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III Semester B.Com.(R)/A&F/B.D.A./L.S.C.M./T.T.M. Degree Examination,  
December/January - 2025/26

COMMERCE  
Cost Accounting  
(SEP 2025-26 Scheme)  
Paper : 3.3

Time : 3 Hours

Maximum Marks : 80

*Instructions to Candidates:**Answers should be in English only.*

## SECTION - A

Answer any Five of the following sub-questions. Each sub-question carries 2 marks.  
(5×2=10)

1. a) What is cost sheet?
- b) Give the meaning of semi variable cost.
- c) What is Time Booking?
- d) State the elements of cost.
- e) Who is a store keeper?
- f) Write any four examples of office and administration overheads.
- g) What is labour cost?
- h) Calculate EOQ from the following  
Consumption during the year - 600 units  
Ordering cost - Rs. 12 per unit,  
Carrying cost - 12%  
Price per unit - Rs. 20.

[P.T.O.]



Answer any Four questions. Each question carries 5 marks.

(4×5=20)

2. Calculate cost of production from the following particulars

	Rs.
Direct material	5,000
Direct labour	4,000
Factory overhead	3,000
Opening work in progress	1,000
Closing work in progress	2,500
Office Rent	1,500
Office Staff Salary	3,500
General expenses	2,000
Other office expenses	500

3. From the following data calculate the total earnings of a worker under Halsey plan.

- Standard Time 48 hours
- Time rate Rs. 20 per hour
- Actual Time taken 40 hours

4. The following information is available in respect of a particular material.

Reorder quantity - 3600 units

Maximum consumption - 900 units per week

Minimum consumption - 300 units per week

Normal consumption - 600 units per week

Reorder period - 3 to 5 weeks

Calculate:

- Reorder level
- Minimum level
- Maximum level
- Average stock level

(3)

5. The following Transactions took place in respect of material R.

Date	Receipts	Rate per unit	Issue quantity
1/3/2025	20 units	25	--
9/3/2025	30 units	30	--
20/3/2025	--	--	5 units
24/3/2025	40 units	32	--
26/3/2025	--	--	30 units

Prepare the stores Ledger Account on the basis of weighted average price method.

6. Mohith company limited has Three production department's and Two service department's. The following figures for a certain period have been made available.

Rent and Rates	Rs. 15,000
Lighting	Rs. 1,500
Power	Rs. 2,000
Depreciation	Rs. 22,000
Insurance	Rs. 4,000

The following further information is available.

Particulars	Production Department			Service Department	
	A	B	C	X	Y
Floor space(sq. ft)	2,000	2,500	2,500	1,500	500
Light points	30	40	20	10	10
H.P. of machines	100	40	120	--	--
Cost of machinery	34,000	42,000	50,000	4,000	4,000
Direct wages	5,000	5,000	7,000	4,000	2,000
Stock value	6,000	4,000	3,000	500	300
Direct materials	15,000	18,000	12,000	3,000	3,000

You are required to prepare primary overhead distribution summary.

7. Briefly explain the differences between Cost Accounting and Financial Accounting.

[P.T.O.]



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SECTION - C

Answer any Three of the following questions. Each question carries 15 marks.

(3×15=45)

8. The following is the record of Receipts and Issues of a certain material in the Factory during a week May 2025

- a. Opening balance 50 tonnes @ Rs. 10 per tonne
- b. Issued 30 tonnes
- c. Received 60 tonnes @ 10.20 per tonne
- d. Issued 25 tonnes
- e. Received back 10 tonnes (previously issued at Rs. 9.15 per tonne)
- f. Issued 40 tonnes
- g. Received 22 tonnes @ 10.30 per tonne
- h. Issued 38 tonnes

Prepare stores ledger account under

- i) FIFO method.
- ii) LIFO method.

9. Compute Machine Hour Rate from the following data:

Cost of machine Rs. 2,00,000

Installation charges Rs. 20,000

Estimated Scrap value after the expiry of 15 years of life Rs. 10,000

Rent for the shop per month Rs. 400

General lighting for the shop per month Rs. 600

Insurance for the machine per Annum Rs. 1,920

Repairs per Annum Rs. 2,000

Power 10 units per hour

Rate of power for 100 units Rs. 40

Estimated working hours per Annum 2,000

Shop supervisor salary Rs. 1,200 per month

The machine occupies  $\frac{1}{4}$ <sup>th</sup> of the Total area of the shop

The supervisor devotes  $\frac{1}{3}$ <sup>rd</sup> of his time for this machine.

10. The Chinnu manufacturing company limited manufactured and sold 1000 machines in the year 2020. Following are the particulars obtained from the records of the company.

Cost of Materials	Rs. 80,000
Wages Paid	Rs. 1,20,000
Manufacturing Expenses	Rs. 50,000
Salaries	Rs. 60,000
Rent, Rates and Insurance	Rs. 10,000
Selling Expenses	Rs. 30,000
General Expenses	Rs. 20,000
Sales	Rs. 4,00,000

The Company plans to manufacture 1200 machines in the year 2021. You are required to submit a statement showing the price at which machine should be sold so as to have a profit of 10% on sales.

The following additional information is supplied for you:

- The price of material will be raised by 20% over previous year level.
- Wages rate will raise by 5%.
- Manufacturing expenses will raise in proportion to the combined cost of materials and wages.
- Selling expenses per unit decreased by 10%.
- Other expenses will be unaffected by the Raise in Output.

Prepare a cost sheet and estimated cost sheet for the year 2021

11. From the following information, prepare stores ledger account under Simple Average Price method.

2025 November 1	Received 500 units @ Rs. 20 per unit
10	Received 400 units @ Rs. 24 per unit
15	Issued 800 units
20	Received 500 units @ Rs. 28 per unit
26	Issued 300 units
29	Received 600 units @ Rs. 22 per unit
30	Issued 300 units

12. The following particulars relates to a manufacturing company which has 3 production departments A, B and C and 2 service departments M and N.

Particulars	A	B	C	M	N
Total overhead as per primary distribution	6300	7400	2800	4500	2000

The company decided to charge the service department cost on the basis of the following percentages:

Service Department	M	A	B	C	M	N
M		40%	30%	20%	--	10%
N		30%	30%	20%	20%	--

Find out the total overhead of production department charging service department to production under the Repeated Distribution method and also Simultaneous Equation method.



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**SECTION - D**

**(Compulsory)**

**Answer the following question. The question carries 5 marks.**

**(1×5=5)**

13. Mention the causes of Labour Turnover in any manufacturing organization.
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III Semester B.Com.(Regular)/B.D.A./L.S.C.M./A&F Degree Examination,  
December/January - 2025/26

COMMERCE

Quantitative Analysis for Business Decisions - I  
(SEP Scheme 2025-26 onwards)

Paper : 3.1

Maximum Marks : 80

Time : 3 Hours

**Instructions to Candidates:**

Answers should be completely written in English only.

## SECTION - A

Answers any Five of the following sub-questions. Each sub-question carries 2 marks. (5×2=10)

1. a) Define Statistics.
- b) Define Sampling.
- c) Mention the types of classification.
- d) What are the essentials of a good average?
- e) Mention the different measures of dispersion.
- f) State any two uses of Index numbers.
- g) Calculate Range and its co-efficient from the following.  
35, 76, 53, 44, 26, 19, 95, 63, 5.
- h) Find mode using empirical formula Mean = 50, Median = 58.33.

## SECTION - B

Answer any Four of the following questions. Each question carries 5 marks.

(4×5=20)

2. Construct the multiple bar diagram for the following data.

Year	Ragi	Wheat	Rice
2023	100	400	1,000
2024	120	600	800

[P.T.O.]



3. Calculate Mean Deviation from the following information using mode.

$x$	125	126	130	132	134	138	140	141
$f$	8	4	3	10	7	8	4	2

4. Calculate Arithmetic mean for the following.

Marks	Below 20	30	40	50	60	70	80	90	100
No. of Students	10	18	25	32	43	61	67	85	100

5. Briefly explain the different methods of sampling.

6. From the following data calculate the simple average price Index number.

Items	$P_0$	$P_1$
Wheat	35	90
Rice	55	70
Sugar	40	60
Oil	50	90
Cloth	60	100

7. Draw a blank table and explain its Parts.

### SECTION - C

Answer any Three questions. Each question carries 15 marks.

(3×15=45)

8. Compute Fisher's price Index and show that it satisfies TRT and FRT.

Commodities	2024		2025	
	Price	Quantity	Price	Quantity
A	8	80	10	110
B	10	90	12	108
C	16	256	20	340
D	20	420	24	456
E	25	550	32	704

9. Find out Karl Pearson's co-efficient of Skewness from the following data.

Wages	No. of persons
10-20	12
20-30	18
30-40	35
40-50	42
50-60	50
60-70	45
70-80	20
80-90	8

10. Calculate Mean, Median and Mode from the following data.

Mid value	Frequency
115	6
125	25
135	48
145	72
155	116
165	60
175	38
185	22
195	3

11. The following table gives the age distribution of boys and girls in a school. Find which age group is more variable in age.

Age	:	10	11	12	13	14	15
No. of Boys	:	11	14	7	10	8	5
No. of Girls	:	13	15	10	9	5	3

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12. I. Students details for the year 2021-22.

Total strength - 1,100

I B.Com strength - 400

II B.Com strength - 300

III B.Com strength - 200

Balance - M.Com.

II. Strength of students for the year 2022-23.

In the I, II, III year B.Com strength fell down by 10%. When compared to 2021-22 M.Com strength was 200.

III. Strength of students for the year 2023-24.

The strength of each class increased by 10% compared to 2022-23.

IV. Students strength for the year 2024-25

Total strength of the college was 1250.

I year B.Com strength was just double the strength of M.Com.

II year B.Com strength was 20 more than the M.Com.

III year B.Com strength was 330.

Tabulate the above information.

**SECTION - D**

Answer the following question which carries 5 marks.

(1×5=5)

13. A rupee spent on "Khadi" is distributed as follows.

Farmer	-	20 paise
Spinner	-	30 paise
Weaver	-	25 paise
Dyer	-	10 paise
Agent	-	15 paise
<b>Total</b>	-	<b>100 paise</b>

Present the data in the form of Pie chart.

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III Semester B.Com. (Regular)(A&F)/L.S.C.M./B.D.A./T.T.M./FinTech  
Degree Examination, December/January - 2025/26

**COMMERCE**

**Corporate Accounting**  
**(SEP 2025-26 Scheme)**

**Paper : 3.1**

**Time : 3 Hours**

**Maximum Marks : 80**

**Instructions to Candidates:**

Answers should be written completely in English.

**SECTION - A**

Answer any Five of the following sub-questions. Each sub-question carries 2 marks.  
(5×2=10)

1. a) Write the meaning of pure underwriting.
- b) What is underwriting commission?
- c) Mention any four expenses apportioned on sales ratio.
- d) Name any two expenses which are to be completely charged to post incorporation period.
- e) What is cat goodwill?
- f) Write any two circumstances necessary for the valuation of goodwill.
- g) State the different methods of valuation of shares.
- h) Name any four intangible assets.

**SECTION - B**

Answer any Four of the following questions. Each question carries 5 marks.

(4×5=20)

2. A company issued 20,000 shares of Rs. 10 each for public subscription. These shares were underwritten as below:

[P.T.O.]

A - 10,000 shares

B - 6,000 shares

The public applied for 16,000 shares which included marked applications of A - 2,400 shares and B- 600 shares respectively. Determine net liability of A, B and company.

3. A company had purchased a business on 1/4/2018. The company received its certificate of incorporation on 1/7/2018. The average monthly sales for the period before incorporation were 25% more than the average monthly sales for the period after incorporation. The total sales during the year was Rs. 26,50,000.

Find out time ratio, sales ratio and pre and post-incorporation sales.

4. ABC Ltd., purchased the business of XYZ Ltd., Calculate adjusted average profits for 4 years.

2018-19 - Rs. 40,500

2019-20 - Rs. 46,500

2020-21 - Rs. 60,000

2021-22 - Rs. 75,000

- a) The company purchased new furniture on 30<sup>th</sup> September 2019 which was entered in purchase day book. The value of furniture was Rs. 10,000. Depreciation should be provided at 10% under diminishing balance method.
- b) The opening stock for the year 2020-21 was undervalued by Rs. 2,500.
- c) Administration expenses Rs. 5,000 per annum.
5. Mr. Ramkumar has 5,000 equity shares in Hindustan Ltd., The nominal and paid up value of the company shares as per the balance sheet was 20,000 equity shares of Rs. 10 each and 10,000, 5% preference shares of Rs. 10 each. Preference shares do not participate in further profits, as it is ascertained that the normal annual net profit after tax is Rs. 50,000 and normal rate of dividend on equity shares by similar business concern is 8%. Calculate the value of shares under yield method.
6. Under which heading and sub headings will the following items appear in the balance sheet of a company as per schedule III, Part - I of the Companies Act, 2013?
- a) Trademarks.
- b) Proposed dividend.
- c) Discount on issue of shares.
- d) Stores and spare parts.
- e) Provision for taxation.



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7. From the following particulars prepare a note showing reserves and surplus
- P&LA/c balance brought forward Rs. 4,00,000.
  - Net profit before tax Rs. 35,00,000 (Tax rate 40%).
  - Transfer to reserve fund Rs. 5,00,000.
  - Dividend on 40,000, 10% preference shares of Rs. 10 each.
  - 40,000 equity shares of Rs. 100 each, Rs. 80 paid.
  - The directors propose dividend of 20% on equity shares (Ignore Corporate Dividend Tax).

### SECTION - C

Answer any Three of the following questions. Each question carries 15 marks.

(3×15=45)

8. Kumar Ltd., 5,00,000 shares of Rs. 10 each which was underwritten as follows:

L - 30% (firm underwriting - 16,000)

M - 25% (firm underwriting - 24,000)

N - 25% (firm underwriting - Nil)

O - 20% (firm underwriting - 60,000)

The total applications excluding firm underwriting but including marked applications were 3,60,000 shares. The marked applications were as follows:

L - 80,000; M - 72,000; N - 48,000 and O - 96,000.

Calculate the net liability of each underwriter treating.

- Firm underwriting as marked applications.
  - Firm underwriting as unmarked applications.
9. Anirudha Ltd., took over the business of Shankar on 1<sup>st</sup> April 2024 and it was incorporated on 1<sup>st</sup> July 2024. The Profit and Loss Account of Anirudha Ltd., on 31<sup>st</sup> March 2025 was as follows:

[P.T.O.]

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Particulars	Amount	Particulars	Amount
To Commission (Sales)	2625	By Gross profit	98,000
To Advertising	5250	By bad debts recovered	500
To Managing Director's Remuneration	9,000		
To Depreciation	2,800		
To Salaries	18,000		
To Insurance	600		
To Preliminary Expenses written off	700		
To Rent and Taxes	3,000		
To Discount	350		
To Bad Debts	1,250		
To Net Profit	54,925		
<b>Total</b>	<b>98,500</b>	<b>Total</b>	<b>98,500</b>

**Additional Information:**

- The Average Monthly Sales after incorporation were twice the earlier Average Monthly Sales.
- Rent was paid for the first three months at Rs. 200 per month, and was increased by Rs. 50 per month for the balance of the period.
- Bad debts of Rs. 350 related only to the period after 1<sup>st</sup> September 2024 and the balance related to the sales made up to 1<sup>st</sup> September 2024.
- Bad debts realized belong to the debts, which were written off during 2023-24.

Prepare statement showing the profits before and after incorporation of the company.

10. The following is the Balance Sheet of PQR Ltd., as on 30<sup>th</sup> April 2024:

<b>Assets</b>	<b>Rs.</b>
Fixed assets	1,80,000
Current assets	2,44,080
Investment in shares	60,000
	<b>4,84,080</b>
<b>Liabilities</b>	<b>Rs.</b>
Creditors	76,080
Capital	3,28,000
Reserve	80,000
	<b>4,84,080</b>



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The following is the net profits after tax for the past 4 years:

2021 - Rs. 64,000.

2022 - Rs. 72,000

2023 - Rs. 86,000

2024 - Rs. 90,000

Normal rate of return is 8%. Calculate goodwill based on

- 3 years purchase of super profits based on weighted average.
- Capitalization of super profits.
- Average capital employed should be taken as basis for calculation.
- Profit includes income from investments to the extent of Rs. 4,000.

11. Following is the Balance Sheet of Suryakanth Ltd., as on 31.03.2024.

Liabilities	Amount	Assets	Amount
Share capital (Rs. 10 each)	16,00,000	Fixed assets	20,00,000
Reserves	3,60,000	Current assets	8,00,000
Profit and Loss A/c	80,000	Goodwill	1,60,000
5% debentures	4,00,000		
Current liabilities	5,20,000		
	<b>29,60,000</b>		<b>29,60,000</b>

On 31<sup>st</sup> March 2024, fixed assets were revalued at Rs. 14,00,000 and the goodwill at Rs. 2,00,000. The net profits for the three years were: 2021-22- Rs. 2,06,400, 2022-23- Rs. 2,08,000, 2023-24- Rs. 2,06,600 of which 20% was placed under reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a fair investment return may be taken at 10%.

Compute the value of the company's shares by

- (a) Net assets method,
- (b) Yield method and
- (c) Fair value method.

[P.T.O.]

12. The following Trial balance has been extracted from the books of Subhash Ltd., as on 31<sup>st</sup> March 2024. You are required to prepare the financial statements as per schedule III of the Companies Act of 2013.

Particulars	Debit(Rs.)	Credit(Rs.)
Land and buildings (cost Rs. 3,00,000)	1,40,000	
Furniture (cost Rs. 15,000)	8,000	
Plant and machinery (cost Rs. 2,00,000)	1,00,000	
Investments	6,000	
Preliminary expenses	4,000	
Advance income tax	8,000	
Printing Stationary	1,200	
Closing stock	1,28,000	
Salaries	8,000	
Debtors	70,000	
Cash in hand	2,000	
Cash at bank	24,000	
Interest	2,000	
Debenture interest	4,000	
Directors fees	2,000	
Rent rates and insurance	2,800	
Share capital Rs. 100 each		2,00,000
General reserve		30,000
8% Debentures		1,00,000
Bank overdraft		3,500
Sundry creditors		10,000
Securities premium		6,000
Revenue from operations		1,14,000
Profit and loss account		6,500
Sinking fund		40,000
	<b>5,10,000</b>	<b>5,10,000</b>

**Adjustments:**

- a) Provide depreciation on land and buildings at 5% on straight line basis and furniture, plant and machinery at the rate of 20% on diminishing balance method.
- b) Provide Rs. 5,000 for bad and doubtful debts.
- c) Provide for audit fees Rs. 2,500, provision for income tax Rs. 14,000 and debenture interest Rs. 6,000.
- d) Insurance prepaid Rs. 800.
- e) Write off half of preliminary expenses.
- f) Directors have recommended for:
  - Transfer of Rs. 10,000 to sinking fund.
  - Transfer Rs. 4,000 to general reserve.
  - Equity dividend at 8% on paid up capital.

**SECTION - D**

Answer the following question this carries 5 marks.

(1×5=5)

13. Prepare a statement of profit and loss with imaginary figures Schedule III of the Companies Act of 2013.
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III Semester B.Com. (Regular) Degree Examination,

December/January - 2025/26

COMMERCE

Startup and New Age Entrepreneurship

(SEP Scheme Freshers)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Answers should be written either in English or in Kannada.

SECTION - A

ವಿಭಾಗ - ಎ

Answer any Five of the following sub-questions. Each sub-question carries 2 marks.

(5×2=10)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

1. a) Who is an Entrepreneur ?

ಉದ್ಯಮಶೀಲ ವ್ಯಕ್ತಿ ಎಂದರೆ ಯಾರು ?

b) Name any two traits of a successful Entrepreneur.

ಯಶಸ್ವಿ ಉದ್ಯಮಿಯ ಯಾವುದಾದರೂ ಎರಡು ಗುಣಲಕ್ಷಣಗಳನ್ನು ಹೆಸರಿಸಿ.

c) Expand AWAKE and TECSOK.

AWAKE ಮತ್ತು TECSOK ಗಳನ್ನು ವಿಸ್ತರಿಸಿ ಬರೆಯಿರಿ.

d) What is crowd funding ?

ಸಮೂಹ ಧನಸಹಾಯ ಎಂದರೇನು ?

e) What is project proposal ?

ಯೋಜನಾ ಪ್ರಸ್ತಾವನೆ ಎಂದರೇನು ?

f) What is a retail based startup ?

ಚಿಲ್ಲರೆ ಆಧಾರಿತ ಆರಂಭಿಕ ಉದ್ಯಮ ಎಂದರೇನು ?

g) What is angel investment ?  
ಏಂಜಲ್ ಹೂಡಿಕೆ ಎಂದರೇನು ?

h) State any four components of a business plan.  
ಯಾವುದಾದರೂ ನಾಲ್ಕು ವ್ಯವಹಾರ ಯೋಜನೆಯ ಅಂಶಗಳು ಯಾವುವು ತಿಳಿಸಿ.

### SECTION - B

ವಿಭಾಗ - ಬಿ

Answer any Four questions. Each question carries 5 marks. (4×5=20)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 5 ಅಂಕಗಳು.

2. List out the challenges faced by New Age Entrepreneurs.

ನವ ಉದ್ಯಮಿಗಳು ಎದುರಿಸುತ್ತಿರುವ ಸವಾಲುಗಳನ್ನು ಪಟ್ಟಿಮಾಡಿ.

3. What is venture capital ? Mention the different types of venture capitalists.

ಸಾಹಸೋದ್ಯಮ ಬಂಡವಾಳ ಎಂದರೇನು ? ಸಾಹಸೋದ್ಯಮ ಬಂಡವಾಳದಾರರ ವಿವಿಧ ರೀತಿಯನ್ನು ತಿಳಿಸಿ.

4. Write the different types of Entrepreneurs.

ಉದ್ಯಮಿಗಳ ವಿವಿಧ ರೀತಿಯನ್ನು ಬರೆಯಿರಿ.

5. Write the significance of a business plan.

ವ್ಯವಹಾರ ಯೋಜನೆಯ ಮಹತ್ವವನ್ನು ಬರೆಯಿರಿ.

6. State the role of IFCI in Entrepreneurship.

ಉದ್ಯಮಶೀಲತೆಯಲ್ಲಿ IFCI ನ ಪಾತ್ರವನ್ನು ತಿಳಿಸಿ.

7. What is an Edu-based startup ? State its function.

ಶಿಕ್ಷಣ ಆಧಾರಿತ ಆರಂಭಿಕ ಉದ್ಯಮ ಎಂದರೇನು ? ಇದರ ಕಾರ್ಯಗಳನ್ನು ತಿಳಿಸಿ.

### SECTION - C

ವಿಭಾಗ - ಸಿ

Answer any Three questions. Each question carries 15 marks. (3×15=45)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 15 ಅಂಕಗಳು.

8. Explain the importance of Entrepreneurship in India.

ಭಾರತದಲ್ಲಿನ ಉದ್ಯಮಶೀಲತೆಯ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ.

9. What is an incubator ? Explain the facilities offered by Incubation Centres.  
ಉದ್ಯಮ ಸಂವರ್ತನಾ ಕೇಂದ್ರ ಎಂದರೇನು ? ಈ ಕೇಂದ್ರಗಳು ಒದಗಿಸುವ ಸೌಲಭ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
10. What is an MSME Industry ? Explain the steps involved in starting a MSME Industry.  
MSME ಉದ್ಯಮ ಎಂದರೇನು ? MSME ಉದ್ಯಮವನ್ನು ಸ್ಥಾಪಿಸಲು ಬೇಕಾದ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.
11. What is a startup ? Explain the functions of startup eco-system in promoting Entrepreneurship.  
ಆರಂಭಿಕ ಉದ್ಯಮ ಎಂದರೇನು ? ಉದ್ಯಮಶೀಲತೆಯನ್ನು ಉತ್ತೇಜಿಸುವಲ್ಲಿ ನವೋದ್ಯಮ ಪರಿಸರ ವ್ಯವಸ್ಥೆಯ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
12. Explain the role of commercial banks in promoting Entrepreneurship.  
ಉದ್ಯಮಶೀಲತೆಯ ಉತ್ತೇಜನಕ್ಕಾಗಿ ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕ್‌ಗಳ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ.

## SECTION - D

ವಿಭಾಗ - ಡಿ

Answer the following question. The correct answer carries 5 marks. (1×5=5)

ಈ ಕೆಳಕಂಡ ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿ. ಈ ಪ್ರಶ್ನೆಗೆ 5 ಅಂಕಗಳು.

13. Prepare a business plan for starting a cab rental service.

ಕ್ಯಾಬ್ ಬಾಡಿಗೆ ಸೇವೆಯನ್ನು ಪ್ರಾರಂಭಿಸಲು ಬೇಕಾದ ವ್ಯವಹಾರ ಯೋಜನೆಯನ್ನು ಸಿದ್ಧಪಡಿಸಿ.



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III Semester B.Com. (Regular)/L.S.C.M./T.T.M./Fintech. Degree Examination,

December/January - 2025/26

COMMERCE

Corporate Communication Skills

(SEP Scheme 2025-26 Onwards)

Time : 2 Hours

Maximum Marks : 40

Instructions to Candidates:

Answers should write either in English or in Kannada.

SECTION - A

Answer any Three questions. Each question carries 2 marks. (3×2=6)

1. a) What is communication ?  
ಸಂವಹನ ಎಂದರೇನು ?
- b) Give the meaning of listening.  
ಕೇಳಿಸಿಕೊಳ್ಳುವಿಕೆಯ ಅರ್ಥವನ್ನು ನೀಡಿ.
- c) Name the four note taking skills.  
ನಾಲ್ಕು ಟಿಪ್ಪಣಿ ತೆಗೆದುಕೊಳ್ಳುವ ಕೌಶಲ್ಯಗಳನ್ನು ಹೆಸರಿಸಿ.
- d) What is report ?  
ವರದಿ ಎಂದರೇನು ?
- e) What do you mean by downward. communication ?  
ಇಳಿಮುಖಿ ಸಂವಹನ ಎಂದರೇನು ?

SECTION - B

Answer any Two questions. Each question carries 5 marks.

2. Briefly explain the communication process.

ಸಂವಹನ ಪ್ರಕ್ರಿಯೆಯನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

(2×5=10)

[P.T.O.]



3. Explain the principles of effective communication.

ಉತ್ತಮ ಸಂವಹನದ ತತ್ವಗಳನ್ನು ವಿವರಿಸಿ.

4. Briefly explain the reading techniques.

ಓದುವ ತಂತ್ರಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

### SECTION - C

Answer any Two questions. Each question carries 10 marks. (2×10=20)

5. Explain the barriers to effective communication.

ಉತ್ತಮ ಸಂವಹನಕ್ಕೆ ಅಡ್ಡಿಪಡಿಸುವ ಅಂಶಗಳನ್ನು (ಸಮಸ್ಯೆ)ಗಳನ್ನು ವಿವರಿಸಿ.

6. Explain the types of communication.

ಸಂವಹನದ ವಿವಿಧ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.

7. Explain the different parts of a business letter.

ಒಂದು ವ್ಯವಹಾರ ಪತ್ರದ ವಿವಿಧ ಭಾಗಗಳನ್ನು ವಿವರಿಸಿ.

### SECTION - D

Answer the following question. Which carries 4 marks. (1×4=4)

8. Draft a quotation with imaginary content.

ಕಾಲ್ಪನಿಕ ಅಂಕಿ ಅಂಶಗಳೊಂದಿಗೆ ದರಪಟ್ಟಿ ಕರಡನ್ನು ಬರೆಯಿರಿ.

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**III Semester B.Com. (Regular) Degree Examination,****December/January - 2025/26****COMMERCE****Employee Performance Management (Elective)****(SEP Scheme 2025-26 onwards)****Time : 3 Hours****Maximum Marks : 80****Instructions to Candidates:****Answers should be written completely either in Kannada or in English.****SECTION - A**

ವಿಭಾಗ - ಎ

**I. Answer any Five of the following sub-questions. Each sub-question carries 2 marks. (5×2=10)**

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಐದು ಉಪ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ ಪ್ರಶ್ನೆಯು 2 ಅಂಕಗಳನ್ನು ಹೊಂದಿದೆ.

1. a) Give the meaning of employee performance management.  
ಉದ್ಯೋಗಿ ಕಾರ್ಯಕ್ಷಮತೆ ನಿರ್ವಹಣೆಯ ಅರ್ಥವನ್ನು ನೀಡಿ.
- b) Expand:KPIs & BS  
ವಿಸ್ತರಿಸಿ : KPIs & BS
- c) What is meant by performance appraisal ?  
ಕಾರ್ಯಕ್ಷಮತೆಯ ಮೌಲ್ಯಮಾಪನದ ಅರ್ಥವೇನು ?
- d) What are work standards ?  
ಕೆಲಸದ ಮಾನದಂಡಗಳು ಯಾವುವು ?
- e) Name any two non monetary performance incentives.  
ಯಾವುದೇ ಎರಡು ವಿತ್ತೀಯವಲ್ಲದ ಕಾರ್ಯಕ್ಷಮತೆ ಪ್ರೋತ್ಸಾಹಕಗಳನ್ನು ಹೆಸರಿಸಿ.

**[P.T.O.]**

f) State any two benefits of data analytics.

ಡೇಟಾ ವಿಶ್ಲೇಷಣೆಯ ಯಾವುದೇ ಎರಡು ಪ್ರಯೋಜನಗಳನ್ನು ತಿಳಿಸಿ.

g) What do you mean by Ranking ?

ಶ್ರೇಯಾಂಕದ ಬಗ್ಗೆ ನೀವು ಏನು ಹೇಳುತ್ತೀರಿ ?

h) State any two Key drivers of Employee Engagement.

ಉದ್ಯೋಗಿಯ ಕೊಡಗಿಸಿಕೊಳ್ಳುವಿಕೆಯ ಯಾವುದೇ ಎರಡು ಪ್ರಮುಖ ಚಾಲಕಗಳನ್ನು ತಿಳಿಸಿ.

## SECTION - B

ವಿಭಾಗ - ಬಿ

II. Answer any Four of the following questions. Each question carries 5 marks.

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯೂ 5 ಅಂಕಗಳನ್ನು ಹೊಂದಿದೆ.  
(4×5=20)

2. Briefly explain the legal issues of performance management.

ಕಾರ್ಯಕ್ಷಮತೆಯ ನಿರ್ವಹಣೆಯ ಕಾನೂನು ಸಮಸ್ಯೆಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

3. Write a note on performance improvement plans.

ಕಾರ್ಯಕ್ಷಮತೆಯ ಸುಧಾರಣಾ ಯೋಜನೆಗಳ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4. Write a note on 360 degree feedback.

360 ಡಿಗ್ರಿ ಪ್ರತಿಕ್ರಿಯೆಯ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

5. What is the Role of HR in Performance Appraisal ?

ಕಾರ್ಯಕ್ಷಮತೆಯ ಮೌಲ್ಯಮಾಪನದಲ್ಲಿ ಮಾನವ ಸಂಪನ್ಮೂಲದ ಪಾತ್ರವೇನು ?

6. Briefly explain types of competency mapping.

ಸಾಮರ್ಥ್ಯ ಮ್ಯಾಪಿಂಗ್‌ನ ಪ್ರಕಾರಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

7. State the Challenges faced in Remote Performance Management.

ರಿಮೋಟ್ ಕಾರ್ಯಕ್ಷಮತೆ ನಿರ್ವಹಣೆಯಲ್ಲಿ ಎದುರಿಸುವ ಸವಾಲುಗಳನ್ನು ತಿಳಿಸಿ.



## SECTION - C

ವಿಭಾಗ - ಸಿ

III. Answer any Three of the following questions. Each question carries 15 marks.

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯೂ 15 ಅಂಕಗಳನ್ನು ಹೊಂದಿದೆ. (3×15=45)

8. What is performance management? Explain the Process of Performance Management.

ಕಾರ್ಯಕ್ಷಮತೆ ನಿರ್ವಹಣೆ ಎಂದರೇನು ? ಕಾರ್ಯಕ್ಷಮತೆ ನಿರ್ವಹಣೆಯ ಪ್ರಕ್ರಿಯೆಯನ್ನು ವಿವರಿಸಿ.

9. Explain the key Challenges of implementing performance management systems in an organisation.

ಸಂಸ್ಥೆಯಲ್ಲಿ ಕಾರ್ಯಕ್ಷಮತೆ ನಿರ್ವಹಣಾ ವ್ಯವಸ್ಥೆಗಳನ್ನು ಕಾರ್ಯಗತಗೊಳಿಸುವಲ್ಲಿ ಇರಬಹುದಾದ ಪ್ರಮುಖ ಸವಾಲುಗಳನ್ನು ವಿವರಿಸಿ.

10. Explain various tools of performance appraisal used in organisations.

ಸಂಸ್ಥೆಗಳಲ್ಲಿ ಬಳಸುವ ಕಾರ್ಯಕ್ಷಮತೆ ಮೌಲ್ಯಮಾಪನ ಪರಿಕರಗಳ ವಿವಿಧ ಪರಿಕರಗಳನ್ನು ವಿವರಿಸಿ.

11. What is performance incentives? Explain different types of performance incentives.

ಕಾರ್ಯಕ್ಷಮತೆ ಪ್ರೋತ್ಸಾಹಕಗಳು ಎಂದರೇನು ? ವಿವಿಧ ರೀತಿಯ ಕಾರ್ಯಕ್ಷಮತೆ ಪ್ರೋತ್ಸಾಹಕಗಳನ್ನು ವಿವರಿಸಿ.

12. Analyse the Impact of Globalization on Performance Standards.

ಕಾರ್ಯಕ್ಷಮತೆ ಮಾನದಂಡಗಳ ಮೇಲೆ ಜಾಗತೀಕರಣದ ಪರಿಣಾಮವನ್ನು ವಿಶ್ಲೇಷಿಸಿ.

## SECTION - D

ವಿಭಾಗ - ಡಿ

IV. Answer the following question. It carries 5 marks.

(1×5=5)

ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿ. ಇದು 5 ಅಂಕಗಳನ್ನು ಹೊಂದಿದೆ.

13. List out any Five Technological trends in reshaping the employee performance management system.

ಉದ್ಯೋಗಿ ಕಾರ್ಯಕ್ಷಮತೆ ನಿರ್ವಹಣೆ ವ್ಯವಸ್ಥೆಯನ್ನು ಮರುವಿನ್ಯಾಸಗೊಳಿಸುವ ಯಾವುದಾದರೂ 5 ತಾಂತ್ರಿಕ ಪ್ರವೃತ್ತಿಗಳನ್ನು (Trends) ಪಟ್ಟಿಮಾಡಿ.

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**III Semester B.Com. (Regular) A&F./L.S.C.M./B.D.A./T&T/B.B.A./**  
**Degree Examination, December/January - 2025/26**  
**COMMERCE**

**Financial Education and Investment Awareness**  
**(NEP Repeaters Scheme)**

**Paper : 3.4**

**Maximum Marks : 30**

**Time : 1½ Hours**

**Instructions to Candidates:**

Answers should be written completely either in English or in Kannada.

**SECTION - A**

**ವಿಭಾಗ - ಎ**

Answer any **FOUR** sub-questions. Each question carries 2 marks.

(4×2=8)

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗಳಿಗೆ 2 ಅಂಕಗಳು.

1. a) What is Primary Market?

ಪ್ರಾಥಮಿಕ ಮಾರುಕಟ್ಟೆ ಎಂದರೇನು?

b) What is financial goal?

ಆರ್ಥಿಕ ಗುರಿ ಎಂದರೇನು?

c) Expand P.O.S.S. and L.I.C.

P.O.S.S. and L.I.C. ನ್ನು ವಿಸ್ತರಿಸಿ.

d) State any two types of bank deposits.

ಯಾವುದಾದರೂ ಎರಡು ರೀತಿಯ ಬ್ಯಾಂಕ್ ಠೇವಣಿಗಳನ್ನು ತಿಳಿಸಿ.

e) What do you mean by Savings?

ಉಳಿತಾಯ ಎಂದರೇನು?

## SECTION - B

## ವಿಭಾಗ - ಬಿ

Answer any **TWO** questions from the following. Each question carries **6** marks.

ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 6 ಅಂಕಗಳು. (2×6=12)

2. Distinguish between shares and debentures.

ಷೇರುಗಳು ಮತ್ತು ಸಾಲಪತ್ರಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

3. Explain briefly the need for Investment.

ಹೂಡಿಕೆಯ ಅಗತ್ಯದ ಕುರಿತು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

4. Briefly explain the importance of financial planning.

ಹಣಕಾಸು ಯೋಜನೆಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

## SECTION - C

## ವಿಭಾಗ - ಸಿ

Answer any **ONE** of the following question. Each question carries **10** marks.

ಯಾವುದಾದರೂ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರ ನೀಡಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 10 ಅಂಕಗಳು. (1×10=10)

5. Write a brief note on:

- Bank deposits
- Retirement Scheme
- Equity share
- Post office saving scheme



(3)

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ಕೆಳಗಿನ ವಿಷಯಗಳ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ:

- a) ಬ್ಯಾಂಕ್ ಠೇವಣಿ
- b) ನಿವೃತ್ತಿ ಯೋಜನೆ
- c) ಈಕ್ವಿಟಿ ಷೇರುಗಳು
- d) ಅಂಚೆ ಕಛೇರಿ ಉಳಿತಾಯ ಯೋಜನೆ

6. Draft a format of Sample Financial Plan of an Individual.

ಒಬ್ಬ ವ್ಯಕ್ತಿಯ ಮಾದರಿ ಹಣಕಾಸು ಯೋಜನಾ ಸ್ವರೂಪದ ಕರಡನ್ನು ರಚಿಸಿ.

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