



B.Com/B.B.A. III Semester Degree Examination, April/May - 2024

HINDI BASIC

The Study of Indian Language

(NEP)

Time : 2 Hours

Maximum Marks : 60

निर्देश : लिखावट शुद्ध और देवनागरी लिपि में हो।

पठ्य : (i) नए एकांकी (ii) जनसंचार माध्यम हिन्दी

I. किन्हीं दस प्रश्नों को चुनकर उत्तर लिखिए।

1x10=10

- (a) शारदा किस एकांकी का पात्र है?
- (b) बहु की विदा एकांकी के लेखक कौन हैं?
- (c) रेखा के पति का नाम क्या है?
- (d) नो अडमिशन एकांकी के लेखक का नाम क्या है?
- (e) पन्ना किसकी जान बचाती है?
- (f) दीपदान, किसके द्वारा लिखि गई एकांकी है?
- (g) जीवन लाल की पत्नी का नाम क्या है?
- (h) हिन्दी के पहले समाचार पत्र उदंतमार्तंड के संपादक कौन थे?
- (i) विविध भारती रेडियो प्रसारण भारत में कब हुआ?
- (j) रात के राही एकांकी के लेखक कौन हैं?
- (k) मेजर साब किस एकांकी के पात्र हैं?



II. किन्हीं दो के संदर्भ सहित व्याख्या दीजिए।**2x5=10**

1. ये देखिए एक भेड़िया इस कंपार्टमेंट में बैठा है जो मेरी इज्जत लूटना चाहता है। क्या ट्रेन में अकेली लड़की का सफर करना इतना खतरनाक हो गया।
2. ओह नो, नहीं चलेगी, नहीं चलेगी आपको यहाँ अपने बच्चों को पढ़ाना है तो चार पहिये की गाड़ी तो लेने ही पड़ेगी। वो भी थोड़ा ऊँचे दर्जे की।
3. पर जो खाना खाने आये हैं, उन्हें खाना तो खिलाना ही होगा। यह उनकी और मेरी बात नहीं है, घर की बात है।

III. किन्हीं दो प्रश्नों के उत्तर दीजिए।**2x5=10**

1. जनसंचार माध्यम में इंटरनेट के महत्त्व पर विस्तार से लिखिए।
2. जान से प्यारे, एकांकी की समीक्षा कीजिए।
3. दीपदान, एकांकी की आलोचना कीजिए।

IV. किन्हीं दो प्रश्नों के उत्तर दीजिए।**2x10=20**

1. नो अडमिशन कहानी का उद्देश्य क्या है? स्पष्ट कीजिए।
2. रात के राही एकांकी में निहित समस्याओं पर चर्चा कीजिए।
3. जनसंचार माध्यम हिन्दी में दूरदर्शन का महत्त्व क्या है? चर्चा कीजिए।
4. बहु की विदा, एकांकी के कथावस्तु पर विस्तार से लिखिए।

V. किसी एक विषय पर निबंध लिखिए।**1x10=10**

1. बैंकों का महत्त्व
2. स्वतंत्र भारत के 75 वर्ष
3. वायु प्रदूषण
4. धर्म और राजनीति





B.Com. III Semester Degree Examination, April/May - 2024

COMMERCE

Business Statistics

(NEP)

Time : 2 Hours

Maximum Marks : 60

Note : Attempt **all** sections.

SECTION - A

1. Answer the following sub-questions. **10x1=10**
- (a) What is collection of data ?
 - (b) Name any two types of classification.
 - (c) What are the methods of calculation of arithmetic mean ?
 - (d) What do you mean by range ?
 - (e) How do you calculate Karl Pearson's co-efficient of Skewness, if mode is ill-defined ?
 - (f) What is probability ?
 - (g) Define correlation.
 - (h) Write two regression equations.
 - (i) State any two uses of Index number.
 - (j) What are the types of ogive curves ?

SECTION - B

Answer **any four** of the following questions.

4x5=20

2. Classify the following data of Marks of 50 students in English taking class as 0-10, 10-20 etc.
- 64, 26, 46, 85, 42, 38, 10, 55, 72, 65
55, 47, 59, 62, 52, 54, 48, 62, 81, 08
44, 74, 50, 52, 66, 38, 77, 88, 17, 58
15, 25, 49, 51, 64, 68, 53, 50, 72, 52
50, 61, 75, 80, 90, 05, 16, 51, 61, 36



P.T.O.

3. Find the Median

Wages Rs.	No. of labours
60-70	5
50-60	10
40-50	20
30-40	5
20-30	3

4. Calculate mean deviation take deviation from (mean) from the following data :

X	2	4	6	8	10
f	1	4	6	4	1

5. Calculate Karl Pearson's co-efficient of correlation from the data given below :

X	2	4	6	8	10
Y	12	14	16	18	20

6. Calculate the consumer Price Index Number (aggregate expenditure method) for the year 2015 with respect to the base year 2000 :

Commodity	Quantity	Price	
		2000	2015
A	13	40	70
B	20	32	45
C	8	60	55
D	6	45	60
E	15	12	30

7. A bag contains 4 white balls, 3 black balls and 2 green balls. Find the probability that selected balls i.e.

- (a) White
- (b) non-white
- (c) White or black



SECTION - C

Answer **any three** of the following questions.

3x10=30

8. Draw a histogram from the following data and measure the Modal value. Verify it by actual calculations :

Size	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100
<i>f</i>	5	11	19	21	16	10	8	6	3	1

9. Calculate Karl Pearson's co-efficient of Skewness from the data given below :

Income (R)	400-500	500-600	600-700	700-800	800-900
No. of employee	8	16	20	17	3

10. Calculate the two regression equations of *X* on *Y* and *Y* on *X* from the data given below taking deviations from actual means of *X* and *Y*. Estimate *X* when *Y*=20.

<i>X</i>	<i>Y</i>
10	5
12	6
13	7
17	9
18	13

11. Calculate Fisher's Ideal Index from the data given below and show how it satisfies. Factor Reversal test and Time Reversal test :

Commodity	Price		Quantity	
	2011	2012	2011	2012
A	8	10	20	30
B	12	15	10	10
C	6	8	16	20
D	4	6	8	10

12. (a) The average percentage of failure in a certain examination is 40. What is the probability that out of a group of 6 candidates at least 4 passed in the examination.
- (b) Assuming birth to male and birth to female children to be equiprobable. Find the probability that a family with 5 children has 2 or more male children.

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B.Com. III Semester Degree Examination, April/May - 2024

COMMERCE

Corporate Accounting

(NEP)

Time : 2 Hours

Maximum Marks : 60

Note : Answer **all** the sections.

SECTION - A

1. Answer the following sub-questions. Each sub-question carries **one** mark. **10x1=10**

- (a) Who are Underwriters ?
- (b) What is profit prior to incorporation ?
- (c) What are the types of good will ?
- (d) Mention any two objectives of valuation of shares.
- (e) What are divisible profits ?
- (f) What is Advance Income Tax ?
- (g) How do you calculate expected rate of return ?
- (h) What is brand ?
- (i) What is time ratio ?
- (j) What are types of Underwriting ?

SECTION - B

Answer **any four** of the following questions. Each question carries **five** marks.

4x5=20

2. Suresh and Co Ltd. issued 40,000 shares of Rs. 10 each of which the shares were underwritten as follows.

Mr.A-20,000 shares and Mr.B-12,000 shares. The public subscribed for 12,000 shares which included marked applications as follows.

Mr.A-4,800 shares and Mr.B-1,200 shares. Determine the liability of underwriters.



P.T.O.

3. X Ltd was incorporated on 01-04-2015. It took over the business of Y Ltd as from 01-01-2015. Sale for the year ending 31-12-2015 Rs. 24,00,000 out of which sales upto 01-04-2015 were Rs. 2,40,000. Find
- (a) Time ratio (b) Sales ratio
4. From the following particulars calculate value of equity share under yield method :
- (a) 6,000 10% preference share of Rs. 100 each full paid.
 (b) 50,000 equity shares of Rs. 10 each Rs. 8 paid up.
 (c) Normal rate of return 16%.
 (d) Expected profit before interest and Tax 4,15,000.
 (e) 10% Debentures worth Rs. 1,50,000.
 (f) Transfer of General Reserve 20% of profit.
 (g) Income Tax rate is 30%.
5. From the following information compute the value of goodwill :
- (a) Average capital employed in the Business Rs. 1,00,000
 (b) Average profit earned Rs. 25,000
 (c) Normal rate of return expected at 15%
- The value of goodwill is based on the 4 year & purchase of the super profit.
6. What are the factor affecting value of goodwill ?
7. From the following particulars prepare notes to Reserve and Surplus as prescribed form of the Companies Act and show how it appears in the statement of assets and liabilities :

I. Opening Balances	Rs.
Capital reserve	60,000
Dividend equalisation fund	50,000
General reserve	40,000
Surplus balance (CR)	32,000
II. Profit after tax for the year	
Transfer to dividend equalisation fund	10,000
Transfer to general reserve	30,000
Proposed dividend	20,000



SECTION - C

Answer **any three** of the following questions. Each question carries **ten** marks.

3x10=30

8. Discuss the needs and advantages of underwriting.
9. Ravi Company Ltd. was formed on 01-07-2018 to take over the business of Ram Traders with effect from 01-04-2018. The statement of profit and loss for the year ending 31-03-2019 is given below :

Particular	Note	Amount	Total
I. Continuing operations			
1. Revenue from operations	1	-	21,00,000
2. Other Income	2	-	-
Total			21,00,000
3. Expenses			
(a) Cost of Sales	3	-	11,40,000
(b) Employees Benefit cost	4		
Salaries and wages		2,56,000	
Directors fees		28,800	2,84,800
(c) Finance cost	5		
Interest on Debentures		28,800	
Interest on Vendors (upto 30-09-2018)		16,000	44,800
(d) Depreciation	6		1,02,400
(e) Other expenses	7		
Rent and rates		67,200	
Commission on sales		81,600	
General expenses		76,800	
Advertisement		24,000	
Audit fees		16,000	2,65,600
Total expenses			18,37,600
Profit (21,00,000-18,37,600)			57,75,200

Additional Information :

- (a) The sales for Pre-incorporation period Rs. 7,00,000 and sales after incorporation period was Rs. 14,00,000.
- (b) Actual rent per month was Rs. 500 prepare statement showing profits prior to and after incorporation period.



10. The statement of assets and liabilities of Ashwini Ltd. as on 31-03-2018 is as under :

Particular	Note	Amount	Rs.
I. Equity and liabilities			
1. Shareholders fund			
Share Capital	1	4,00,000	
Reserve & Surplus	2	1,24,000	5,24,000
2. Current Liabilities			
Trade payable	3	3,76,000	3,76,000
Total			9,00,000
II. Assets			
1. Non-current Assets			
Tangible fixed Assets	4	4,50,000	
Intangible fixed Assets	5	70,000	5,20,000
2. Current Assets			
Inventories (Stock)	6	1,00,000	
Trade receivable (Debtors)	7	1,60,000	
Cash and Cash equivalent	8	1,20,000	3,80,000
Total			9,00,000

Notes to Accounts :

Note 1	:	Share Capital	
		4,000 equity shares of Rs. 100 each fully	4,00,000
		Share capital	4,00,000
Note 2	:	Reserve and Surplus	
		General Reserve	80,000
		Profit as Per P & L A/c 64,000	
		Discount on issue of shares 20,000	44,000
			1,24,000
Note 3	:	Trade Payables	
		Sundry creditors	3,76,000
Note 4	:	Tangible fixed assets	
		Plant & Machinery	2,50,000
		Land & Buildings	2,00,000
			4,50,000
Note 5	:	Intangible Assets	
		Goodwill	70,000
Note 6	:	Inventories	
		Stock	1,00,000







B.Com. III Semester Degree Examination, April/May - 2024

COMMERCE

Cost Accounting - I

(NEP)

Time : 2 Hours

Maximum Marks : 60

Note : Answer **all** sections according to internal choice.

SECTION - A

1. Answer the following sub-questions. Each sub-question carries 1 mark. **10x1=10**
- (a) Give the meaning of cost.
 - (b) Why a cost sheet is prepared ?
 - (c) What is Stores Ledger ?
 - (d) What is Re-order level ?
 - (e) What do you mean by Employee cost ?
 - (f) How do you calculate incentive under Halsey plan ?
 - (g) What is overhead ?
 - (h) What is meant by Secondary distribution of overheads ?
 - (i) What is Reconciliation statement ?
 - (j) State one reason for disagreement in profit as per cost accounts and financial accounts.

SECTION - B

Answer **any four** of the following questions.

4x5=20

2. Explain the objectives of cost accounting.
3. Calculate Economic order quantity from the following information :
- | | | |
|---------------------------|---|------------------|
| Annual consumption | : | 10,000 units |
| Cost of ordering | : | Rs. 20 per order |
| Cost of material per unit | : | Rs. 15 |
| Storage cost per annum | : | 5 % |
| Interest rate per annum | : | 15 % |



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4. Calculate :
- Re-order level and
 - Maximum stock level from the following information.
- | | | |
|-------------------------|---|---------------------|
| Minimum usage | - | 250 units per month |
| Maximum usage | - | 750 units per month |
| Economic order quantity | - | 3,000 units |
| Re-order period | - | 4 to 6 months |
5. Calculate the earnings of a worker under Rowan plan.
- | | | |
|----------------|---|----------|
| Standard time | - | 30 hours |
| Time taken | - | 20 hours |
| Wages per hour | - | Rs. 15 |
6. From the following information, calculate machine hour rate :
- | | | |
|----------------------------|---|------------|
| Cost of machine | - | Rs. 80,000 |
| Scrap value after 10 years | - | Rs. 2,000 |
| Repairs per annum | - | Rs. 1,000 |
- Power 2 units per hour at Rs. 5 per unit.
Estimated working hours p.a. 2000 hours.
7. Prepare a Reconciliation Statement from the following :
- Profit as per cost accounts Rs. 20,000
Interest debited in financial accounts Rs. 1,000
Over recovery of overheads in cost accounts Rs. 5,600
Preliminary expenses written off Rs. 2,400 under valuation of opening stock in cost accounts Rs. 3,200.

SECTION - C

Answer **any three** of the following questions.

3x10=30

8. From the following particulars prepare a cost sheet :

	Rs.
Opening stock of raw materials	30,000
Raw materials purchased	4,50,000
Wages paid	2,00,000
Wages outstanding	30,000
Factory overhead	92,000
Opening work-in-progress	12,000
Closing stock of raw materials	25,000
Closing stock of work-in-progress	15,000
Opening stock of finished goods	60,000
Closing stock of finished goods	55,000
Selling & distribution overhead	20,000
Sales	9,00,000
Administrative overhead	30,000



- March 1 Balance of 125 units at Rs. 100 each
March 5 Purchased 1500 units at Rs. 120 each
March 8 Issued 1250 units
March 10 purchased 2500 units at Rs. 140 each
March 15 Returned to supplier 100 units purchased on 10th March
March 16 Purchased 2,000 units at Rs. 110 each
March 20 Issued 3,000 units
March 24 Purchased 2750 units at Rs. 115 each
March 27 Issued 1800 units
March 30 Shortage found on stock verification 50 units

- | | | |
|---|---|---|
| Normal rate per hour | : | Rs. 12 |
| Standard time per unit | : | 30 seconds |
| Differentials to be applied | : | 80% of piece rate below standard
120% of piece rate at or above standard |
| Workers production per day of
8 hours is | : | A-800 units, B-1,000 units |

- | | | |
|------------------------------------|---|-----------|
| Factory Rent | : | Rs. 9,000 |
| Repairs to plant | : | Rs. 600 |
| Depreciation | : | Rs. 4,500 |
| Light | : | Rs. 1,200 |
| Supervision | : | Rs. 6,000 |
| Fire insurance | : | Rs. 500 |
| Employer's liability for Insurance | : | Rs. 150 |
| Power | : | Rs. 1800 |

Particulars	Dept-'A'	Dept-'B'	Dept-'C'	Dept-'D'
Area in sq. ft.	1,500	1,100	900	500
Number of Employees	20	15	10	5
H.P. of machines	800	500	200	-
Value of plant (Rs)	48,000	36,000	24,000	12,000
Value of stock (Rs)	15,000	9,000	6,000	-
Wages (Rs)	6,000	4,000	2,000	3,000

12. Prepare Reconciliation statement from the following data :

	Rs.
(a) Net profit as per cost accounts	1,00,000
(b) Income tax provided in financial accounts	30,000
(c) Provision for doubtful debts	10,000
(d) Overheads as per cost accounts	17,000
(e) Overheads charged in financial accounts	14,000
(f) Share transfer fees credited in financial accounts	2,000
(g) Directors fees shown in financial accounts	4,000
(h) Depreciation charged in financial accounts only	3,500
(i) Value of closing stock in cost accounts	10,500
(j) Value of closing stock in financial accounts	9,500
(k) Goodwill written off in financial accounts	4,500
(l) Interest on investment not included in cost accounts	2,000

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**B.Com./BBM/BBA/IMB III Semester Degree Examination,
April/May - 2024**

**ಬೇಸಿಕ್ ಕನ್ನಡ - ಭಾಷಾ ಪಠ್ಯ
03 - ವಾಣಿಜ್ಯ ವಿಜಯ - 3
(NEP)**

Time : 2 Hours

Maximum Marks : 60

ಸೂಚನೆ : ಭಾಷೆ ಮತ್ತು ಬರಹದ ಶುದ್ಧಿಗೆ ಆದ್ಯತೆ ಕೊಡಲಾಗುವುದು.

ಭಾಗ - ಎ

1. ಈ ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೆರಡು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿ. 10x1=10
- (a) ಜಂಬಣ್ಣ ಅಮರಚಿಂತ ಅವರು ಬರೆದಿರುವ ಕವನದ ಹೆಸರೇನು ?
- (b) 'ಸಂಗ್ರಾಭಾಳ್ಯಾ' ಇದು ಯಾವ ಪ್ರಕಾರದ ನಾಟಕ ತಿಳಿಸಿ ?
- (c) 'ಸೆಕೆಂಡ್ ಹ್ಯಾಂಡ್ ಪುಸ್ತಕಗಳು' ಲೇಖನದ ಲೇಖಕರು ಯಾರು ?
- (d) 'ಮಾನವ ಜನ್ಮ ದೊಡ್ಡದು' ಎಂದ ಕೀರ್ತನಕಾರರು ಯಾರು ?
- (e) ಅಗ್ನಿಭೂತಿ ಮತ್ತು ವಾಯುಭೂತಿಯ ಗುರು ಯಾರು ?
- (f) ಸು.ರಂ. ಎಕ್ಕುಂಡಿಯವರ ಕವಿತೆಯ ಹೆಸರೇನು ?
- (g) ಯಾರನ್ನು ಕವಿ 'ಮನೆಯಿಲ್ಲದವರು' ಎಂದಿದ್ದಾರೆ ?
- (h) ಡಾ. ಸಿದ್ದಯ್ಯ ಪುರಾಣಿಕರ ತಂದೆ-ತಾಯಿಯ ಹೆಸರೇನು ?
- (i) ಹೊನ್ನಮ್ಮ ಮೈನೆರೆದು ಎಷ್ಟು ವರ್ಷವಾಗಿತ್ತು ?
- (j) 'ಸಂಗೊಳ್ಳಿ ರಾಯಣ್ಣ' ಕಥನ ಕವನದ ಸ್ವರೂಪ ಯಾವುದು ?

ಭಾಗ - ಬಿ

- ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಟಿಪ್ಪಣಿ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿರಿ. 4x5=20
2. 'ನನ್ನಜ್ಜಿ, ನನ್ನಮ್ಮ, ನನ್ನಾಕೆ' ಕವನದ ಭಾವಾರ್ಥವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
3. 'ಎಸೊಂದು ಹಣತೆಗಳು ಕುಂಬಾರರ ಮನೆಯಲ್ಲಿ' ಕವನದ ಸ್ವಾರಸ್ಯವನ್ನು ಬರೆಯಿರಿ.



4. 'ಮನೆಯಿಲ್ಲದವರು' ಕವಿತೆಯನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ಬರೆಯಿರಿ.
5. ಗರತಿಯ ಹಾಡಿನಲ್ಲಿ ವ್ಯಕ್ತವಾದ ದಾಂಪತ್ಯದ ಚಿತ್ರಣವನ್ನು ವಿವರಿಸಿ.
6. 'ಅಮ್ಮ' ಕವನದ ಭಾವ ಸೌಂದರ್ಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
7. 'ಜಾಲಿಯ ಮರದಂತೆ ಧರೆಯೊಳು ದುರ್ಜನರು' ಕೀರ್ತನೆಯ ಸ್ವಾರಸ್ಯವನ್ನು ಬರೆಯಿರಿ.

ಭಾಗ - ಸಿ

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಧೀರ್ಘ ಉತ್ತರ ಬರೆಯಿರಿ.

3x10=30

8. ಬಸವರಾಜ ಮಲಶೆಟ್ಟಿಯವರ 'ಜನಪದ ರಂಗಭೂಮಿ' ಲೇಖನವನ್ನು ವಿಶ್ಲೇಷಣಾತ್ಮಕವಾಗಿ ಬರೆಯಿರಿ.
9. 'ಓದಲಾರ್ಹೋಡೆ ಓದಿಸಲಕ್ಕುಮ್' ಎಂಬ ಮಾತಿನ ಹಿನ್ನೆಲೆ ಏನು ? ವಿವರಿಸಿ.
10. 'ಶಕುಂತಲೆಯೊಂದಿಗೆ ಕಳೆದ ಅಪರಾಹ್ನ' ಕತೆಯ ಸಾರಾಂಶವನ್ನು ಬರೆಯಿರಿ.
11. ಡಾ. ಸಿದ್ಧಯ್ಯ ಪುರಾಣಿಕರವರ ಜೀವನ ಮತ್ತು ಸಾಹಿತ್ಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
12. ಸಂಗೊಳ್ಳಿ ರಾಯಣ್ಣನ ವ್ಯಕ್ತಿತ್ವವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.

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**B.Com./B.B.M./B.B.A III Semester Degree Examination,
April/May - 2024**

ENGLISH

Basic English

(NEP)

Time : 2 Hours

Maximum Marks : 60

Note : Answer **all** the sections.

SECTION - A

1. Answer the following in a **word**, **phase** or a **sentence** each. **10x1=10**
- (a) Where did Mrs. Jones work ?
 - (b) According to the play "The Silver Box". What was the profession of Mr. Roper ?
 - (c) When did Tagore deliver his last speech at Shanthi Nikethana ?
 - (d) What is climate change ?
 - (e) What is informative presentation ?
 - (f) Write any one key features of Decision making presentation.
 - (g) What is narrative writing ?
 - (h) What is comparative writing ?
 - (i) What is promotion letter ?
 - (j) What is sales letter ?

SECTION - B

Answer **any four** of the following.

4x5=20

- 2. Sketch the character of Mr. Barthwick.
- 3. Explain how does Martin Luther King's speech influence on mass.
- 4. Write essential points of ABC of a good presentation.
- 5. What is Descriptive writing ? Describe one of your favorite locations.
- 6. Write a complaint letter for incorrect delivery of goods to your shop.
- 7. Describe the steps of persuasive presentation skills.



P.T.O.

SECTION - C

Answer **any three** of the following.

3x10=30

8. Discuss the themes of the play "The Silver Box".
9. Write your observations on Rabindranath Tagore's last speech at Shanthi Nikethana "Crisis of Civilization".
10. Write the ideal steps for Decision making presentation skills. Explain them with suitable examples.
11. What are the features of a good narrative writing ? Narrate any one incident recently experienced by you.
12. Write a sales promotion letter to retail shop owner, Imagine you are having the stock of 500 unsold Android TV's.

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