



21BCOM4L1LK4

IV Semester B.Com./B.B.A. Degree Examination, June 2025

ಕನ್ನಡ ಬೇಸಿಕ್
ವಾಣಿಜ್ಯ ವಿಜಯ - 4

ಸಮಯ : 2 ಗಂಟೆಗಳು

ಗರಿಷ್ಠಾಂಕಗಳು : 60

ಸೂಚನೆ: ಭಾಷೆ ಮತ್ತು ಬರಹದ ಶುದ್ಧಿಗೆ ಗಮನ ಕೊಡಲಾಗುವುದು.

ವಿಭಾಗ - ಎ

1. ಒಂದು ಅಂಕದ ಪ್ರಶ್ನೆಗಳು.

(10×1=10)

- ವಿ. ಕೃ. ಗೋಕಾಕ್ ಅವರ ಕಾವ್ಯನಾಮ ಯಾವುದು ?
- 'ಗಾಂಧಿತಾತ' ಕವಿತೆಯ ರಚನೆಕಾರರು ಯಾರು ?
- ಶಿ. ಕಾ. ಬಡಿಗೇರ ಕವಿಯ ಜನ್ಮಸ್ಥಳ ಯಾವುದು ?
- ಚೆಂಬೆಳಕಿನ ಕವಿ ಎಂದು ಯಾರನ್ನು ಕರೆಯಲಾಗುತ್ತದೆ ?
- ಕಡೆಂಗೋಡ್ಲು ಶಂಕರಭಟ್ಟ ಅವರು ಬರೆದ ಕವಿತೆ ಯಾವುದು ?
- 'ಹತ್ಯೆ' ಕತೆಯ ಮುಖ್ಯ ಆಶಯವೇನು ?
- ಬುಕ್ಕರಾಯನ ಶಾಸನವು ಯಾವ ಅರಸರ ಕಾಲದಲ್ಲಿ ರಚನೆಯಾಗಿದೆ ?
- 'ಕನ್ನಡಿ' ಕವಿತೆಯನ್ನು ಬರೆದವರು ಯಾರು ?
- ಪು.ತಿ.ನ. ಅವರ ಪೂರ್ಣ ಹೆಸರೇನು ?
- 'ಕರ್ಣಾಟ ಭಾರತ ಕಥಾಮಂಜರಿ' ಕೃತಿಯು ಯಾವ ಷಟ್ಪದಿಯಲ್ಲಿ ರಚನೆಗೊಂಡಿದೆ ?

ವಿಭಾಗ - ಬಿ

ಬೇಕಾದ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

(4×5=20)

- 'ಮನುಷ್ಯನ ಹೆಜ್ಜೆಯ ಗುರುತುಗಳು' ಕವಿತೆಯಲ್ಲಿ ಬದುಕಿನ ತಲ್ಲಣಗಳು ಹೇಗೆ ಮೂಡಿಬಂದಿವೆ ವಿವರಿಸಿ.
- 'ಸಲೀಲ ಲೀಲೆ' ಕವಿತೆಯ ಭಾವಸೌಂದರ್ಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
- 'ಹತ್ಯೆ' ಕತೆಯು ಬುದ್ಧ ಮತ್ತು ಅಂಗುಲಿಮಾಲರ ಕತೆಯನ್ನು ನೆನಪಿಗೆ ತರುವ ಬಗೆಯನ್ನು ವಿವರಿಸಿ.

P.T.O.



5. 'ಹ್ಯಾಮ್ಲೆಟ್' ನಾಟಕದ ಪಾತ್ರಧಾರಿ ಕ್ಲಾಡಿಯಸ್ ಮತ್ತು ಹ್ಯಾಮ್ಲೆಟ್‌ನ ಪರಿಚಯ ನೀಡಿರಿ.
6. ಬುಕ್ಕರಾಯನ ಶಾಸನವು ವಿಜಯನಗರದ ಅರಸರ ಸರ್ವಧರ್ಮ ಸಮನ್ವಯ ದೃಷ್ಟಿಗೆ ಸಾಕ್ಷಿಯಾಗಿದೆ - ಎಂಬುದನ್ನು ವಿಶದೀಕರಿಸಿ.
7. ಚೆನ್ನವೀರ ಕಣವಿಯವರ 'ಯುದ್ಧ' ಕವಿತೆಯ ಸ್ವಾರಸ್ಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.

ವಿಭಾಗ - ಸಿ

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

(3×10=30)

8. 'ನಾ ಕೊಂದ ಹುಡುಗಿ' ಕತೆಯನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ಬರೆಯಿರಿ.
9. ಕೋಗಳಿ ಪಂಪಣ್ಣನವರ ಜೀವನ ಮತ್ತು ಸಾಧನೆಯನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
10. ಕುಮಾರವ್ಯಾಸನು ಚಿತ್ರಿಸಿದಂತೆ ಉತ್ತರಕುಮಾರನ ಪಾತ್ರ, ಚಿತ್ರಣದ ಔಚಿತ್ಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
11. ಶಿವು ಬಲರಾಮನಾದ ಪ್ರಸಂಗ 'ಹತ್ಯೆ' ಕತೆಯಲ್ಲಿ ಹೇಗೆ ನಿರೂಪಿತವಾಗಿದೆ. ವಿವರಿಸಿ.
12. 'ಮಾದ್ರಿಯ ಚಿತೆ' ಕಾವ್ಯವು ಪಾಂಡು-ಮಾದ್ರಿಯ ಕತೆಯನ್ನು ನಿರೂಪಿಸುವಲ್ಲಿ ಪ್ರತಿಭಾ ವಿಶೇಷತೆಯನ್ನು ಪಡೆದಿದೆ ಎಂಬುದನ್ನು ವಿವರಿಸಿ.



Sl. No. 278904

B.Com./B.B.A./B.H.M. IV Semester Degree Examination,
June/July - 2025

ಬೇಸಿಕ್ ಕನ್ನಡ
ವಾಣಿಜ್ಯ ವಿಜಯ - 4
Paper : 04
(NEP)

Time : 2 Hours

Maximum Marks : 60

ಸೂಚನೆ : ಭಾಷೆ ಹಾಗೂ ಬರಹದ ಶುದ್ಧಿಗೆ ಗಮನ ಕೊಡಲಾಗುವುದು.

ವಿಭಾಗ - ಎ

ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

(10×1=10)

1. a) “ವಿನಾಯಕ” ಇದು ಯಾರ ಕಾವ್ಯ ನಾಮ?
b) ಪು.ತಿ.ನ. ಅವರ ಪೂರ್ಣ ಹೆಸರನ್ನು ಹೆಸರಿಸಿ.
c) ಗಾಂಧಿತಾತನ ಬ್ರಹ್ಮಾಸ್ತ್ರಗಳು ಯಾವುವು?
d) “ನಾನು ಕೊಂದ ಹುಡುಗಿ” ಕಥೆಯ ಲೇಖಕರು ಯಾರು?
e) “ಗಟ್ಟೂಡ್” ಯಾರು?
f) ಕೋರಳಿ ಪಂಪಣ್ಣನವರು ಬಾಲ್ಯದಲ್ಲಿ ನಾಟಕವೊಂದರಲ್ಲಿ ಮಾಡಿದ ಸ್ತ್ರೀ ಪಾತ್ರದ ಹೆಸರೇನು?
g) “ಮನುಷ್ಯ ಹೆಜ್ಜೆಯ ಗುರುತುಗಳು” ಕವನದ ಕವಿ ಯಾರು?
h) ಕುಮಾರವ್ಯಾಸ ಕವಿಯ ಹುಟ್ಟೂರು ಯಾವುದು?
i) ಚೆನ್ನವೀರ ಕಣವಿಯವರ ಜನ್ಮಸ್ಥಳ ಯಾವುದು?
j) “ಮಾದ್ರಿಯ” ಗಂಡನ ಹೆಸರೇನು?

ವಿಭಾಗ - ಬಿ

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

(4×5=20)

2. “ಸಲಿಲ ಲೀಲೆ” ಕವಿತೆಯಲ್ಲಿನ ಸಮುದ್ರದ ವರ್ಣನೆಯ ಕುರಿತು ಬರೆಯಿರಿ.
3. “ನಾನು ಕೊಂದ ಹುಡುಗಿ” ಕಥೆಯಲ್ಲಿನ ಚೆನ್ನಮ್ಮಳ ವೃತ್ತಾಂತವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
4. “ಮಾದ್ರಿಯ ಚಿತ್ತೆ” ಕಥನ ಕವನದ ಆಶಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
5. ಕ್ಲಾಡಿಯಸ್‌ನ ವ್ಯಕ್ತಿತ್ವವನ್ನು ಕುರಿತು ಚರ್ಚಿಸಿ.
6. ಕೋರಳಿ ಪಂಪಣ್ಣನವರ ಬಾಲ್ಯ ಹಾಗೂ ಕೌಟುಂಬಿಕ ಹಿನ್ನೆಲೆಯ ಕುರಿತು ಚರ್ಚಿಸಿ.
7. ಬುಕ್ಕರಾಯನ ಶಾಸನದ ವಿಚಾರಗಳ ಕುರಿತು ಚರ್ಚಿಸಿ.



[P.T.O.]

ವಿಭಾಗ - ಸಿ

(3×10=30)

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಬೇಕಾದ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

8. "ಭಾರತ ಯೋಧರ ಹಾಡು" ಮತ್ತು "ಗಾಂಧಿತಾತ" ಕವಿತೆಗಳಲ್ಲಿ ಅಭಿವ್ಯಕ್ತಿಗೊಂಡ ರಾಷ್ಟ್ರ ಪ್ರೇಮ, ದೇಶಭಕ್ತಿ, ಹೋರಾಟಗಳ ಕುರಿತು ಚರ್ಚಿಸಿ.
9. "ಹತ್ಯೆ" ಕಥೆಯಲ್ಲಿನ ವೆಂಕಪ್ಪನಾಯ್ಡನ ಕುತಂತ್ರಕ್ಕೆ ಬಲಿಪಶುವಾದ ಬಲರಾಮನ ಪಾತ್ರದ ಕುರಿತು ವಿವರಿಸಿ.
10. ರಾಜಕುಮಾರ ಹ್ಯಾಮ್ಲೆಟ್ ಅನುಭವಿಸಿದ ಸಂಕಷ್ಟದ ಸನ್ನಿವೇಶಗಳ ಕುರಿತು ಚರ್ಚಿಸಿ.
11. "ಕಣ್ಣೀರಿಗೆ ಊರು ತುಂಬದಿರಲಿ" ಕವನವು ವ್ಯಕ್ತಪಡಿಸುವ ಸತಿಯನ್ನು ಕಳೆದುಕೊಂಡ ಪತಿಯ ದುಃಖ ವಿರಹವೇದನೆ ಗಂಡ-ಹೆಂಡತಿಯರ ಬಾಂಧವ್ಯದ ಕುರಿತು ವಿವರಿಸಿ.
12. ಪಾಕಿಸ್ತಾನವು ಭಾರತದ ಗಡಿಯನ್ನು ಪ್ರವೇಶಿಸಿ ಕಾಲು ಕೆದರಿ ನಿಲ್ಲುವ ಹುಂಬತನ, ಅವಿವೇಕಿತನ ಯುದ್ಧ ಕವಿತೆಯಲ್ಲಿ ಹೇಗೆ ವ್ಯಕ್ತವಾಗಿದೆ? ಚರ್ಚಿಸಿ.





B.Com. IV Semester Degree Examination, June/July - 2025

BASIC ENGLISH

(NEP)

Time : 2 Hours

Maximum Marks : 60

Instruction to Candidates: Attempt All Sections:

SECTION - A

Answer the following questions.

(10×1=10)

1. a) What was the Animal farm previously titled as ?
b) Why were the Sunday meetings stopped?
c) Who published Meena Kumaris poetry collection 'Tanhachand' after her death.
d) What does Pechakucha mean in Japanese?
e) Which sports team was captained by Nancy Hilton in her college days?
f) What is Public Speaking?
g) What is a Twitter thread?
h) What is Appreciation letter?
i) Where is the Headquarters of Facebook located?
j) What is the New name of Twitter?

SECTION - B

Answer any Four of the following questions.

(4×5=20)

2. How does Napoleon Seize Power?
3. Critically analyse the poem 'Relationship'.
4. List out the reasons for the absence of gender neutral sports and games.



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(2)

5. How PechaKucha differ from PPT presentation?
6. Write a note on appreciation letters.
7. What are the tips to write a good Blog?

SECTION - C

Answer any Three of the following questions.

(3×10=30)

8. Compare and Contrast the characters of Napoleon and Snowball.
 9. Explain Nancy Hilton's thoughts on gender neutral sports.
 10. Describe the Unique features of Facebook.
 11. Write a group discussion on 'Private Job Verses Government Job.
 12. Write a congratulation letter to your friend for Winning Employee of the year award.
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B.Com. IV Semester Degree Examination, June/July - 2025

COMMERCE

Costing Methods and Techniques

Paper : DSC-11

(NEP)

Time : 2 Hours

Maximum Marks : 60

Instructions to Candidates: Attempt All Sections according to Internal Choice.

SECTION - A

Answer the following Sub-questions. Each Sub-question carries One mark.

(10×1=10)

1. a) What is Job Costing?
- b) Give the meaning of National Profit.
- c) State any Two industries where process costing is adopted.
- d) State any One objective of transport costing.
- e) What do you mean by Margin of Safety?
- f) Define Marginal Costing.
- g) What is Budget?
- h) What is meant by flexible budget?
- i) State any two merits of Standard Costing.
- j) What is Material usage Variance?

SECTION - B

Answer any Four of the following questions. Each question carries Five mark.

(4×5=20)

2. From the following information, prepare an estimate for Job No.24
Raw materials Consumed Rs.34,000
Direct Wages paid Rs.20,000
Factory expenses - 50% on wages
Office expenses - 20% on factory cost.
The quotation should include a Profit of 20% on selling price.



3. Prepare Process account from the following particulars.

Materials introduced into the process = 10,000 Units @ Rs.8 p.u

Sundry Materials = Rs.10,000

Labour = Rs.16,000

Overheads = Rs.3,200.

Normal Loss - 5% of input having Scrap value at Rs.2 per unit.

The actual output is 9200 units

4. From the following information, Calculate BEP in value and in units

Sales - 20,000 units at Rs.10 p.u

Profit volume ratio - 50%

Fixed cost Rs. 1,60,000

5. Prepare a flexible budget for 80% production capacity on the basis of following information which are at 50% capacity for 500 units.

Materials - Rs.100 per unit

Wages - Rs.50 per unit

Other expenses - Rs.20 per unit

Overheads - Rs.10,000 (50% fixed)

6. Calculate the Labour cost variance from the following data:

Standard hours : 50 hours at Rs.8 per hour

Actual hours : 60 hours at Rs.6 per hour

7. Write a short note on Activity Based Costing.



SECTION - C

Answer any Three of the following questions. Each question carries Ten mark.
(3×10=30)

8. A firm of builders undertook a contract on 1/1/2024. The Contract price was Rs.22,50,000.
The following details are available for the year 2024.

	Rs.
Materials purchased	3,60,000
Materials Issued from Stores	45,000
Wages	1,35,000
Plant installed at site	1,80,000
Direct expenses	90,000
Establishment charges	22,500
Materials returned to Stores	22,500
Materials on hand at the end	9,000
Plant in hand at the end	1,35,000
Wages outstanding	27,000
Direct expenses outstanding	36,000
Work uncertified	95,400
Cash received (80% of Work certified)	9,00,000

Prepare the Contract account showing the Profit to be transferred to P/L A/c.

9. Surya Transport company supplies the following details in respect of a truck of 5 ton capacity.

Cost of a truck Rs.12,70,000

Scrap value at the end of 10 years - Rs.70,000

Diesel, Oil and grease - Rs.100 per trip each way

Paintings and Maintenance

Rs.3,000 p.m

Repairs

Rs. 4,000 p.m

Drivers and Conductors Wages

Rs.9,000 p.m

Cleaners Wages

Rs.5,000 p.m

Insurance and Tax

Rs.18,000 p.a

Other expenses

Rs.6,000 p.a

Establishment expenses

Rs.24,000 p.a

The truck carries goods to and from Dharwad City covering a distance of 100 Kms each way.

Onward trip freight is available to the extent of full capacity and during return trip it is full only to the extent of 60% of capacity. Assuming that the truck runs on an average 25 days in a month, Calculate the cost per ton kilometer.



10. From the following details of a company, find out

- P/V Ratio
- BEP
- The Sales required to earn a Profit of Rs.60,000
- Profit when sales are Rs.3.50,000
- Margin of Safety at a Profit of Rs.75,000

Period	Sales (Rs.)	Profit (Rs.)
2023	1,80,000	30,000
2024	2,40,000	45,000

11. Prepare a Cash Budget for three months starting from April, from the following revenues and expenses:

Month	Sales(Rs.)	Purchases(Rs.)	Wages(Rs.)
February	7,00,000	4,40,000	60,000
March	8,00,000	5,60,000	90,000
April	9,60,000	6,00,000	90,000
May	10,00,000	6,80,000	1,10,000
June	12,00,000	6,20,000	1,40,000

Other information:

- Cash balance on 1st April was Rs.3,00,000
- 25% of Sales is for Cash and the period of Credit Allowed to Customers for Credit Sales is one month.
- The period of Credit Allowed by Suppliers for Credit purchases is 2 months
- Delay in payment of Wages is one month.

12. From the following particulars relating to Kavya Ltd. Calculate:

- Material Cost variance
- Material Price variance
- Material usage variance

Quantity of material purchased : 3000 units

Value of materials purchased Rs.9,000

Standard quantity of material required per tonne of finished

Product : 25 units

Standard rate of material : Rs. 2 per unit

Opening Stock of material : 100 units

Closing stock of material : 600 units

Finished production during the period : 80 tonnes.





21BCOM4L2LE4

IV Semester B.Com./B.B.A. Degree Examination, June 2025

**ENGLISH
Basic English**

Time : 2 Hours

Max. Marks : 60

SECTION – A

Answer the following questions.

(10×1=10)

1. a) Who is the farmer whom the animals overthrow ?
b) Who inspires the animals to begin planning their rebellion ?
c) Who is the author of the poem 'Bit by Bit the Splintered Day has Ended' ?
d) What event inspired to Nancy Hilton to question the traditional separation of men and women in sports ?
e) What is the duration of 'Pechakucha Presentation' ?
f) What is public speaking ?
g) What do you mean by an e-mail ?
h) When do we write a congratulation mail ?
i) Define twitter.
j) What is blog writing ?

SECTION – B

Answer any four of the following questions.

(4×5=20)

2. Describe the character of snowball in Animal Farm.
3. Critically comment on the poem 'Relationship' (Sambandha).
4. What are the factors needed for group discussion ?
5. Write an apology mail to your friend for not attending the opening ceremony of his/her transport office.
6. Mention some features of facebook as a social media platform.
7. What are the challenges and opportunities of integrating men and women in sports as mentioned by Nancy Hilton in her ted talk ?

P.T.O.



SECTION – C

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

(3×10=30)

8. Why does Napoleon blame Snowball for everything that goes wrong in the Animal Farm ?
9. What is Anna Nixon's view on the value of education in preparing youths for the future ?
10. What are the skills essential for effective public speech ? Explain in detail.
11. Write an e-mail to your friend congratulating for his/her promotion as a sales manager in TVS motors, Koppal.
12. Write a group discussion on "Traditional Banking Vs. Digital Banking".



21BCOM4L2LH4

IV Semester B.Com./B.B.A. Degree Examination, June 2025

HINDI (Basic)

Paper – IV : The Study of Indian Language

Time : 2 Hours

Max. Marks : 60

सूचना : लिखावट शुद्ध तथा देवनागरी लिपि में हो ।

I. किन्हीं दस प्रश्नों को चुनकर उत्तर लिखिए ।

(10×1=10)

- 1) उषा प्रियम्बदा की उपन्यास कौन-सा है ?
- 2) मीनाक्षी कौन है ?
- 3) सुषमा की सेविका का नाम क्या है ?
- 4) सितम्बर 14 को क्या मनाया जाता है ?
- 5) सुषमा किस से प्रेम करती है ?
- 6) सुषमा का आयु कितना है ?
- 7) सुषमा किस विषय को पढ़ाती थी ?
- 8) संविधान में 'क' वर्ग में किन हिन्दी भाषा क्षेत्रों को रखा गया है ?
- 9) संविधान के अनुच्छेद 343 में क्या लिखा गया है ?
- 10) सुषमा विवाह करने के लिए क्यों मना करती है ?
- 11) हिन्दी भाषा की लिपि कौन-सी है ?

II. किन्हीं दो के संदर्भ सहित व्याख्या कीजिए ।

(2×5=10)

- 1) "टैक्सी वापस कर दो मीनाक्षी, मैं नहीं जाऊँगी ।"
- 2) "तुम बहुत फिजुल खर्च होती जा रही हो । जरा हाथ दबा कर खर्च किया करो । नीरु की शादी भी तो करनी है ।"
- 3) "ठीक है तुम यही रहो, इन पचपन खम्भे में बंदी होकर । मैं तुम्हारे बहकावे में आ गया था । मैं सोचने लगा था कि तुम्हारे लिए मैं ही सबकुछ बन गया हूँ । अब जाना की तुम्हारे पास खूबसूरत चेहरे के अलावा एक बहुत व्यवहारिक बुद्धि और अपना भला समझने वाला दिमाग भी है ।"

P.T.O.



(2×5=10)

III. किन्हीं दो प्रश्नों के उत्तर दीजिए ।

- 1) पचपन खम्भे लाल दिवारे उपन्यास की कथावस्तु को अपने वाक्य में लिखिए ।
- 2) राष्ट्रभाषा पर एक लेख लिखिए ।
- 3) भाषा-विभाषा-बोली तथा बोलचाल का भाषा को स्पष्ट कीजिए ।

IV. किन्हीं तीन प्रश्नों को विस्तार से लिखिए ।

(3×10=30)

- 1) पचपन खम्भे लाल दिवारे उपन्यास के नारी पात्रों की विशेषताएँ लिखिए ।
 - 2) पचपन खम्भे लाल दिवारे उपन्यास का उद्देश्य विस्तार से लिखिए ।
 - 3) राजभाषा किसे कहते हैं ? उसके अधिनियमों के बारे में विस्तार से लिखिए ।
 - 4) नील का चरित्र चित्रण कीजिए ।
-

No of Printed Pages : 3

21BCOM4C12



Sl. No. 275903

B.Com. IV Semester Degree Examination, June/July - 2025

BUSINESS REGULATORY FRAMEWORK

Paper : DSC-12

(NEP)

Time : 2 Hours

Maximum Marks : 60

SECTION - A

ವಿಭಾಗ - ಎ

Answer the following sub-questions. Each sub-question carries One mark.

(10×1=10)

ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು ಒಂದು ಅಂಕವನ್ನು ಹೊಂದಿರುತ್ತದೆ.

1. a) Define Offer.
ಪ್ರಸ್ತಾಪವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- b) What is Coercion?
ಒತ್ತಾಯ ಎಂದರೇನು?
- c) What are goods?
ಸರಕುಗಳು ಎಂದರೇನು?
- d) What is transfer of ownership?
ಸ್ವಾಮಿತ್ವದ ವರ್ಗಾವಣೆ ಎಂದರೇನು?
- e) Expand : CAT
ವಿಸ್ತರಿಸಿ : CAT
- f) Write any two objectives of Competition Act.
ಪೈಪೋಟಿ ಕಾಯ್ದೆಯ ಯಾವುದಾದರೂ ಎರಡು ಉದ್ದೇಶಗಳನ್ನು ಬರೆಯಿರಿ.
- g) Where is the head office of FEMA?
FEMA ದ ಕೇಂದ್ರ ಕಛೇರಿ ಎಲ್ಲಿದೆ?



[P.T.O.]

h) What do you mean by intellectual property rights?

ಬೌದ್ಧಿಕ ಆಸ್ತಿ ಹಕ್ಕುಗಳೆಂದರೇನು?

i) What is Light Pollution?

ಬೆಳಕಿನ ಮಾಲಿನ್ಯ ಎಂದರೇನು?

j) What is cyber security?

ಸೈಬರ್ ಭದ್ರತೆ ಎಂದರೇನು?

SECTION - B

ವಿಭಾಗ - ಬಿ

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

(4×5=20)

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯು ಐದು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

2. What is consideration? Explain the essentials of valid consideration.

ಪ್ರತಿಫಲ ಎಂದರೇನು? ನ್ಯಾಯಯುತ ಪ್ರತಿಫಲದ ಅವಶ್ಯಕತೆಗಳನ್ನು ವಿವರಿಸಿ.

3. Who is Minor? Discuss the rules relating to minors agreement.

ಅಪ್ರಾಪ್ತ ವಯಸ್ಕ ಎಂದರೆ ಯಾರು? ಅಪ್ರಾಪ್ತರ ಜೊತೆಗೆ ಮಾಡಿಕೊಂಡ ಒಡಂಬಡಿಕೆಗೆ ಅನ್ವಯಿಸುವ ಕಾನೂನುಗಳನ್ನು ಚರ್ಚಿಸಿ.

4. Give the differences between sale and agreement to sale.

ಮಾರಾಟ ಮತ್ತು ಮಾರಾಟದ ಒಪ್ಪಂದದ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

5. Who is Consumer? Explain the rights of Consumers.

ಗ್ರಾಹಕ ಎಂದರೆ ಯಾರು? ಗ್ರಾಹಕರ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.

6. Explain the features of FEMA.

FEMA ದ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

7. Give the reasons for environmental protection Act in India.

ಭಾರತದಲ್ಲಿ ಪರಿಸರ ರಕ್ಷಣಾ ಕಾಯ್ದೆ ಜಾರಿಗೆ ಕಾರಣಗಳನ್ನು ತಿಳಿಸಿ.



SECTION - C

ವಿಭಾಗ - ಸಿ

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

(3×10=30)

ಕೆಳಗಿನ ಯಾವುದೇ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಹತ್ತು ಅಂಕಗಳು.

8. Explain the various types of contracts.
ವಿವಿಧ ರೀತಿಯ ಒಡಂಬಡಿಕೆಗಳನ್ನು ವಿವರಿಸಿ.
9. Who is an unpaid seller? Explain the rights of an unpaid seller.
ಸಂದಾಯವಾಗದ ಮಾರಾಟಗಾರ ಎಂದರೆ ಯಾರು? ಸಂದಾಯವಾಗದ ಮಾರಾಟಗಾರನ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ.
10. Define offence. Explain the offences and penalties under the competition Act.
ಅಪರಾಧವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಸ್ಪರ್ಧೆ ಕಾಯ್ದೆಯ ಅಡಿಯಲ್ಲಿ ಅಪರಾಧಗಳು ಮತ್ತು ದಂಡಗಳನ್ನು ವಿವರಿಸಿ.
11. Explain the procedure for registration of patents under IPR Act, 1970.
ಬೌದ್ಧಿಕ ಆಸ್ತಿ ಹಕ್ಕು ಕಾಯ್ದೆ, 1970ರ ಪ್ರಕಾರ ಹಕ್ಕು ಪತ್ರ ನೋಂದಣಿ ವಿಧಾನವನ್ನು ವಿವರಿಸಿ.
12. Explain the features and objectives of Cyber Law.
ಸೈಬರ್ ಕಾನೂನಿನ ಲಕ್ಷಣ ಮತ್ತು ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.





21BCOM4C10

IV Semester B.Com. Degree Examination, June 2025
ADVANCED CORPORATE ACCOUNTING

Time : 2 Hours

Max. Marks : 60

Instruction : Answer all the Sections.

SECTION – A

Answer the following sub-questions, **each** carries **one** mark.

(10×1=10)

1. a) What is capital redemption reserve ?
- b) What are bonus shares ?
- c) Write any 2 methods of purchase consideration.
- d) Write any 2 reasons for mergers.
- e) What is internal reconstruction ?
- f) What is capital reduction ?
- g) Name any 2 preferential creditors.
- h) What is liquidators final statement of accounts ?
- i) Give the meaning of social responsibility accounting.
- j) What is accounting standards ?

SECTION – B

Answer **any four** of the following questions, **each** carries **five** marks.

(4×5=20)

2. X Ltd. had 3000 redeemable preference shares of ₹ 100 each fully paid up. The company has ₹ 1,20,000 in its Reserve fund.
The company issued necessary equity shares of ₹ 20 each specifically for the purpose of redemption of preference shares. The redeemable preference shares were paid out of issue, the balance being nil in the reserve fund.
Pass necessary journal entries to record the following transactions.

P.T.O.



3. Compute purchase consideration from the following information.

	A Ltd. (₹)	B Ltd. (₹)
Assets	3,00,000	2,50,000
Liabilities	1,00,000	75,000
Equity share capital of ₹ 10 each	2,00,000	1,75,000

AB Ltd. agreed to issue 20,000 equity shares of ₹ 10 each at a premium of ₹ 5 to A Ltd. and 15,000 equity shares of ₹ 10 each at 10% premium to B Ltd.

4. S Co. Ltd. decided to go in for internal reconstruction which was approved by court. The scheme of reconstruction is as follows :

- 1,00,000 equity shares of ₹ 10 each fully paid be reduced by ₹ 7 per share.
- 2,00,000 preference shares of ₹ 10 each fully paid be reduced by ₹ 2 per share.
- The reduction amount of share capital is utilized to write off accumulated loss balance ₹ 2,60,000, Preliminary expenses ₹ 1,50,000; Patents ₹ 1,75,000; Goodwill ₹ 2,00,000; Discount on issue of shares ₹ 1,35,000.

Prepare Capital Reduction A/c.

5. The share capital of Z Co. Ltd. at the time of liquidation consisted of the following :

- 1,000, 5% preference shares of ₹ 100 each fully paid.
- 2,500 equity shares of ₹ 10 each fully paid.

The liabilities were as under :

- ₹ 37,500 6% debentures holding floating charge.
- ₹ 4,500 preferential creditors.
- ₹ 12,500 unsecured creditors.

The liquidators realised ₹ 1,60,000 and the liquidators remuneration is fixed at ₹ 6,000.

Prepare liquidator final statement of accounts.

6. What is Human Resource Accounting ? Explain the advantages.

7. Explain the difference between merger method and purchase method.



SECTION – C

Answer **any three** of the following questions, **each** carries **10** marks. (3×10=30)

8. The following is the statement of Assets and Liabilities of R Co. Ltd. as at 31-03-2024.

Statement of Assets and Liabilities

Particulars	Note	Amount	Total
I. Equity and Capital			
1) Shareholder funds :			
Share capital	1	6,60,000	
Reserve and Surplus	2	4,80,000	11,40,000
2) Current liabilities :			
Trade payables	3		1,35,000
Total			<u>12,75,000</u>
II. Assets			
1) Non-current assets :			
Fixed assets			
Tangible assets	4		9,00,000
2) Current assets :			
Cash and cash equivalent	5		3,75,000
Total			<u>12,75,000</u>

Notes to statement

Note 1 : Share capital :

6000 9% preference share of ₹ 10 each	60,000
Equity shares of ₹ 10 each	6,00,000
	<u>6,60,000</u>

Note 2 : Reserve and Surplus :

Securities Premium	30,000
Revenue Reserve	4,50,000
	<u>4,80,000</u>



Note 3 : Current Liabilities :

Trade Creditors

1,35,000

1,35,000

Note 4 : Tangible assets :

Plant and Machinery

9,00,000

9,00,000

Note 5 : Cash and Cash Equivalent :

Bank

3,75,000

3,75,000

The preference share were redeemed on 1-4-2024 at a premium of ₹ 10 per share. For the purpose of financing the redemption partly, 3000 equity shares of ₹ 10 each were issued at a premium of 5% and these were fully subscribed and paid for.

You are required to show :

- The journal entries
- Statement of assets and liabilities.

9. Asha Ltd. and Deep Ltd. decided to amalgamate their business and form a new company called Ashadeep. Their statement of Asset and Liabilities on 31-3-2024 were as under :

Particulars	Note	Asha Ltd. (₹)	Deep Ltd. (₹)
I. Equity and Liabilities			
1) Shareholders fund :			
Share capital	1	2,00,000	3,00,000
Reserves and Surplus	2	1,00,000	– 40,000
2) Non-current liabilities :			
Long term borrowings	3	–	80,000
3) Current liabilities :			
Trade payables	4	24,000	35,000
Total		<u>3,24,000</u>	<u>3,75,000</u>

**II. Assets**

1) Non-current assets :

Fixed assets

Tangible assets	5	2,70,000	2,50,000
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2) Current assets :

Inventories	6	30,000	45,000
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Trade receivables	7	15,000	55,000
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Cash and cash equivalents	8	9,000	25,000
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Total		<u>3,24,000</u>	<u>3,75,000</u>
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Notes to the statement

Note 1 : Share capital :

Asha Ltd.**Deep Ltd.**

Shares of ₹ 10 each

2,00,000

3,00,000

2,00,0003,00,000

Note 2 : Reserve and surplus :

Reserve fund

55,000

—

Profit and Loss

45,000

— 40,000

1,00,000— 40,000

Note 3 : Long term borrowings :

9% Debentures

—

80,000

80,000

Note 4 : Trade payables :

Creditors

24,000

35,000

24,00035,000

Note 5 : Tangible assets :

Land and Building

1,80,000

2,50,000

Machinery

90,000

—

2,70,0002,50,000

Note 6 : Inventories :

Stock

2,70,000

2,50,000

2,70,0002,50,000

Note 7 : Trade Receivables :

Debtors	15,000	55,000
	<u>15,000</u>	<u>55,000</u>

Note 8 : Cash and Cash equivalents :

Bank	9,000	25,000
	<u>9,000</u>	<u>25,000</u>

The following are the terms of agreement

- Ashadeep agreed to issue its 5 shares for every 4 shares in Asha Ltd.
- Deep Ltd. assets except cash at bank were valued at 10% less than the book value and the liabilities are taken over at book values.

Calculate purchase consideration and prepare the amalgamated statement of assets and liabilities of Ashadeep Ltd.

10. R and Co. Ltd. had the following statement of Assets and Liabilities as at 31-3-2024.

Particular	Note	Amount	Total
I. Equity and liabilities			
1) Shareholders funds :			
Share capital	1	4,50,000	
Reserve and Surplus	2	– 80,000	3,70,000
2) Non-current liabilities :			
Long term borrowings	3		1,00,000
3) Current liabilities :			
Trade payable	4		20,000
Total			<u>4,90,000</u>
II. Assets			
1) Non-current assets :			
Fixed assets			
Tangible assets	5	2,00,000	
Intangible assets	6	<u>1,10,000</u>	<u>3,10,000</u>



2) Current assets :

Inventories	7	1,00,000	
Trade receivables	8	<u>80,000</u>	1,80,000
Total			<u>4,90,000</u>

Note 1 : Share capital :

1500, 8% preference shares of ₹ 10 each	1,50,000
3000 equity shares of ₹ 100 each	<u>3,00,000</u>
	<u>4,50,000</u>

Note 2 : Reserve and Surplus :

Profit and Loss (Dr. Balance)	- 80,000
	<u>- 80,000</u>

Note 3 : Long term borrowings :

9% Debentures	1,00,000
	<u>1,00,000</u>

Note 4 : Trade payables :

Sundry creditors	20,000
	<u>20,000</u>

Note 5 : Tangible assets :

Land and Buildings	2,00,000
	<u>2,00,000</u>

Note 6 : Intangible assets :

Goodwill	40,000
Patents	70,000
	<u>1,10,000</u>

Note 7 : Inventories :

Stock	1,00,000
	<u>1,00,000</u>

Note 8 : Trade receivables :

Sundry Debtors	80,000
	<u>80,000</u>



The following scheme of reconstruction was adopted :

- 1) 8% preference shares were to be reduced to a share of ₹ 50 each.
- 2) Equity shares were to be reduced to a share of ₹ 40 each.
- 3) Debenture holders have agreed to accept 900, 10% debentures of ₹ 100 each in full satisfaction of their claims.
- 4) All the fictitious assets including goodwill and patents were to be eliminated.
- 5) Land and Buildings be reduced by 20% and stock by 25%.
- 6) A provision of 10% on debtors for doubtful debts was to be created.

Pass the journal entries and prepare the statement of assets and liabilities after reconstruction has been carried out.

11. K Co. Ltd. went into voluntary liquidation on 1-4-2024. The following was the position of the company.

	(₹)
Share capital	1,56,000
Liabilities :	
Preferential creditors	19,600
Partly secured creditors (having a charge on leasehold property)	44,000
Unsecured creditors	78,000
Assets realised :	
Leasehold property	40,000
Other assets	1,12,000

Cost of liquidation amounted to ₹ 3,200. The liquidator is entitled to a remuneration of ₹ 1,000, a commission at 2% on the assets realised and 2% on the amount paid to unsecured creditors and preferential creditors.

Prepare the liquidators final statement of accounts.

12. What is Accounting Standards ? Explain the advantages and disadvantages of Accounting Standards.

No. of Printed Pages : 7

21BOM4C10



Sl. No. 269273

B.Com. IV Semester Degree Examination, June/July - 2025

COMMERCE

Advanced Corporate Accounting
(NEP)

Time : 2 Hours

Maximum Marks : 60

Instructions to Candidates: Answer All sections according to Internal choice

SECTION - A

Answer the following Sub-questions. Each sub-question carries One mark.
(10×1=10)

1.
 - a) What do you mean by redemption of preference shares?
 - b) What is Capital Redemption Reserve?
 - c) Give the meaning of Acquisition of Companies.
 - d) State the methods of Computing the Purchase consideration.
 - e) What are the forms of Internal Reconstruction?
 - f) What is Capital Reserve?
 - g) What is Liquidation of Companies?
 - h) State the types of voluntary winding-up of Companies.
 - i) What is environmental Accounting?
 - j) Give the meaning of Accounting Standards.

SECTION - B

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

2. From the following data provided by the ABC Ltd. You are required to Calculate:
 - a) The short falling Cash amount for redemption of preference shares settlement, which have to be raised through Bank overdraft to the extent.



[P.T.O.]

b) Amount of available funds to be transferred to Capital Redemption Reserve A/c.

- i) 1000, 10% redeemable preference shares of Rs.100 each fully paid.
- ii) The above preference shares to be duly redeemed at a 10% premium.
- iii) The balance available in Reserves and Surplus are as follows:

Securities premium	Rs.20,000
General Reserve	Rs.50,000
P and L A/c (Cr.)	Rs.50,000

- iv) Bank balance available Rs.18,000
- v) All investment of the Company worth Rs.60,000 were sold out to Rs.55,000
- vi) A fresh 2000 equity shares of Rs.10 each were issued which was paid in full.

3. Calculate the purchase Consideration from the following information; and also calculate the number of shares to be issued in settlement of Purchase consideration amount.

- a) Value of assets as per balance sheet Rs.25,12,750
- b) Agreed value of assets taken over Rs.18,21,750
- c) Liabilities as per balance sheet Rs.3,21,570
- d) Liabilities not taken over Rs.21,570.
- e) Out of Total purchase Consideration Calculated, Rs.21,750 will be settled through Cash payment and rest of amount will be settled through issue of equity shares of Rs.100 each at a premium of 50%.

4. ZE Ltd. decided to cancel 20000 Old equity shares of Rs.15 each and the issued of equal to new equity shares of Rs.10 each and write off machinery by Rs.20,000, Patents Rs.10,000. Pass the Journal entries for the above.



5. Sadhu Co.Ltd. was aquired by Chatur Co.Ltd. for an agreed value of Rs.10,00,000/-. The following are the balances of Assets and Liabilities of Sadhu Co.ltd:

Liabilities:

Debentures Rs.1,00,000 (Not taken over by Chatur Ltd.)

Creditors Rs.80,000

Bills payable Rs.20,000

Assets:

Building Rs.3,00,000

Machinery Rs.2,10,000 (Rs.10,000 worth not taken over)

Furniture Rs.1,00,000

Vehicles Rs.1,00,000

Inventories Rs.80,000

Debtors Rs.1,20,000

Bills receivable Rs.60,000

Cash Rs.40,000

You are required to pass Opening journal entry of Assets and Liabilities takeover in the books of Chatur Co.Ltd.

6. The Bangar Co.Ltd. went into voluntary liquidation on 31/3/2019 at which date its Capital consisted of :

- a) 10,000 8% preference shares of Rs.10 each fully paid.
- b) 20,000 equity shares of Rs.10 each fully paid.

The assets realised Rs.1,60,000. The liquidation expenses amounted to Rs.4,000. The unsecured Creditors were Rs.68,000 including Rs.10,000 for preferential Creditors. The liquidator's remuneration was fixed at:



- i) 4% Commission on the assets realised , and
- ii) 2% Commission on the amount distributed to the share holders.

Preference shares Carry, preferential rights as to payment of Capital and assume that dividend is not in arrears.

Prepare the liquidators final statement of account.

7. Briefly explain the advantages of Accounting Standards.

SECTION - C

Answer any Three of the following questions. Each question carries Ten marks.
(3×10=30)

8. Lucky Co.Ltd. decided to redeem its 1500, 10% preference shares of Rs.100 each. Rs.95 paid at a premium of 10%.

For this purpose Company issues 6000 Equity shares of Rs.10 each at premium of 10%.

The Company has balance of Rs.45,000 to General Reserve and Rs.90,000 to Credit balance of Profit and Loss A/c. Use the General Reserve to the minimum extent for redemption. The shares are duly redeemed. Pass the journal entries.

9. Sardar Ltd. has been aquired by Biradar Ltd. with effect from 01/04/2024. The Consideration in return to acquisition from Biradar Ltd. was as follows:
- a) To take over all assets and liabilities except debentures of Sardar Ltd. at their book values.
 - b) To Pay Cash at Rs.100 for every share in Sardar Ltd.
 - c) To issue 5 shares of Biradar Ltd. of Rs.100 each at market price (quoted in the market at Rs.180) for every shares in the Sardar Ltd.

The balances in Notes to Accounts of Statement of Assets and Liabilities are as under: (Sardar Ltd.)



Note 1: Share Capital

2000 Shares of Rs.600 each fully paid up Rs.12,00,000

Note 2: Reserves and Surplus

General Reserve Rs.2,00,000

Surplus (Cr.) Rs.1,00,000

Rs.3,00,000

Note 3: Long term Borrowings

5% Debentures Rs.5,00,000

Note 4: Other Long-term Liabilities

Staff Provident Fund Rs.50,000

Note 5: Trade Payables

Sundry Creditors Rs.2,00,000

Bills payable Rs.50,000

Rs.2,50,000

Note 6: Tangible Assets

Land and Buildings Rs.5,00,000

Plant and Machinery Rs.3,00,000

Furniture Rs.5,00,000

Rs.13,00,000

Note 7: Intangible Assets

Goodwill Rs.1,00,000

Patents Rs.50,000

Rs.1,50,000



Note 8: Non-Current Investments

Government Securities	Rs.3,00,000
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Note 9: Inventories

Stock	Rs.5,00,000
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Note 10: Trade receivables

Debtors	Rs.2,00,000
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Note 11: Cash and Cash equivalents

Bank	Rs.1,00,000
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Note 12: Short term loans and advances

Loans and Advances	Rs.2,00,000
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Show the necessary ledger accounts in books of Sardar Ltd. and opening journal entries in books of Biradar Ltd.

10. Lucky Shekar Ltd. suffered heavy losses in the business. A scheme of reconstruction was adopted on the following terms.

- a) In Cancellation of 80,000 old equity shares of Rs.10 each, the new shares were issued:
 - i) New equity shares of Rs.10 each to the extent of $\frac{4}{8}$ of Old shares, and
 - ii) 4% preference shares of Rs.10 each to the extent of $\frac{3}{8}$ of old shares.
- b) For the purpose of internal reconstruction, the Credit balance of General Reserve Rs.20,000 and Profit and Loss A/c Rs.10,000 were also applied for reduction.
- c) The amount so available were for to be utilised to write off goodwill Rs.80,000 and also to reduce the values of furnitures by Rs.15,000 and debtors by Rs.30,000

Pass the journal entries for the above in the books of the company.

11. Long Life Co.Ltd. went into voluntary liquidation on 31/03/2024. The capital of the Company consisted of :

- a) 2000, 12% preference shares of Rs.100 each fully paid
- b) 25000 equity shares of Rs.10 each fully paid.
- c) 30000 equity shares of Rs.10 each Rs.8 paid up.
- d) 40000 equity shares of Rs.10 eah Rs.7 paid up.



The dividend on the preference shares was in arrears for one year. The unsecured creditors Rs.1,00,000 included Rs.25,000 towards Preferential Creditors.

The assets realised Rs.4,49,000. The liquidation expenses amounted to Rs.7,520. The liquidator's remuneration was fixed at Rs.8,000 and a commission of 2% on the amount paid to preference shareholders as capital and dividend.

Preference shareholders have priority in regard to repayment of Capital and dividend over equity shareholders.

Prepare liquidator's final statement of account.

12. Explain the advantages and disadvantages of Human Resources Accounting (HRA)
-



IV Semester B.Com. Degree Examination, June 2025
COMMERCE

Costing Methods and Techniques

Time : 2 Hours

Max. Marks : 60

Instruction : Attempt **all** Sections according to **internal** choice.

SECTION – A

1. Answer the following sub-questions, **each** sub-question carries **one** mark.

(10×1=10)

- What is job costing ?
- What is contract price ?
- What is normal loss in case of process costing ?
- State any two examples of undertaking where operating costing is adopted.
- State any two advantages of activity based costing.
- What do you mean by Break-Even Point ?
- What is contribution ?
- What is budgetary control ?
- Mention any two requisites of sound budgeting system.
- What is material cost variance ?

SECTION – B

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

(4×5=20)

- What are the advantages of activity based costing ?
- From the following information, calculate the amount of profit to be transferred to Profit and Loss A/c in case of contract costing.
Notional profit Rs. 1,40,000
Value of work certified Rs. 7,00,000
Contract price Rs. 10,00,000
Contractor pays 90% of work certified.

P.T.O.



4. From the following information, calculate

a) Total kilometers and

b) Total passengers kilometers

No. of buses	:	4
Days operated in a month	:	30
Trips made by each bus	:	2
Distance of the route	:	100 km (one side)
Capacity of each bus	:	50 passengers

Average passengers travelling 75% of capacity.

5. Sumit Ltd. gives the following information, calculate BEP in values and in units.

Sales – 10,000 units at Rs. 40 p.u.

Variable cost – Rs. 20 p.u.

Fixed cost – Rs. 1,60,000.

6. From the following information, calculate the amount of manufacturing expenses to be paid during June, July and August.

Month	Manufacturing expenses
May	1,08,000
June	84,000
July	96,000
August	72,010

Delay in payment of manufacturing expenses is half month.

7. Calculate material mix variance from the following information.

Standard mix of materials for 300 kg of output

Material – A : 210 @ Rs. 20 per kg

Material – B : 240 @ Rs. 25 per kg

Actual mix of material for 300 kgs of output

Material – A : 195 @ Rs. 20 per kg

Material – B : 210 @ Rs. 28 per kg.



SECTION – C

Answer **any three** of the following questions, **each** carries **ten** marks. **(3×10=30)**

8. A firm builder kept in a contract ledger separate account for each contract. The following relates to a certain contract carried out during the year 2024.

Work certified by architect	21,45,000
Cash received from contractee	19,50,000
Materials sent to site	9,67,500
Labour	8,22,000
Plant installed on site	1,69,500
Cost of work not yet certified	51,000
Establishment charges	48,750
Value of plant on 31-12-2024	1,23,000
Wages outstanding	27,000
Direct expenditure	36,000
Materials in hand on 31-12-2024	21,000
Materials return to stores	6,000
Direct expenditure outstanding	3,000
Contract price	30,00,000

You are required to prepare contract account showing profit transferred to Profit and Loss A/c.

9. A product passes through two consecutive processes to become saleable product. The relevant figure for the month of February 2024 are as under.

Particulars	Process	
	'P' (Rs.)	'Q' (Rs.)
Materials introduced (10,000 kg)	80,000	–
Sundry materials	8,000	12,000
Wages	40,000	64,000
Manufacturing overheads	8,400	9,500
Actual yield (in kgs)	9,500	9,100
Normal loss (% on input)	3%	5%
Scrap value (per kg)	Rs. 2	Rs. 4

Prepare Process Account.



10. From the following information, find out

- P/V ratio
- BEP
- Sales required to cash a profit of Rs. 30,000
- Profit when sales are Rs. 2,50,000

Selling price per unit Rs. 10.

Year	Sales (Units)	Total cost (Rs.)
2023	15,000	1,30,000
2024	17,000	1,45,000

11. The sales of a company for the year 2024 at 80% of capacity is Rs. 6,00,000 and its expenses are given below :

Administrative costs :

Office salaries	90,000
General expenses	2% of sales
Depreciation	7,500
Rent and taxes	8,750

Selling costs :

Salaries	8% of sales
Travelling expenses	2 % of sales
Sales office expenses	1% of sales
General expenses	1% of sales

Distribution costs :

Salaries and wages	15,000
Rent	1 % of sales
Other expenses	4 % of sales

Draw up flexible budget to ascertain Total cost at 90% and 100% capacity.

12. From the following information, calculate

- Labour rate variance
- Labour efficiency variance
- Labour cost variance of two departments.

	Dep. 'A'	Dep. 'B'
Actual gross wages (Rs.)	10,000	9,000
Standard hours produced	8,200	5,800
Standard rate per hour	Rs. 1.00	Rs. 1.25
Actual hours worked	8,000	6,000



21BCOM4C12

IV Semester B.Com. Degree Examination, June 2025

COMMERCE

Business Regulatory Framework

Time : 2 Hours

Max. Marks : 60

Instruction : Attempt **all** Section according to **internal** choice.

SECTION – A/ವಿಭಾಗ - ಎ

Answer the following sub-questions, **each** sub-question carries **one** mark. (10×1=10)

1. a) What is contract ?

ಒಪ್ಪಂದ ಎಂದರೇನು ?

b) What is undue influence ?

ಅನುಚಿತ ಪ್ರಭಾವ ಎಂದರೇನು ?

c) Define 'Goods'.

'ಸರಕು' ವ್ಯಾಖ್ಯಾನಿಸಿ.

d) What are Warrantees ?

ಭರವಸೆಗಳು ಎಂದರೇನು ?

e) What is competition ?

ಸ್ಪರ್ಧೆ (ಪೈಪೋಟಿ) ಎಂದರೇನು ?

f) What do you mean by penalty ?

ದಂಡ ಎಂದರೇನು ?

g) What is the meaning of deficiency in services ?

ಸೇವೆಗಳಲ್ಲಿನ ನ್ಯೂನತೆ ಎಂದರೇನು ?

h) What is Grievance Reddresal Mechanism ?

ಕುಂದುಕೊರತೆ ನಿವಾರಣಾ ಯಂತ್ರಾಂಗ ಎಂದರೇನು ?

i) Define pollution.

ಮಾಲಿನ್ಯ ಎಂದರೇನು ? ವ್ಯಾಖ್ಯಾನಿಸಿ.

j) What is cyber law ?

ಸೈಬರ್ ಕಾನೂನು ಎಂದರೇನು ?

P.T.O.



SECTION – B/ವಿಭಾಗ - ಬಿ

Answer **any four** of the following, **each** question carries **five** marks.

(4×5=20)

2. Write the legal rules related to valid offer.
ಕ್ರಮಬದ್ಧವಾದ ಪ್ರಸ್ತಾವನೆ ನಿಯಮಗಳ ಕುರಿತು ಬರೆಯಿರಿ.
3. What is the difference between sale and agreement to sell ?
ಮಾರಾಟ ಮತ್ತು ಮಾರಾಟಕ್ಕಾಗಿ ಒಡಂಬಡಿಕೆಯಲ್ಲಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ಬರೆಯಿರಿ.
4. What are the main objectives of Competition Commission of India (CCI) ?
ಭಾರತೀಯ ಸ್ಪರ್ಧಾ (ಪೈಪೋಟಿ) ಆಯೋಗದ ಪ್ರಮುಖ ಉದ್ದೇಶಗಳನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
5. What are patents ? Briefly explain.
ಪೇಟೆಂಟ್ಸ್ (ಹಕ್ಕು ಪತ್ರ) ಎಂದರೇನು ? ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.
6. Write a note on FEMA.
FEMA ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
7. Cyber law is most useful today. Explain briefly.
ಸೈಬರ್ ಕಾನೂನು ತುಂಬಾ ಉಪಯುಕ್ತ ಕಾನೂನು. ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

SECTION – C/ವಿಭಾಗ - ಸಿ

Answer **any three** of the following, **each** question carries **ten** marks.

(3×10=30)

8. Explain the kinds of contract.
ಒಪ್ಪಂದದ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.
9. What are the valid elements of contract of sale according to the Sale of Goods Act – 1930 ?
ಸರಕು ಮಾರಾಟ ಕಾಯ್ದೆ - 1930ರ ಪ್ರಕಾರ ಮಾರಾಟ ಒಪ್ಪಂದದ ಪ್ರಮುಖ ಅಂಶಗಳು ಯಾವುವು ?
10. What are the main functions of Competition Commission of India ?
ಭಾರತೀಯ ಸ್ಪರ್ಧಾ ಆಯೋಗದ ಪ್ರಮುಖ ಕಾರ್ಯಗಳನ್ನು ಬರೆಯಿರಿ.
11. What are intellectual property rights ? Explain in detail.
ಬೌದ್ಧಿಕ ಆಸ್ತಿ ಹಕ್ಕುಗಳು ಎಂದರೇನು ? ವಿವರವಾಗಿ ಬರೆಯಿರಿ.
12. What is environmental protection ? Write the measures to control environmental pollution.
ಪರಿಸರ ಸಂರಕ್ಷಣೆ ಎಂದರೇನು ? ಪರಿಸರ ಮಾಲಿನ್ಯ ತಡೆಗಟ್ಟುವ ಕ್ರಮಗಳನ್ನು ಬರೆಯಿರಿ.



21BAOEEC

IV Semester B.A./B.Com./B.Sc./B.B.A./B.C.A. Degree
Examination, June 2025
ECONOMICS
Karnataka Economy (Open Elective)

Time : 2 Hours

Max. Marks : 60

Instruction : Answer *all* the questions.

ಸೂಚನೆ: ಎಲ್ಲಾ ವಿಭಾಗದ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

SECTION – A

ವಿಭಾಗ – ಅ

1. Answer the following sub-questions.

(10×1=10)

ಈ ಕೆಳಗಿನ ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

a) What is per capita income ?

ತಲಾದಾಯ ಎಂದರೇನು ?

b) What is human development index ?

ಮಾನವ ಅಭಿವೃದ್ಧಿ ಸೂಚ್ಯಂಕ ಎಂದರೇನು ?

c) What is regional imbalance ?

ಪ್ರಾದೇಶಿಕ ಅಸಮತೋಲನ ಎಂದರೇನು ?

d) What is cropping pattern ?

ಬೆಳೆ ಮಾದರಿ ಎಂದರೇನು ?

e) Expand KSRTC.

KSRTC ವಿಸ್ತರಿಸಿ.

f) What is industrial policy ?

ಕೈಗಾರಿಕಾ ಧೋರಣೆ ಎಂದರೇನು ?

P.T.O.



g) Expand MSME.

MSME ವಿಸ್ತರಿಸಿ.

h) What is poverty ?

ಬಡತನ ಎಂದರೇನು ?

i) What is budget ?

ಮುಂಗಡ ಪತ್ರ ಎಂದರೇನು ?

j) Write the meaning of rural development.

ಗ್ರಾಮೀಣ ಅಭಿವೃದ್ಧಿಯ ಅರ್ಥ ಬರೆಯಿರಿ.

SECTION – B

ವಿಭಾಗ – ಬ

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

(4×5=20)

ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

2. Discuss causes of regional disparities in Karnataka.

ಕರ್ನಾಟಕದಲ್ಲಿನ ಪ್ರಾದೇಶಿಕ ಅಸಮತೋಲನದ ಕಾರಣಗಳನ್ನು ಚರ್ಚಿಸಿ.

3. Explain causes of growth of population in Karnataka.

ಕರ್ನಾಟಕದಲ್ಲಿ ಜನಸಂಖ್ಯೆಯ ಬೆಳವಣಿಗೆಗೆ ಕಾರಣಗಳನ್ನು ವಿವರಿಸಿ.

4. Explain major irrigation projects in Karnataka.

ಕರ್ನಾಟಕದಲ್ಲಿನ ಪ್ರಮುಖ ನೀರಾವರಿ ಯೋಜನೆಗಳನ್ನು ವಿವರಿಸಿ.

5. Explain problems of agriculture in Karnataka.

ಕರ್ನಾಟಕದಲ್ಲಿನ ಕೃಷಿ ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿ.

6. Discuss the problems of small scale industries.

ಸಣ್ಣ ಕೈಗಾರಿಕೆಗಳ ಸಮಸ್ಯೆಗಳನ್ನು ಚರ್ಚಿಸಿ.

7. Explain importance of transport.

ಸಾರಿಗೆಯ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ.



SECTION – C

ವಿಭಾಗ – ಕ

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

(3×10=30)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

8. Explain main characteristics of Karnataka economy.

ಕರ್ನಾಟಕ ಅರ್ಥವ್ಯವಸ್ಥೆಯ ಪ್ರಮುಖ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

9. Explain recommendations of Dr. D. M. Nanjundappa Committee Report.

ಡಾ. ಡಿ. ಎಮ್. ನಂಜುಂಡಪ್ಪರವರ ಸಮಿತಿಯ ಶಿಫಾರಸ್ಸುಗಳನ್ನು ವಿವರಿಸಿ.

10. Explain poverty alleviation programmes in Karnataka.

ಕರ್ನಾಟಕದಲ್ಲಿನ ಬಡತನ ನಿರ್ಮೂಲನೆಯ ಯೋಜನೆಗಳನ್ನು ವಿವರಿಸಿ.

11. Explain problems of infrastructural service in Karnataka.

ಕರ್ನಾಟಕದಲ್ಲಿನ ಮೂಲಭೂತ ಸವಲತ್ತಿನ ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿ.

12. Explain different rural development programs in Karnataka.

ಕರ್ನಾಟಕದಲ್ಲಿ ಗ್ರಾಮೀಣ ಅಭಿವೃದ್ಧಿಯ ವಿವಿಧ ಕಾರ್ಯಕ್ರಮಗಳನ್ನು ವಿವರಿಸಿ.

[illegible]

Max. Marks : 30

ಅಭ್ಯರ್ಥಿಗಳಿಗೆ ಸೂಚನೆಗಳು

- P.T.O.**



1. Currency notes are issued by

- A) RBI
- B) NABARD
- C) Public Sector Banks
- D) Central Govt.

ಕರೆನ್ಸಿ ನೋಟುಗಳನ್ನು ಇವರು ವಿತರಿಸುತ್ತಾರೆ

- A) RBI
- B) NABARD
- C) ಸಾರ್ವಜನಿಕ ವಲಯದ ಬ್ಯಾಂಕುಗಳು
- D) ಕೇಂದ್ರ ಸರ್ಕಾರ

2. Bank does not provide loan for

- A) Education
- B) Gambling
- C) Car
- D) House construction

ಈ ಕಾರಣಗಳಿಗೆ ಬ್ಯಾಂಕ್ ಸಾಲವನ್ನು ನೀಡುವುದಿಲ್ಲ

- A) ಶಿಕ್ಷಣ
- B) ಜೂಜಾಟ
- C) ಕಾರು
- D) ಮನೆ ನಿರ್ಮಾಣ

3. Bonds are _____ instruments.

- A) Cash
- B) Kind
- C) Debt
- D) Share

ಬಾಂಡ್‌ಗಳು _____ ಉತ್ಪನ್ನಗಳಾಗಿವೆ.

- A) ಹಣ
- B) ವಸ್ತು
- C) ಸಾಲ
- D) ಷೇರು

4. Expand NPS.

- A) New Pension Scheme
- B) Natural Pension Scheme
- C) Net Pension Scheme
- D) National Pension Scheme

ಎನ್‌ಪಿಎಸ್ ಅನ್ನು ವಿಸ್ತರಿಸಿರಿ.

- A) ನ್ಯೂ ಪೆನ್ಷನ್ ಸ್ಕೀಂ
- B) ನ್ಯಾಚುರಲ್ ಪೆನ್ಷನ್ ಸ್ಕೀಂ
- C) ನೆಟ್ ಪೆನ್ಷನ್ ಸ್ಕೀಂ
- D) ನ್ಯಾಷನಲ್ ಪೆನ್ಷನ್ ಸ್ಕೀಂ

5. Expand ETF.

- A) External Trade Factor
- B) Exchange Trade Funds
- C) Exchange Trade Factor
- D) None of the above

ಇಟಿಎಫ್ ಅನ್ನು ವಿಸ್ತರಿಸಿರಿ.

- A) ಎಕ್ಸ್‌ಟರ್ನಲ್ ಟ್ರೇಡ್ ಫ್ಯಾಕ್ಟರ್
- B) ಎಕ್ಸ್‌ಚೇಂಜ್ ಟ್ರೇಡ್ ಫಂಡ್ಸ್
- C) ಎಕ್ಸ್‌ಚೇಂಜ್ ಟ್ರೇಡ್ ಫ್ಯಾಕ್ಟರ್
- D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

6. In fundamental analysis, EIC stands for

- A) Equity, Investment, Capital
- B) Economy, Industry, Company
- C) Entrepreneur, Institution, Corporation
- D) None of the above

ಮೂಲಭೂತ ವಿಶ್ಲೇಷಣೆಯಲ್ಲಿ ಇಐಸಿ ಎಂದರೆ

- A) ಈಕ್ವಿಟಿ, ಇನ್‌ವೆಸ್ಟ್‌ಮೆಂಟ್, ಕ್ಯಾಪಿಟಲ್
- B) ಇಕೋನಮಿ, ಇಂಡಸ್ಟ್ರಿ, ಕಂಪನಿ
- C) ಎಂಟ್ರೆಪ್ರೆನಿಯರ್, ಇನ್‌ಸ್ಟಿಟ್ಯೂಶನ್, ಕಾರ್ಪೊರೇಶನ್
- D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ



7. Income tax comes under which type of tax in India ?

- A) Direct tax
- B) Indirect tax
- C) Provisional tax
- D) None of the above

ಆದಾಯ ತೆರಿಗೆಯು ಭಾರತದಲ್ಲಿ ಯಾವ ರೀತಿಯ ತೆರಿಗೆಯ ಅಡಿಯಲ್ಲಿ ಬರುತ್ತದೆ ?

- A) ನೇರ ತೆರಿಗೆ
- B) ಪರೋಕ್ಷ ತೆರಿಗೆ
- C) ತಾತ್ಕಾಲಿಕ ತೆರಿಗೆ
- D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

8. Expand UPI

- A) Unified Processing Invention
- B) Unified Payments Interface
- C) Ultra Payment Interface
- D) Use Payments Instantly

ಯುಪಿಐ ಅನ್ನು ವಿಸ್ತರಿಸಿರಿ.

- A) ಯುನಿಫೈಡ್ ಪ್ರೊಸೆಸಿಂಗ್ ಇನ್ವೆನ್ಷನ್
- B) ಯುನಿಫೈಡ್ ಪೇಮೆಂಟ್ಸ್ ಇಂಟರ್ಫೇಸ್
- C) ಅಲ್ಟ್ರಾ ಪೇಮೆಂಟ್ಸ್ ಇಂಟರ್ಫೇಸ್
- D) ಯೂಸ್ ಪೇಮೆಂಟ್ಸ್ ಇನ್‌ಸ್ಟಾಂಟ್ಲಿ

9. Systematic risk is measured by its

- A) Risk premium
- B) Tracking error
- C) Alpha
- D) Beta

ವ್ಯವಸ್ಥಿತ ಅಪಾಯವನ್ನು _____ ಮೂಲಕ ಅಳೆಯುತ್ತಾರೆ.

- A) ರಿಸ್ಕ್ ಪ್ರೀಮಿಯಂ
- B) ಟ್ರ್ಯಾಕಿಂಗ್ ಎರರ್
- C) ಆಲ್ಫಾ
- D) ಬೀಟಾ

10. Employment laws, copyright laws, labour laws etc. are

- A) Demographic factors
- B) Economic factors
- C) Natural factors
- D) Political and legal factors

ಉದ್ಯೋಗ ಕಾನೂನುಗಳು, ಕಾಪಿರೈಟ್ ಕಾನೂನುಗಳು, ಕಾರ್ಮಿಕ ಕಾನೂನುಗಳು ಇತ್ಯಾದಿ

- A) ಜನಸಂಖ್ಯಾ ಅಂಶಗಳು
- B) ಆರ್ಥಿಕ ಅಂಶಗಳು
- C) ನೈಸರ್ಗಿಕ ಅಂಶಗಳು
- D) ರಾಜಕೀಯ ಮತ್ತು ಕಾನೂನು ಅಂಶಗಳು

11. Revenue expenses are

- A) Regular and recurring
- B) Irregular and non-recurring
- C) Both (A) and (B)
- D) None of the above

ಆದಾಯದ ವೆಚ್ಚಗಳು

- A) ನಿಯಮಿತ ಮತ್ತು ಮರುಕಳಿಸುವ
- B) ಅನಿಯಮಿತ ಮತ್ತು ಪುನರಾವರ್ತಿತವಲ್ಲದ
- C) (A) ಮತ್ತು (B) ಎರಡೂ
- D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ



12. Primary function of banks

- A) Acceptance of deposits
- B) Giving advances/loans
- C) Both (A) and (B)
- D) None of the above

ಬ್ಯಾಂಕಿನ ಪ್ರಾಥಮಿಕ ಕಾರ್ಯಗಳು

- A) ಠೇವಣಿಯನ್ನು ಸ್ವೀಕರಿಸುವುದು
- B) ಸಾಲ ಕೊಡುವುದು
- C) (A) ಮತ್ತು (B) ಎರಡೂ
- D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

13. Who is eligible for APY ?

- A) Indian citizen in the age group of 18-40 years with a valid bank account

- B) All citizens of India
- C) Who are 60 years old
- D) None of the above

ಎಪಿವೈಗೆ ಯಾರು ಅರ್ಹರು ?

- A) 18 - 40 ವರ್ಷ ವಯಸ್ಸಿನ, ಮಾನ್ಯ ಬ್ಯಾಂಕ್ ಖಾತೆ ಹೊಂದಿದ ಎಲ್ಲಾ ಭಾರತೀಯ ಪ್ರಜೆಗಳು
- B) ಎಲ್ಲಾ ಭಾರತೀಯ ಪ್ರಜೆಗಳು
- C) 60 ವರ್ಷದ ವಯಸ್ಸಿನವರು
- D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

14. When you invest in equity shares on stock exchange which of these markets are you dealing with ?

- A) Primary market
- B) Secondary market
- C) Tertiary market
- D) Commodity market

ನೀವು ಷೇರು ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ ಈಕ್ವಿಟಿ ಷೇರುಗಳಲ್ಲಿ ಹೂಡಿಕೆ ಮಾಡಿದಾಗ ಯಾವ ಮಾರುಕಟ್ಟೆಯೊಂದಿಗೆ ವ್ಯವಹರಿಸುತ್ತೀರಿ ?

- A) ಪ್ರಾಥಮಿಕ ಮಾರುಕಟ್ಟೆ
- B) ದ್ವಿತೀಯ ಮಾರುಕಟ್ಟೆ
- C) ತೃತೀಯ ಮಾರುಕಟ್ಟೆ
- D) ಸರಕು ಮಾರುಕಟ್ಟೆ

15. Which of these are money market instruments ?

- A) Certificate of deposits
- B) T - Bill
- C) Commercial papers
- D) All of the above

ಇವುಗಳಲ್ಲಿ ಹಣದ ಮಾರುಕಟ್ಟೆ ಇನ್ಸ್ಟ್ರೂಮೆಂಟ್‌ಗಳು ಯಾವುವು ?

- A) ಠೇವಣಿ ಪ್ರಮಾಣಪತ್ರ
- B) ಟಿ-ಬಿಲ್
- C) ಕಮರ್ಷಿಯಲ್ ಪೇಪರ್ಸ್
- D) ಮೇಲಿನ ಎಲ್ಲವೂ



16. Equation of savings

- A) Savings = Income – Expenditure
- B) Savings = Income + Expenditure
- C) Savings = Income
- D) Savings = Profit + Loss

ಉಳಿತಾಯದ ಸಮೀಕರಣ

- A) ಉಳಿತಾಯ = ಆದಾಯ – ವೆಚ್ಚ
- B) ಉಳಿತಾಯ = ಆದಾಯ + ವೆಚ್ಚ
- C) ಉಳಿತಾಯ = ಆದಾಯ
- D) ಉಳಿತಾಯ = ಲಾಭ + ನಷ್ಟ

17. ATM password not to be shared with

- A) Spouse
- B) Son
- C) Daughter
- D) All of the above

ATM ಪಾಸ್‌ವರ್ಡ್ ಅನ್ನು ಇವರೊಂದಿಗೆ ಹಂಚಿಕೊಳ್ಳಬಾರದು

- A) ಸಂಗಾತಿ
- B) ಮಗ
- C) ಮಗಳು
- D) ಮೇಲಿನ ಎಲ್ಲರೂ

18. Banking Industry in India governed by

- A) IRDI
- B) SEBI
- C) RBI
- D) IBRD

ಭಾರತದಲ್ಲಿ ಬ್ಯಾಂಕಿಂಗ್ ಉದ್ಯಮವನ್ನು ಇವರು ನಿಯಂತ್ರಿಸುತ್ತಾರೆ

- A) IRDI
- B) SEBI
- C) RBI
- D) IBRD

19. Full form of PAN

- A) Personal Account Number
- B) Private Account Number
- C) Permanent Account Number
- D) None of the above

ಪಿಎಎನ್‌ನ ವಿಸ್ತೃತ ರೂಪ

- A) ಪರ್ಸನಲ್ ಅಕೌಂಟ್ ನಂಬರ್
- B) ಪ್ರೈವೇಟ್ ಅಕೌಂಟ್ ನಂಬರ್
- C) ಪರ್ಮನೆಂಟ್ ಅಕೌಂಟ್ ನಂಬರ್
- D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

20. If you invest ₹ 25,000 at an interest rate of 8% p.a. compounded annually, how many years it will take it to double ?

- A) 5 years
- B) 6 years
- C) 9 years
- D) 15 years

ನೀವು ₹ 25,000 ಮೊತ್ತವನ್ನು ವರ್ಷಕ್ಕೆ 8% ಚಕ್ರಬಡ್ಡಿ ದರದಲ್ಲಿ ಹೂಡಿಕೆ ಮಾಡಿದರೆ ಎಷ್ಟು ವರ್ಷಗಳಲ್ಲಿ ದ್ವಿಗುಣಗೊಳ್ಳುತ್ತದೆ ?

- A) 5 ವರ್ಷಗಳು
- B) 6 ವರ್ಷಗಳು
- C) 9 ವರ್ಷಗಳು
- D) 15 ವರ್ಷಗಳು



21. Which scheme was launched with an aim to encourage the parents to secure the future of their daughters ?
- A) Sukanya Samruddhi Yojana
 - B) Pradhan Mantri Jeevan Jyothi Bima Yojana
 - C) Pradhan Mantri Jan Dhan Yojana
 - D) None of the above

ತಮ್ಮ ಹೆಣ್ಣು ಮಕ್ಕಳ ಭವಿಷ್ಯವನ್ನು ಸುರಕ್ಷಿತವಾಗಿರಿಸಲು ಪೋಷಕರನ್ನು ಪ್ರೋತ್ಸಾಹಿಸುವ ಉದ್ದೇಶದಿಂದ ಯಾವ ಯೋಜನೆಯನ್ನು ಪ್ರಾರಂಭಿಸಲಾಗಿದೆ ?

- A) ಸುಕನ್ಯಾ ಸಮೃದ್ಧಿ ಯೋಜನೆ
- B) ಪ್ರಧಾನಮಂತ್ರಿ ಜೀವನ್ ಜ್ಯೋತಿ ಬೀಮಾ ಯೋಜನೆ
- C) ಪ್ರಧಾನಮಂತ್ರಿ ಜನ್ ಧನ್ ಯೋಜನೆ
- D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

22. In Investments ELSS stands for
- A) Equity Linked Savings Scheme
 - B) Equity Liquid Savings Scheme
 - C) Exceptional Liquid and Safe Scheme
 - D) Enterprise Linked Savings Scheme

ಹೂಡಿಕೆಗಳಲ್ಲಿ ಇಎಲ್‌ಎಸ್‌ಎಸ್ ಎಂದರೆ

- A) ಈಕ್ವಿಟಿ ಲಿಂಕ್ಡ್ ಸೇವಿಂಗ್ಸ್ ಸ್ಕೀಂ
- B) ಈಕ್ವಿಟಿ ಲಿಕ್ವಿಡ್ ಸೇವಿಂಗ್ಸ್ ಸ್ಕೀಂ
- C) ಎಕ್ಸೆಪ್ಷನಲ್ ಲಿಕ್ವಿಡ್ ಆಂಡ್ ಸೇಫ್ ಸ್ಕೀಂ
- D) ಎಂಟರ್‌ಪ್ರೈಸ್ ಲಿಂಕ್ಡ್ ಸೇವಿಂಗ್ಸ್ ಸ್ಕೀಂ

23. In stock market what does "Bears" indicate ?

- A) The overall impact for rise in prices of stock
- B) The overall impact for fall in prices of stock
- C) The overall impact for constant in prices of stock
- D) The overall impact for change in prices of stock

ಷೇರು ಮಾರುಕಟ್ಟೆಯಲ್ಲಿ "ಕರಡಿಗಳು" ಏನನ್ನು ಸೂಚಿಸುತ್ತದೆ ?

- A) ಷೇರುಗಳ ಬೆಲೆ ಏರಿಕೆಗೆ ಒಟ್ಟಾರೆ ಪರಿಣಾಮ
- B) ಷೇರುಗಳ ಬೆಲೆ ಕುಸಿತದ ಒಟ್ಟಾರೆ ಪರಿಣಾಮ
- C) ಷೇರುಗಳ ಬೆಲೆ ಸ್ಥಿರತೆಯ ಒಟ್ಟಾರೆ ಪರಿಣಾಮ
- D) ಷೇರುಗಳ ಬೆಲೆ ಬದಲಾವಣೆಯ ಒಟ್ಟಾರೆ ಪರಿಣಾಮ

24. Capital expenditure means

- A) Expenditure that does not create any asset
- B) Expenditure that creates asset
- C) Recurring expense
- D) Short term expense

ಬಂಡವಾಳ ವೆಚ್ಚ ಎಂದರೆ

- A) ಯಾವುದೇ ಆಸ್ತಿಯನ್ನು ಸೃಷ್ಟಿಸದ ಖರ್ಚು
- B) ಆಸ್ತಿಯನ್ನು ಸೃಷ್ಟಿಸುವ ಖರ್ಚು
- C) ಮರುಕಳಿಸುವ ವೆಚ್ಚ
- D) ಅಲ್ಪಾವಧಿಯ ಖರ್ಚು



25. Which of these are scheduled commercial banks ?

- A) Canara Bank
- B) Standard Chartered Bank
- C) Axis Bank
- D) All of the above

ಇವುಗಳಲ್ಲಿ ಯಾವುವು ಶೆಡ್ಯೂಲ್ಡ್ ಕಮರ್ಷಿಯಲ್ ಬ್ಯಾಂಕುಗಳಾಗಿವೆ ?

- A) ಕೆನರಾ ಬ್ಯಾಂಕ್
- B) ಸ್ಟಾಂಡರ್ಡ್ ಚಾರ್ಟರ್ಡ್ ಬ್ಯಾಂಕ್
- C) ಆಕ್ಸಿಸ್ ಬ್ಯಾಂಕ್
- D) ಮೇಲಿನ ಎಲ್ಲವೂ

26. In which year RBI Act enacted ?

- A) 1934
- B) 1947
- C) 1950
- D) 1881

RBI ಕಾಯ್ದೆಯನ್ನು ಯಾವ ವರ್ಷದಲ್ಲಿ ಜಾರಿಗೊಳಿಸಲಾಯಿತು ?

- A) 1934
- B) 1947
- C) 1950
- D) 1881

27. Expand GDP.

- A) Gross Domestic Product
- B) Gross Domestic Price
- C) Gross Development Product
- D) None of the above

ಜಿಡಿಪಿ ಅನ್ನು ವಿಸ್ತರಿಸಿರಿ.

- A) ಗ್ರಾಸ್ ಡೊಮೆಸ್ಟಿಕ್ ಪ್ರೊಡಕ್ಟ್
- B) ಗ್ರಾಸ್ ಡೊಮೆಸ್ಟಿಕ್ ಪ್ರೈಸ್
- C) ಗ್ರಾಸ್ ಡೆವಲಪ್‌ಮೆಂಟ್ ಪ್ರೊಡಕ್ಟ್
- D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

28. Net exports means

- A) Exports + Imports
- B) Exports only
- C) Exports – Imports
- D) Imports only

ನಿವ್ವಳ ರಫ್ತು ಎಂದರೆ

- A) ರಫ್ತು + ಆಮದು
- B) ರಫ್ತು ಮಾತ್ರ
- C) ರಫ್ತು – ಆಮದು
- D) ಆಮದು ಮಾತ್ರ

29. KYC means

- A) Know Your Customer
- B) Know Your Character
- C) Know Your Competitors
- D) None of the above

ಕೆವೈಸಿ ಎಂದರೆ

- A) ನಿಮ್ಮ ಗ್ರಾಹಕರನ್ನು ತಿಳಿಯಿರಿ
- B) ನಿಮ್ಮ ನಡತೆಯನ್ನು ತಿಳಿಯಿರಿ
- C) ನಿಮ್ಮ ಪ್ರತಿಸ್ಪರ್ಧಿಗಳನ್ನು ತಿಳಿಯಿರಿ
- D) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

30. Sovereign Gold Bond Scheme was introduced by the government in the year

- A) 2005
- B) 2010
- C) 2015
- D) 2020

ಸರ್ಕಾರವು ಸೋವರಿನ್ ಗೋಲ್ಡ್ ಬಾಂಡ್ ಸ್ಕೀಂ ಪರಿಚಯಿಸಿದ ವರ್ಷ

- A) 2005
- B) 2010
- C) 2015
- D) 2020