

Third Semester B.Com. Degree Examination
February / March 2023
(NEP Scheme)
FINANCIAL EDUCATION AND INVESTMENT AWARENESS

Time : 1 Hours

Max. Marks: 30

Answer any THREE questions, it carries TEN marks each.

ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ತಲಾ ಹತ್ತು ಅಂಕಗಳು.

1. Define Banking. Explain the functions of Banking.

ಬ್ಯಾಂಕಿಂಗ್ ಅನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಬ್ಯಾಂಕಿಂಗ್ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.

(10 Marks)

OR / ಅಥವಾ

2. What is Digital Payment System? Explain the types of Digital Payment System.

ಡಿಜಿಟಲ್ ಪಾವತಿ ವ್ಯವಸ್ಥೆ ಎಂದರೇನು? ಡಿಜಿಟಲ್ ಪಾವತಿ ವ್ಯವಸ್ಥೆಯ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.

(10 Marks)

3. What is Investment? Explain the Investment objectives.

ಹೂಡಿಕೆ ಎಂದರೇನು? ಹೂಡಿಕೆಯ ಉದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.

(10 Marks)

OR / ಅಥವಾ

4. What is Risk? Explain the factors influencing the investor's risk.

ಅಪಾಯ ಎಂದರೇನು? ಹೂಡಿಕೆದಾರರ ಅಪಾಯದ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

(10 Marks)

5. What is Mutual Fund? Explain the merits and demerits of Mutual Funds.

ಪಾರಸ್ಪರಿಕ ನಿಧಿ ಎಂದರೇನು? ಪಾರಸ್ಪರಿಕ ನಿಧಿಯ ಅನುಕೂಲತೆ ಮತ್ತು ಅನಾನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿ.

(10 Marks)

OR / ಅಥವಾ

6. What is Financial Planning? Explain the steps involved in Financial Planning.

ಹಣಕಾಸಿನ ಯೋಜನೆ ಎಂದರೇನು? ಹಣಕಾಸಿನ ಯೋಜನೆಯಲ್ಲಿ ಒಳಗೊಂಡಿರುವ ಹಂತಗಳನ್ನು ವಿವರಿಸಿ.

(10 Marks)

Third Semester B.B.A. Degree Examination
February/March 2023
(NEP Scheme)
ORGANIZATIONAL BEHAVIOUR

Time : 2 Hours

Max. Marks : 60

Answer any of the following for 12 marks each.

1. a) Write the meaning of organizational behaviour? 02
- b) Explain the personal factors influencing individual behaviour. 04
- c) Describe the determinants of personality of an individual. 06

OR

- d) What is Perception? Explain factors influencing perception ? Give example for Perceptual errors. 12
2. a) What are Groups? 02
- b) Explain different types of groups. 04
- c) Explain the various stages in group development. 06

OR

- d) Elaborate the different sources of conflicts ? Explain various ways of resolving Conflicts among individuals. 12
3. a) What is Change? 02
- b) Explain the importance of planned change. 04
- c) Which are the factors that influence change? Give example. 06

OR

- d) Why employees or human being resist to (causes) change ? Explain ways to overcome resistance to change? 12
4. a) What is Organisation Development? 02
- b) Write a note on entering & contracting. 04
- c) Explain the techniques of OD. 06

OR

- d) What are OD objectives? Explain the process of OD with steps. 12
5. a) What is OD Interventions. 02
- b) Explain the requisites for successful intervention. 04
- c) Design a OD Intervention Strategy for a organisation. 06

OR

- d) Explain various OD Interventions with suitable example. 12

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III Semester B.B.A. Degree Examination, February/March 2023

(NEP Scheme - 2021-22 Syllabus)

HINDI LANGUAGE

Paper III - Poetry, Grammar and Translation

(काव्य कुसुमाकर, व्यावहारिक पत्र, अनुवाद)

Time : 2 Hours

Max. Marks : 60

I. एक शब्द या एक वाक्य में उत्तर लिखिए। (सभी प्रश्न अनिवार्य हैं)

(10 × 1 = 10)

1. सूरदास किनके भक्त थे?
2. समुद्र पर राम क्या व्यक्त करते हैं?
3. वे मुझसे कहकर जाते कविता को किसने लिखा है?
4. आँसू कविता में करुण कहानी किसकी है?
5. भारत माता कहाँ बसती है?
6. 'घीर का कैसा वसंत' कविता किसने लिखा है?
7. कवि क्या बनकर आया है?
8. भीष्म क्या दे रहे हैं?
9. देश कैसा है?
10. सिद्धी हेतु स्वामी कैसे जाते हैं?

II. किन्हीं तीन अवतरणों की सप्रसंग व्याख्या कीजिए।

(3 × 4 = 12)

1. रहिमन वे नर मरि चुके, जे कहूँ माँगन जाहिं।
उनते पाहिले वे मुरा जिन मुख निकसत नाहिं।
2. मुझको बहुत उन्होंने माना
फिर भी क्या पूरा पहचाना?
मैंने मुख्य उसी को माना।
जो वे मन में लाते।

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3. रो रो कर सिराक सिराक कर
कहता मैं करुण कहानी
तुम सुमन नोचते सुनते
करते जानी अनजानी।

4. भारत माता
ग्राम वासिनी।
खेतों में फैला है श्यामल
धूल भरा मैला सा आँचल।

5. मिट्टी का यह भार सँभालो
बन कर्मठ सन्यासी
पा सकता कुछ नहीं मनुज
बन केवल व्योम प्रवासी।

III. किन्हीं दो कविताओं का सारांश लिखिए।

(2 × 7 = 14)

1. भारत माता
2. भीष्म संदेश
3. सखि वे मुझसे कहकर जाते
4. वीरों का कैसा हो वसंत

IV. किसी एक विषय पर टिप्पणी लिखिए।

(1 × 5 = 5)

1. सूरदास
2. हरा भरा है देश
3. मधुशाला



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V. किन्हीं दो पत्रों का परिभाषा सहित प्रारूप लिखिए।

(2 × 7 = 14)

1. शिकायती पत्र
2. पूछताछ संबंधी पत्र
3. बीमा संबंधी पत्र
4. एजन्सी संबंधी पत्र

VI. कन्नड़ में अनुवाद कीजिए।

(1 × 5 = 5)

पेड-पौधे जानवर हमारे मित्र हैं। सभी जीव साँस लेते हैं। इसलिए पर्यावरण की रक्षा हमारा कर्तव्य है। इसलिए पेड लगाना एक पुण्य का कार्य माना जाता है। पीपल, आम जामुन सभी प्रकार के पेड लगाने से हमें फलों के साथ पर्यावरण भी सुरक्षित रहता है।

Third Semester B.B.A. Degree Examination
February/March 2023
(NEP)

STATISTICS FOR BUSINESS DECISIONS (PRACTICAL)

Time : 2 Hours

Max. Marks : 60

Answer the following question (one full question from each).

1. Answer the following questions.

12 Marks

- a) Define Statistics. (02)
- b) Write the functions of statistics. (04)
- c) The data given below relate to the Height and Weight of 20 persons. Construct a Bi-Variate frequency table with class interval for height as 115-125, 125-135,..... and weight as 62-64, 64-66. (06)

Sl No.	1	2	3	4	5	6	7	8	9	10
Height (Cm)	170	135	136	137	148	121	117	128	143	129
Weight (Kg)	70	65	65	64	69	63	65	70	71	62

Sl. No.	11	12	13	14	15	16	17	18	19	20
Height (Cm)	163	139	122	134	140	132	120	148	129	152
Weight (Kg)	70	67	63	68	67	69	65	68	67	67

OR

- d) Represent the following data by a percentage sub-divided bar diagram. (12)

Items of Expenditure	Family A (Expenditure in Rs.)	Family B (Expenditure in Rs.)
Food	2580	3350
Clothing	880	1250
House Rent	2200	3100
Education	360	1550
Fuel	280	450
Others	1800	2000

2. Answer the following questions.

(12 Marks)

- a) Define Arithmetic Mean.

(02)

- b) Calculate the mean for the following data of Height (in inches) of a set of students by suitable method. (04)

Height (inches): 61, 62, 63, 61, 63, 64, 64, 60, 65, 63, 64, 65, 66, 64

- c) Calculate the Standard Deviation for the following frequency distribution of heights of 30 persons by suitable method. (06)

Height	155-160	160-165	165-170	170-175	175-180	180-185	185-190
No. of Persons	1	6	6	6	6	3	2

OR

- d) Calculate the Karl Pearson's coefficient of skewness from the following: (12)

Marks above	0	10	20	30	40	50	60	70	80
No. of students	150	140	100	80	80	70	30	14	0

3. Answer the following questions. (12 Marks)

- a) What is regression analysis? (02)

- b) Write the significance of correlation analysis. (04)

- c) Calculate coefficient of correlation from the following data using suitable method. (06)

X	100	200	300	400	500	600	700
Y	30	50	60	80	100	110	130

OR

- d) Obtain the regression equation of Y on X and X on Y and the value of r from the following data of marks in Mathematics and Statistics. (12)

Marks in Statistics	Marks in Mathematics				
	5-15	15-25	25-35	35-45	Total
0-10	1	1	-	-	2
10-20	3	6	5	1	15
20-30	1	8	9	2	20
30-40	-	3	9	3	15
40-50	-	-	4	4	8
Total	5	18	27	10	60

4. Answer the following questions. (12 Marks)

- a) Name the uses of time series analysis. (02)

- b) If $\sum y = 666$, $n = 8$ find a and if $b = 0.095$ and $\sum xy = 16$ find $\sum x^2$ (04)

- c) Determine the equation of a straight line which best fits the following data. (06)

Year	1994	1995	1996	1997	1998
Sales ('000)	35	56	79	80	40

Use the method of least squares and estimate the number of salesman in 2005.

OR

- d) The following are the annual profits in thousands of rupees in certain business: (12)

Year	2001	2002	2003	2004	2005	2006	2007
Profit in Rs.	60	72	75	65	80	85	95

- (i) Fit a straight line trend by the method of least squares.
(ii) Plot the above figures on a graph and draw the trend line.
(iii) Also make an estimate of the profits for the year 2010.

5. Answer the following questions. (12 Marks)

- a) Define Price Index Number. (02)
b) Compute the simple aggregate price index for 2001 and 2002 over 2000 as bas from the given data. (04)

Price per quintal in Rs.

Commodities	Prices		
	2000	2001	2002
A	13	14	15.4
B	2	2.5	3.2
C	7	8	6.7

- c) Calculate quantity index number of 2002 with 2001 as base year using fisher's method. (06)

Commodities	Quantity		Value (Rs.)	
	2001	2002	2001	2002
A	100	150	500	900
B	80	100	320	500
C	60	72	150	360
D	30	33	360	297

d) From the given information, construct the consumer price index number of 2010 by

(i) aggregate expenditure method (ii) family budget method.

(12)

Commodities	Quantities (Q_0)	Price in 2005 (P_0)	Price in 2010 (P_1)
A	2	75	125
B	25	12	16
C	10	12	16
D	5	10	15
E	25	4.5	5
F	40	10	12
G	1	25	40

**36220****III Semester B.B.A. Degree Examination, July/August 2023****(NEP Scheme - 2021-22)****Statistics for Business Decision**

Time : 2 Hours

Max. Marks : 60

1. Answer the following questions.

- (a) Define Statistics. (2)
- (b) Explain the characteristics of statistics in brief. (4)
- (c) In a sample study about smoking habits in two towns; the following data were observed. (6)

Town A	50% persons were male
	30% were smokers
	18% were male smokers
Town B	45% persons were male
	25% were smokers
	16% were male smokers

Tabulate the above observations and give a suitable title.

Or

- (d) Prepare sub-divided bar diagram from the data given below: (12)

Items of expenses	Food	Cloth	Education	Rent	Others
Family A	1,250	1,000	1,500	750	500
Family B	1,200	850	1,700	850	600

2. Answer the following questions.

- (a) Give the meaning of median. (2)
- (b) Write the essentials of good average. (4)
- (c) Find out the standard deviation for the following data: (6)

Production in tons	5	10	12	15	20	25	30
No. of factories	4	6	10	7	3	4	2

Or

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- (d) Calculate the values of mean, median and mode from the following data: (12)

Class	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	4	6	10	7	3	2

3. Answer the following questions.

- (a) What is regression analysis? (2)
(b) From the following data obtain the regression equations 'X' on 'Y'. (4)

Statistics	X	Y
Arithmetic mean	80	60
Standard deviation	18	16

Correlation co-efficient is 0.67.

- (c) Discuss the different types of correlations in brief. (6)

Or

- (d) Calculate Karl Pearson's co-efficient of correlation and its probable value from the following data: (12)

Price	3	6	9	12	15	18	21
Supply	25	19	14	11	10	12	7

4. Answer the following questions.

- (a) Define time series. (2)
(b) Write any two importance of time series. (4)
(c) Explain the components of time series. (6)

Or

- (d) The sale of bicycle manufactured by a company for the last eight years is given below, fit a straight line trend by the method of least square: (12)

Year	2010	2011	2012	2013	2014	2015	2016	2017
Production in '000	12	13	13	16	19	23	21	23

5. Answer the following questions.

- (a) State the meaning of index number. (2)
(b) What are the uses of index numbers? (4)



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- (c) Construct the cost of living index number under family budget method from the data given below. (6)

Items	Base Year Price	Current Year Price	Weights
Rice	12	8	38
Wheat	16	15	22
Edible oil	27	30	29
Fuel	59	64	9
Hours rent	21	29	2

Or

- (d) From the data given below: (12)

- (i) Construct Fisher Ideal Index Number.
(ii) Verify how it satisfies time reversal and factor reversal test.

Items	2020		2021	
	Price	Quantity	Price	Quantity
Rice	4	20	6	20
Wheat	3	15	5	10
Edible Oil	2	25	3	15
Fuel	5	10	4	40



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**III Semester B.A./B.Sc./B.Com./B.B.M./B.C.A. Degree
Examinations, February/March 2023
(Semester Scheme - NEP - 2022-23 Syllabus)**

COMPUTER SCIENCE

Open Elective - Electronic Commerce

Time : 2 Hours

Max. Marks : 60

PART - A/ಭಾಗ - ಎ

Answer any five of the following :

(5 × 2 = 10)

ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿ :

1. What is E-Commerce?
ಇ-ಕಾಮರ್ಸ್ ಎಂದರೇನು?
2. What is HTML?
HTML ಎಂದರೇನು?
3. Write Table properties tags.
ಟೇಬಲ್ ಗುಣಲಕ್ಷಣಗಳ ಟ್ಯಾಗ್‌ಗಳನ್ನು ಬರೆಯಿರಿ.
4. What is browser?
ಬ್ರೌಸರ್ ಎಂದರೇನು?
5. What is E-marketing?
ಇ-ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು?
6. What is social marketing?
ಸಾಮಾಜಿಕ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು?

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7. Expand :

ವಿಸ್ತರಿಸಿ :

(a) WWW (b) .com

8. Write a structure of HTML program.

HTML ಪ್ರೋಗ್ರಾಂನ ರಚನೆಯನ್ನು ಬರೆಯಿರಿ.

PART - B/ಭಾಗ - ಬಿ

Answer any five of the following :

(5 × 4 = 20)

ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿ :

9. Explain the mobile marketing.

ಮೊಬೈಲ್ ಮಾರ್ಕೆಟಿಂಗ್‌ಅನ್ನು ವಿವರಿಸಿ.

10. What are the security threats of E-Commerce?

ಇ-ಕಾಮರ್ಸ್‌ನ ಭದ್ರತಾ ಬೆದರಿಕೆಗಳು ಯಾವುವು?

11. Write a short note on encryption.

ಗೂಢಲಿಪೀಕರಣದ ಕುರಿತು ಚಿಕ್ಕ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

12. What are public laws of payment system?

ಪಾವತಿ ವ್ಯವಸ್ಥೆಯ ಸಾರ್ವಜನಿಕ ಕಾನೂನುಗಳು ಯಾವುವು?

13. Write a short note on Digital Commerce.

ಡಿಜಿಟಲ್ ಕಾಮರ್ಸ್ ಕುರಿತು ಕಿರು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

14. Explain communication channels of E-Commerce.

ಇ-ಕಾಮರ್ಸ್‌ನ ಸಂವಹನ ಮಾರ್ಗಗಳನ್ನು ವಿವರಿಸಿ.

15. What is location based marketing?

ಸ್ಥಳ ಆಧಾರಿತ ಮಾರ್ಕೆಟಿಂಗ್ ಎಂದರೇನು?

16. What are the difference between convention commerce and E-Commerce?

ಕನ್ವೆನ್ಷನ್ ಕಾಮರ್ಸ್ ಮತ್ತು ಇ-ಕಾಮರ್ಸ್ ನಡುವಿನ ವ್ಯತ್ಯಾಸವೇನು?



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PART - C/ಭಾಗ - ಸಿ

Answer any three of the following :

(3 × 10 = 30)

ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿ :

17. Explain the types of E-Commerce with examples.
ಇ-ಕಾಮರ್ಸ್‌ನ ಪ್ರಕಾರಗಳನ್ನು ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ವಿವರಿಸಿ.
 18. Explain B2B and B2C Models of E-Commerce.
ಇ-ಕಾಮರ್ಸ್‌ನ B2B ಮತ್ತು B2C ಮಾದರಿಗಳನ್ನು ವಿವರಿಸಿ.
 19. Explain the advertising strategies of E-Commerce.
ಇ-ಕಾಮರ್ಸ್‌ನ ಜಾಹೀರಾತು ತಂತ್ರಗಳನ್ನು ವಿವರಿಸಿ.
 20. Explain HTML table with an example.
ಉದಾಹರಣೆಯೊಂದಿಗೆ HTML ಟೇಬಲ್ ಅನ್ನು ವಿವರಿಸಿ.
 21. Explain the applications of E-Commerce.
ಇ-ಕಾಮರ್ಸ್‌ನ ಅನ್ವಯಗಳನ್ನು ವಿವರಿಸಿ.
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Third Semester B.Com. / B.B.A. Degree Examination

February / March 2023

(NEP Syllabus)

ENGLISH LANGUAGE (Paper III)

HARVEST

Time : 2 Hours

Max. Marks: 60

Instruction: Answer all main questions.

SECTION - A

I. Answer any FIVE questions of the following in two or three sentences each. (5x2=10)

1. What does the title 'Progress' mean in the play?
2. Mention the names of characters and their relationship.
3. Why does Mrs. Meldon kill her brother?
4. What do you know about Prof. Henry Corrie?
5. How does Mrs. Meldon kill her brother?
6. Why isn't Mrs. Meldon happy according to Hannah?

II. Answer any ONE of the following questions in about two pages. (1x10=10)

1. Sketch the character of Prof. Henry Corrie.
2. Analyze the theme of the play.

SECTION - B (PERSUASIVE SPEECHES)

III. Answer any TWO of the following in two pages each: (2x10=20)

1. Elaborate APJ Abdul Kalam's visions for India.
2. Discuss the success of the Dandi March.
3. Describe Tagor's view on crisis of civilization.
4. Why does Churchill become so swift in his administration as the prime minister?

SECTION - C (WRITING SKILLS)

IV. Write any FOUR of the following: (4x5=20)

1. Thinking that you are a marketing officer in Maruti Suzuki Company; give an informative speech on a new product of bike or scooter 'Splendid Fast'.
2. Write a persuasive presentation on the third vision of APJ Abdul Kalam.
3. Being a proprietor of a tyre showroom called 'Tread Fast' at Davanagere, Write a letter of enquiry about price, variety, discount, mode of payment etc to the APPOLO TYRE COMPANY, Ambedkar Circle Mumbai - 377123
4. Write a letter of complaint to the manager, Apollo Tyre Company, Mumbai - 377123 about the faulty pieces supplied to your show room.
5. Prepare an advertisement writing on the product of 'Peter England' garments.
6. Write a narrative piece about the functioning of The Police Department (Essay).

ಮೂರನೇ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಕಾಂ./ಬಿ.ಸಿ.ಎ. ಪದವಿ ಪರೀಕ್ಷೆ, ಫೆಬ್ರವರಿ/ಮಾರ್ಚ್, 2023

**ಕನ್ನಡ ಭಾಷಾ ಪಠ್ಯ
(NEP)**

ಕನ್ನಡ ವೈಶಾಖ - 3

ಸಮಯ: 2 ಗಂಟೆಗಳು

ಗರಿಷ್ಠಾಂಕಗಳು : 60

I. ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಐದಕ್ಕೆ ಮಾತ್ರ ಉತ್ತರಿಸಿ:

(5x2=10)

- 1) ಹೊಸಗನ್ನಡದ ಮುಂಗೋಳಿ ಎಂದು ಯಾರನ್ನು ಕರೆಯುತ್ತಾರೆ? ಅವರ ಕೃತಿಗಳನ್ನು ಹೆಸರಿಸಿ.
- 2) ಬೇಂದ್ರೆಯವರ ನಾಲ್ಕು ಕವನ ಸಂಕಲನಗಳನ್ನು ಹೆಸರಿಸಿ.
- 3) ಫಾತಿಮಾ ಮಹಿಳೆಯರಿಗೆ ಅಕ್ಷರ ಕಲಿಸಲು ಪ್ರೋತ್ಸಾಹ ನೀಡಿದ ದಂಪತಿಗಳ ಹೆಸರುಗಳನ್ನು ತಿಳಿಸಿ.
- 4) ಸಾಮಾಜಿಕ ಸಮಸ್ಯೆಗಳನ್ನು ತಿಳಿಸುವ ಕನ್ನಡ ಚಲನಚಿತ್ರಗಳನ್ನು ತಿಳಿಸಿ.
- 5) ಚಾಪ್ಲಿನ್‌ನ ವ್ಯಕ್ತಿತ್ವವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
- 6) ನದಿಗಳ ಜೋಡಣೆಯಿಂದ ಆಗುವ ಪರಿಸರಾತ್ಮಕ ಸವಾಲುಗಳನ್ನು ತಿಳಿಸಿ.

II. ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ನಾಲ್ಕಕ್ಕೆ ಮಾತ್ರ ಉತ್ತರಿಸಿ:

(4x5=20)

- 1) ದುಡಿ ನೊಂದವರ ಸಂಗಾತಿಯಾಗುವ 'ಮಹತ್ವ'ವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
- 2) 'ಪಲಮಾವು' ಯಾಕೆ ಪ್ರತಿ ಸಲವು ಬರಗಾಲದ ಪಟ್ಟಿಯಲ್ಲಿ ಸೇರುತ್ತದೆ? ವಿವರಿಸಿ.
- 3) 'ನಾವು ಹುಡುಗಿಯರೇ ಹೀಗೆ' - ಕವಿತೆಯ ಆಶಯವನ್ನು ವಿವರಿಸಿ.
- 4) ಹರಪ್ಪ ಮತ್ತು ಮೊಹೆಂಜೋದಾರೋ ನಾಗರಿಕತೆಗೆ ಹೇಗೆ ಮಾದರಿಯಾಗಿದೆ. ವಿವರಿಸಿ.
- 5) ಜಾಗತೀಕರಣ ಪ್ರಭಾವದಿಂದ ಕ್ರೀಡೆಗಳು ಉದ್ಯಮವಾಗಿ ಬದಲಾಗುವ ಸಂದರ್ಭವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.

III. ಈ ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರಕ್ಕೆ ಮಾತ್ರ ಉತ್ತರಿಸಿ:

(3x10=30)

- 1) ಮುದ್ದಣ್ಣ - ಮನೋರಮೆಯವರ ನಡುವೆ ನಡೆದ ಸಂಭಾಷಣೆಯನ್ನು ಬರೆಯಿರಿ.
- 2) 'ಕುರುಡು ಕಾಂಚಾಣ' ಕವಿತೆಯಲ್ಲಿ ವ್ಯಕ್ತವಾಗಿರುವ ಸಾಮಾಜಿಕ ಕ್ರೌರ್ಯಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿರಿ.
- 3) 'ಮಂಜಮ್ಮ ಜೋಗತಿ' ಮಂಗಳಮುಖಿಯರಿಗೆ ಮಾದರಿಯಾಗಿರುವ ಬಗೆಯನ್ನು ವಿವರಿಸಿ.
- 4) ವಚನಗಳು ನಮ್ಮ ಜೀವನ ಮೌಲ್ಯಗಳ ಭಂಡಾರವೇ - 'ವಚನ ಚಳುವಳಿಯ ಪ್ರಸ್ತುತತೆ' ಎನ್ನುವ ಲೇಖನದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ನಿರೂಪಿಸಿ.

Third Semester B.B.A. Degree Examination
February/March 2023
(NEP)
COST ACCOUNTING

Time : 2 Hours

Max. Marks : 60

Answer the following questions.

1. a) What do you mean by Cost Accounting. 1x2=2
 b) What are functions of Cost Accounting ? Explain. 1x4=4
 c) From the following particulars prepare cost sheet. 1x6=6

Opening stock of finished goods	-	9,750
Closing stock of finished goods	-	11,100
Raw materials purchased	-	35,250
Carriage on materials purchased	-	850
Direct wages	-	18,450
Factory expenses	-	2,750
Selling expenses	-	2,450
Office on cost	-	1,850
Sales	-	75,000
Sale of scrap	-	250

OR

- d) Prashant Colling Ltd. Harihar manufactured and sold 500 refrigerator in the year ending 31.12.2022. The summarised trading and profit loss account. 1x12=12

Rs.		Rs.	
To Cost of materials	80,000	By Sales	4,00,000
To Direct wages	1,20,000		
To Other manufacturing cost	50,000		
To Gross profit	1,50,000		
	<u>4,00,000</u>		<u>4,00,000</u>
To Management & Staff		By Gross profit	1,50,000
Salaries	60,000		
To Rent, rates & insurance	10,000		
To Selling expenses	30,000		
To General expenses	20,000		
To Net profit	30,000		
	<u>1,50,000</u>		<u>1,50,000</u>

For the year ending 31.12.2022 it is estimated that:

- Output and sales will be 600 refrigerators.
 - Price of materials will go up by 20% on the level of previous year.
 - Wages will rise by 5%.
 - Manufacturing cost will rise in production to the combined cost of materials and wages.
 - Selling cost per unit will remain unaffected.
 - Other expenses will also remain constant.
- You are required to submit a statement to the Board & show profit per Refrigerator 25% on selling cost.

2. a) What is Material Control. 1x2=2
- b) Write a note on Bin Cards and Store Ledger. 1x4=4
- c) You are required to prepare store ledger under last in first out method 1x6=6

Jan	1	2021	Balance 4000 units @ 10 per unit.
"	2	2021	Issued 1000 units
"	4	2021	Received 16000 units @ Rs. 11 per unit
"	6	2021	Issued 6000 units
"	10	2021	Refund to stores 400 units issued on 2nd April 2021
"	11	2021	Received 6000 units @ 12
"	14	2021	Issued 6400 units
"	16	2021	Received 2000 units @ 12
"	20	2021	Issued 2400 units
"	22	2021	Returned to vendors 80 units received on 16th
"	25	2021	Received 400 units @ Rs. 10
"	27	2021	Freight charges paid on purchase Rs. 50
"	30	2021	Issued 5000 units

OR

- d) The following information available from books of Phillips T.V. Company. 1x12=12
 - (i) Reordering quantity 360 units
 - Maximum consumption 900 units per week
 - Normal consumption 600 units per week
 - Minimum consumption 300 units per week
 - Emergency period 2 weeks
 - Reorder period 3 to 5 weeks

Calculate :

 1. Reorder level
 2. Minimum stock level
 3. Maximum stock level
 4. Danger level
 5. Average stock level

- (ii) Compute EOQ and the total variable cost for the following

Annual Demand	500 units
Unit price	Rs. 20
Order cost	Rs. 16
Storage rate	2% per annum
Interest rate	12% per annum
Obsolescence rate	6% per annum

Determine the total variable cost that would result for the item if an incorrect price of Rs. 12.80 is used.

3. a) What are advantages of Dial Recorder? 1x2=2
 b) What do you mean by Idle Time? What are causes for Idle time? 1x4=4
 c) Calculate the earning of Ram and Shyam under time rate & price rate system. 1x6=6

Normal rate per hour Rs. 10

Normal piece rate is 20% above the time rate

Expected output 25 units per hour

Actual production in a day of 180 units & Shyam 200 units

OR

- d) Calculate the total wages under 1x12=12
 1. Halsey plan 2. Rowan plan
 Standard time fixed for a task is 50 hours
 Standard wage rate per hour is Rs. 10
 Time taken by Sushma 40 hours and Sushmitha is 36 hours.

4. a) What do you mean by overhead? 1x2=2
 b) What do you mean by Apportionment & Absorption? 1x4=4
 c) Explain methods of Re-apportionment. 1x6=6

OR

- d) TT Ltd. has two production departments P1 and P2 and two service departments S1 and S2 expenses of these departments as follows: 1x12=12

P1 - 51,837 P2 - 12,163 S1 - 40,000 S2 - 16,000

The expenses of service department are to be apportioned as follows:

	P1	P2	S1	S2
S1	50%	40%	-	10%
S2	30%	50%	20%	-

Required apportion the cost of service department by using Simultaneous Equation Method.

5. a) What do you meant by Reconciliation Statement? 1x2=2
 b) What are reason for over absorption & under absorption of overhead? 1x4=4
 c) Prepare Reconciliation Statement. 1x6=6

Net profit per Financial books	31,890
Net profit as per costing books	33,380
Factory on cost under recovered in A/c.	2,850
Administrative on cost recovered in excess	2,125
Depreciation charges in financial book	1,830
Depreciation recovered in costing	1,975
Interest received but not included in costing book	225
Income tax provided in financial books	300
Bank interest credited in financial book	115
Stores adjustment (credited in FB)	210
Depreciation of stock charged in FA	430
Dividends appropriated in financial books	600
Loss due to theft and pilferage provided	130
Only in financial book	

OR

- d) From the following particulars, prepare a Reconciliation Statement. 1x12=12

	Model 'A'	Model 'B'
Materials	Rs. 7,37,100	Rs. 9,78,120
Labour	Rs. 4,21,200	Rs. 5,66,280
Sale & output	234 units	286 units
Sale prices	Rs. 10,000 per T.V.	Rs. 11,000 per T.V.

In cost accounts works overhead is charged @ 80% on labour and office overhead @ 15% on works cost.

Actual factory expenses are Rs. 8,70,000 and office expenses are Rs. 5,80,000

* * *



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III Semester B.B.A. Degree Examination, July/August 2023

(NEP Syllabus - 2021-22)

Cost Accounting

Time : 2 Hours

Max. Marks : 60

Answer the following questions (12 marks each).

1. (a) What is cost unit? (2)
- (b) Differentiate between cost control and cost reduction. (4)
- (c) Explain in brief classification of cost. (6)

Or

- (d) Prepare a cost sheet from the following data :

	Rs.
Stock of R.M. as on 1/4/2022	10,000
Stock of R.M. as on 31/3/2023	23,000
Purchases of R.M.	1,12,000
Carriage inwards	5,000
Wages	1,12,000
Salary	1,50,000
Bad debts	5,000
Rent : Factory	1,00,000
Office	20,000
Warehouse	20,000
Carriage outward	25,000
Telephone charges	12,000
Depreciation : Plant	25,000
Office furniture	5,000

(12)



2. (a) Write any two differences between purchase order and purchase requisition. (2)
- (b) What is the meaning of material? Differentiate between Direct material and Indirect material. (4)
- (c) Find out Economic Order Quantity (EOQ) from following information :
Material required per month - 600 units
Unit cost of material - Rs.100
Ordering cost - Rs.10
Carrying cost - 10% of Inventory value (6)

Or

- (d) Prepare Stores Ledger account under (i) FIFO (ii) LIFO.
Following are receipts and issue of material for April 2023 :
Apr 1 - Opening balance 40 units @ Rs.10 per unit
Apr 2 - Issued 10 units
Apr 4 - Received 20 units @ Rs.11 per unit
Apr 8 - Issued 15 units
Apr 10 - Found 5 units short
Apr 15 - Received 30 units @ Rs.15 per unit
Apr 30 - Issued 12 units (12)

3. (a) What is idle time? (2)
- (b) Differentiate between time keeping and time booking. (4)
- (c) Calculate earnings of worker A and worker B under Taylor's differential piece rate system from following information :
Standard production is 800 units per day and piece rate Re.1
Worker A produces 700 units/day
Worker B produces 900 units/day
Differential rates to be applied are :
80% of piece rate below standard and
120% of piece rate above standard (6)

Or



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(d) Calculate earning of Mr.X under

(i) Time rate system

(ii) Halsey Plan

(iii) Rowan Plan

from following data :

Standard time – 8 hours

Time rate – Rs.50/hour

Time taken is 7 hours.

(12)

4. (a) What do you mean by overheads?

(2)

(b) State the classification of overhead.

(4)

(c) How overheads data collected from different documents?

(6)

Or

(d) Aranac Co. Ltd. has 2 production departments and two service departments. The following data relate to year 31.3.2023 :

Particulars	Total	Production Department		Service Department	
		X	Y	A	B
Direct wages	28,000	10,000	8,000	6,000	4,000
Indirect wages	14,650	4,000	3,000	2,000	5,650
Indirect materials	5,000	1,800	700	1,000	1,500
Sundry supplies	1,750	400	1,000	150	200
Supervisor's salary	4,000	2,000	2,000	-	-
General expenses	10,000	-	-	6,000	4,000

Overheads to be apportioned :

Power – Rs.8,000

Rent – Rs.12,000

Heating – Rs.6,000

Insurance – Rs.1,000

Taxes – Rs.2,000

Depreciation – Rs.60,000



Further details were as follows :

	X	Y	A	B
Floor space (sq. feet)	2000	800	400	1600
Radiator Section	45	90	30	60
No. of employees	20	10	3	5
Investment	6,40,000	2,00,000	10,000	1,50,000
H.P. of machines	3500	500	—	1000

Expenses of service department A is apportioned on the basis of number of employees and that of service department B in the ratio of 5 : 2 : 3 to X, Y and A departments. Apportion the costs by repeated distribution method. (12)

5. (a) What is reconciliation statement? (2)
- (b) Why Reconciliation of financial and cost accounts needed? (4)
- (c) Write the reasons for differences in profits in financial and cost accounts. (6)

Or

- (d) From the following figures prepare reconciliation statement :
- (i) Net profit as per financial books Rs.63,780.
 - (ii) Net profit as per cost books Rs.66,760.
 - (iii) Factory overheads under recovery in costing Rs.5,700.
 - (iv) Administrative overheads recovered in excess Rs.4,250.
 - (v) Depreciation charged in financial books Rs.3,660.
 - (vi) Depreciation recovered in costing Rs.3,950.
 - (vii) Interest received but not included in costing Rs.450.
 - (viii) Income tax provided in financial books Rs.600.
 - (ix) Bank interest credited in financial books Rs.230.
 - (x) Stores adjustment credited in financial books Rs.420.
 - (xi) Depreciation on stock charged in financial accounts Rs.860.
 - (xii) Dividend paid in financial accounts Rs.1,200.
 - (xiii) Loss due to theft provided in financial accounts Rs.260. (12)