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B.Com./B.B.A./B.B.M. IV Semester Degree Examination, May/June- 2026

BASIC ENGLISH

Cadence

(Revised NEP)

Time : 3 Hours **Maximum Marks : 80**

Instructions to Candidates :

Answer All the questions.

I. Answer any FIVE of the following in a Word or a Phrase or a Sentence. (5×2=10)

1) Why did Jagan stop reading Bhagavad Gita?

2) Who murmured to throw away the leather to Jagan?

3) What is the name of Jagan's cousin?

4) Who is an American girl?

5) What does Jagan sell in his shop?

6) Who told Jagan his business is ordinary and outdated?

7) Who faced cultural challenges?

II. Write short notes on any TWO of the following. (2×5=10)

1) Cousin - mediator.

2) Ambika - Traditional Indian Women.

3) Mali - American life.

4) Sweet Business.

III. Answer any ONE of the following. (1×10=10)

1) Sketch the character of Jagan.

2) How does R K Narayan depict the modernity in the novel?

IV. Answer any ONE of the following. (1×10=10)

1) Critically comment on the poem Daffodils.

2) Write a note on the poem Coromandel Fishers.

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V. **Write short notes on any TWO of the following.** **(2×5=10)**

1) Golden Daffodils.
2) Unity and brotherhood.
3) Daffodils - Nature poem.
4) Fishermen.

VI. **Answer any ONE of the following.** **(1×5=5)**

1) What are the Interview skills required to get a job?
2) Write a sample group discussion on Women Rights.

VII. **Answer any TWO of the following.** **(2×5=10)**

1) Prepare a Resume for the post of Manager of SBI.
2) Write a Report on the Traditional Day conducted in your college.
3) Write a Travelogue/Travel writing on your trip to Mysore.
4) Write a report on your college study tour to Belur.

VIII. **Answer any ONE of the following.** **(1×10=10)**

1) Send an email to your friend congratulating her for getting a job in a Bank.
2) Write an appreciation email to your friend for her success in sports.

IX. **Answer any ONE of the following.** **(1×5=5)**

1) Write a Newspaper Report on Republic Day celebration.
2) Prepare a facebook writing on Women Empowerment.

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B.Com. IV Semester (SEP) Degree Examination, May/June - 2026

ಅವಶ್ಯಕ ಕನ್ನಡ (Basic Kannada)

ವಾಣಿಜ್ಯ ಕನ್ನಡ–4

Time : 3 Hours **Maximum Marks : 80**

Instructions to Candidates:

1) ಭಾಷೆ ಹಾಗೂ ಬರಹದ ಶುದ್ಧಿಗೆ ಗಮನ ಕೊಡಲಾಗುವುದು.
2) ಬಲಗಡೆ ಬರೆದ ಅಂಕಗಳು ಪ್ರಶ್ನೆಗಳ ಪೂರ್ಣ ಅಂಕಗಳು.

1. a) ಸುಮತಿ ಮತ್ತು ಸುಧಾಮೆಯರ ಕಥೆಯ ಸ್ವಾರಸ್ಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ. **(10)**

(ಅಥವಾ)

b) ಪುಸಿದಿಟಕ್ಕೆ ನಿಲ್ವುದೇ ಜಗದೊಳ್ ಕಾವ್ಯದಲ್ಲಿ ಗಿರಿಜೆ ಮತ್ತು ಶಿವನ ಸಂವಾದವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.

2. a) ರತ್ನಾಕರ ವರ್ಣಿಯು ಚಿತ್ರಿಸಿದ ಭರತ ಮತ್ತು ಬಾಹುಬಲಿಯ ವ್ಯಕ್ತಿತ್ವವನ್ನು ಕುರಿತು ವಿವರಿಸಿರಿ. **(10)**

(ಅಥವಾ)

b) ಹದಿಬದೆಯ ಧರ್ಮ ಕಾವ್ಯದಲ್ಲಿ ಸಂಚಿಹೊನ್ನಮ್ಮ ತಿಳಿಸಿದ ಮಹಿಳೆಯ ಮೌಲ್ಯಗಳನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.

3. a) ಸುಖಃ ದುಃಖ ಮತ್ತು ದೇವನ ಆಸ್ತಿ ಕವಿತೆಗಳ ಆಶಯವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.**(10)**

(ಅಥವಾ)

b) ಶಕುಂತಲೆ ಮತ್ತು ಆಹ್ವಾನ ಕವಿತೆಗಳಲ್ಲಿ ಮೂಡಿರುವ ಮಹಿಳಾ ಸಂವೇದನೆಯನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.

4. a) "ಮೂಢನಂಬಿಕೆಗಳ ವಿರುದ್ಧ ವೈಜ್ಞಾನಿಕ ಮನೋಭಾವನೆ ಬೆಳೆಸುವ ಅಗತ್ಯವಿದೆ" ಎಂಬುವುದನ್ನು"ಮೂಢನಂಬಿಕೆಗಳ ಬೀಡಿನಲ್ಲಿ ಲೇಖನದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಚರ್ಚಿಸಿರಿ. **(10)**

(ಅಥವಾ)

b) ಪತ್ರ ವ್ಯವಹಾರ ಎಂದರೇನು? ಅದರ ಸ್ವರೂಪ, ಬಗೆಗಳು ಮತ್ತು ಮಹತ್ವ ಕುರಿತು ಬರೆಯಿರಿ.

5. **ಈ ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಮೂರಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.** **(3×5=15)**

a) ಶಿವಕೋಟ್ಯಾಚಾರ್ಯ

b) ನರಿಯ ಕಥೆ

c) ಸಂಚಿ ಹೊನ್ನಮ್ಮ

d) ಭಾವೈಕ್ಯತೆಯ ಪ್ರಾರ್ಥನೆ

e) ವ್ಯವಹಾರಿಕ ಪತ್ರ

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6. ಈ ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಮೂರಕ್ಕೆ ಸಂದರ್ಭಸಹಿತ ವಿವರಿಸಿರಿ. (3×5=15)

a) "ಕಳ್ಳನುಮಂ ಕಸವರಮುಮಂ ನಾಳೆ ನಿಮಗೊಪ್ಪಿಸುವೆಂ"

b) "ನೀನಿನಿಯಳ್ ವಿಷಮಾತಂ, ನೀನತಿಮೃದು ಕಠಿಣಗುಣಗಣಾಶಯನಾತಂ"

c) "ನಿನ್ನೊಡವೆಯ ನಾನು ಕೊಂಡುದಿಲ್ಲಣ್ಣ ನೀ ನೆನ್ನೊಡವೆಯ ಕೊಂಡುದಿಲ್ಲ"

d) ಹೂವಲ್ಲ ಜಾಣೆ ಹುಳನೋಡ

e) ಸಿಕ್ಕ್ ಸಿಕ್ಕಿತ್ರೋ ಸಿಕ್ಕ್ ಸಿಕ್ಕಿತ್ರೋ"

7. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದು ವಾಕ್ಯಗಳಲ್ಲಿ ಉತ್ತರಿಸಿ. (10×1=10)

a) ಕನ್ನಡದ ಮೊದಲನೆಯ ಗದ್ಯ ಗ್ರಂಥ ಯಾವುದು?

b) "ಪಂಚತಂತ್ರ" ಕೃತಿಯ ಲೇಖಕರು ಯಾರು?

c) ರಗಳೆಯ ಕವಿ ಎಂದು ಯಾರನ್ನು ಕರೆಯುತ್ತಾರೆ?

d) ಸಂಚಿಹೊನ್ನಮ್ಮ ಯಾವ ರಾಜರ ಆಸ್ಥಾನದಲ್ಲಿ ಇದ್ದಳು?

e) "ಇಬ್ರಾಹಿಂ ಸುತಾರ ಅವರ ಜನ್ಮ ಸ್ಥಳ ಯಾವುದು?

f) ಸುಖಃ ದುಃಖ ಕಾವ್ಯವನ್ನು ಬರೆದವರು ಯಾರು?

g) ಶಕುಂತಲೆಯ ತಂದೆತಾಯಿಯರ ಹೆಸರೇನು?

h) ಶಶಿಕಲಾ ವೀರಯ್ಯ ಸ್ವಾಮಿ ಅವರ ಜನ್ಮಸ್ಥಳ ಯಾವುದು?

i) ವ್ಯವಹಾರಿಕ ಪತ್ರ ಎಂದರೇನು?

j) ಲೋಕ ಮೈತ್ರಿ ಲೇಖನದ ಲೇಖಕರು ಯಾರು?

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B.C.A. IV Semester Degree Examination, May/June - 2026
COMPUTER SCIENCE
Office Automation (Elective)
Paper : ELE-CS-1

Time : 2 Hours **Maximum Marks : 40**

Instructions to Candidates :

1. ***Part-A:All questions are Compulsory. Each question carries 2 marks.***
2. ***Part-B : Answer any Five questions. Each question carries 6 marks***

PART - A

Answer All of the following questions. Each question carries 2 marks. (5×2=10)

1. a) Define MS-Word.

   b) What is workbook in MS-Excel?

   c) Define slide in MS-Powerpoint.

   d) What is MS-Access?

   e) How to open a document in MS-Word?

PART - B

Answer any Five of the following questions. Each question carries 6 marks. (5×6=30)

2. Explain Cut, Copy and Paste Option in MS-Word.
3. Explain Mail Merge in MS-Word.
4. Explain types of charts in MS-Excel.
5. Explain the Applications of MS-Excel.
6. Explain how to create presentation in MS-Powerpoint.
7. Explain different presentation templates in MS-Powerpoint.
8. Explain elements of MS-Access window.

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B.Com. IV Semester Degree Examination, May/June - 2026
COMMERCE
Corporate Accounting - II
(NEP Revised)

Time : 3 Hours **Maximum Marks : 80**

Instructions to Candidates :

1. All Sections are compulsory.
2. Use of simple calculator is allowed.

SECTION - A

Answer any Ten of the following. **(10×2=20)**

1. a) Give the meaning of Merger.
   b) Mention types of amalgamation.
   c) What is purchase consideration?
   d) When do you recommend interval reconstruction?
   e) What is capital reduction?
   f) Give the journal entry for reduction of share capital.
   g) Who is a liquidator?
   h) What is voluntary liquidation?
   i) What is holding company?
   j) Mention the types of subsidiary company.
   k) What do you mean by human resource accounting?
   l) Give the meaning of Green accounting.

SECTION - B

Answer any Three of the following. **(3×5=15)**

2. X Ltd., takes over the business of Y Ltd. The share capital of Y Ltd., consists of 20,000 equity shares of Rs. 100 each fully paid and 10,000 preference shares of Rs. 100 each fully paid,

   X Ltd., has agreed as under

   a) To issue 6 preference shares of Rs. 100 each for every 8 preference shares in the Y Ltd.
   b) To pay Rs. 25 per equity shares in cash.
   c) To issue 5 equity shares of Rs. 100 each at the market value of Rs. 120 each in exchange for every four equity shares held in Y Ltd., calculate purchase consideration.

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3. Rani Co. Ltd., decided to go for internal reconstruction on the following terms.

   a) 50,000 equity shares of Rs. 10 each are to be reduced to equal number shares of Rs. 4 each.

   b) 10,000, 9% preference shares of Rs. 10 each are to be reduced to 9% preference shares of Rs.6 each.

   c) The goodwill of Rs. 45,000 is to be written off.

   d) The value of machinery and building were written down by Rs. 1,95,000 and Rs. 1,00,000 respectively. Pass the journal entries for the above in the books of the company.

4. Swati Co. went in to liquidation on 31-03-2026. It furnishes the following information

Assets realised	Rs. 6,00,000
Preferential creditors	Rs. 1,00,000
Unsecured creditors	Rs. 5,00,000
Cost of liquidation	Rs. 13,800

   Liquidators remuneration

   1. 5% on assets realised

   2. 3% on amount paid to unsecured creditors. Calculate liquidators remuneration.

5. Calculate minority interest from the following

Particulars	**A. Ltd.,**	**B. Ltd.,**
Share capital (shares of Rs. 100 each)	5,00,000	1,25,000
General Reserve on 01-04-2025	75,000	50,000
Profit and loss on 01-04-2025 (Cr)	1,00,000	25,000
Total profit for the year	1,25,000	62,500
Transfer to general reserve during the year	2,00,000	1,00,000

   A Ltd., acquired 750 shares in B. Ltd., on 01-10-2025

6. Briefly explain the merits and demerits of environmental accounting.

SECTION - C

Answer any Three of the following. **(3×15=45)**

7. S Ltd., and M Ltd., decided to amalgamate their business and form a new company called SM Ltd., with an authorised capital of Rs. 15,00,000 divided into shares of Rs. 10 each. The following are the statement of Assets and Liabilities as on 31-03-2026

Particulars	Note No.	S Ltd., Rs.	M Ltd., Rs.
I. Equity and liabilities:			
1. Share holders funds			
Share capital	1	6,00,000	8,00,000
Reserves and surplus.	2	2,00,000	(-) 1,20,000
2. Non current liabilities			
Long term borrowings: Debentures		2,00,000	-
3. Current Liabilities			
Trade payables : creditors		1,00,000	1,40,000
Total		**11,00,000**	**8,20,000**
II. Assets:			
1. Non current assets			
Fixed Assets			
Tangible Assets : Machinery		7,00,000	6,00,000
Intangible Assets : Goodwill		1,00,000	-
2. Current Assets			
Inventories : Stock		1,60,000	1,20,000
Trade receivables : Debtors		80,000	80,000
Cash and cash equivalents : cash		60,000	20,000
	Total	**11,00,000**	**8,20,000**

Notes to statement of assets and liabilities as on 31-03-2026

		S Ltd., Rs.	M Ltd., Rs.
Note 1 :	Share capital		
	Shares of Rs. 10 each fully paid up	6,00,000	8,00,000
	Share capital	**6,00,000**	**8,00,000**
Note 2 :	Reserves and surplus		
	Reserve fund	1,20,000	-
	Surplus : Surplus or deficit	80,000	- 1,20,000
	Reserves and surplus	**2,00,000**	**- 1,20,000**

The following are the terms of agreement.

a) The assets and liabilities of S Ltd., are to be taken over at book values except goodwill machinery and stock which are to be valued at Rs. 2,00,000, Rs. 6,40,000 and Rs. 1,80,000 respectively.

b) The assets (except cash) of M Ltd., are valued at 10% less than the book value and creditors are taken over at book value. Calculate purchase consideration and prepare the amalgamated statement of assets and liabilities of SM Ltd.,

8. The following is the statement of Assets and Liabilities of star Ltd., as on 31-03-2026.

Particulars	Note No.	Amount (Rs.)
I. Equity and liabilities:		
1. Share holders funds		
Share capital	1	7,00,000
Reserves and surplus.	2	(-) 2,00,000
2. Current liabilities:		
Trade payables : Creditors		1,20,000
Total		**6,20,000**
II. Assets:		
1. Non current assets		
Fixed Assets		
Tangible Assets	3	4,30,000
Intangible Assets : Goodwill		50,000
2. Current Assets		
Inventories : Stock		35,000
Trade receivables : Debtors		85,000
Cash and cash equivalents : Bank		20,000
Total		**6,20,000**

Notes to statement of assets and liabilities as on 31-3-2026.

Note 1 : Share capital

2,000, 9% preference shares of Rs. 100 each fully paid up	2,00,000
5,000 equity shares of Rs. 100 each fully paid up	5,00,000
Share capital	**7,00,000**

Note 2 : Reserves and surplus

Reserves	Nil
Surplus : debit balance of P and L A/c. (loss)	(-) 2,00,000
Reserves and surplus	**(-) 2,00,000**

Note 3 : Tangible Assets

Building	2,00,000
Machinery	2,30,000
Tangible assets	**4,30,000**

The following scheme of reconstruction was adopted.

a) Preference shares be reduced to Rs. 75 per share fully paid.

b) The equity shares be reduced to Rs. 50 per share fully paid.

c) The amount so available be used as

i. To write off goodwill and losses completely.

ii. To write off Rs. 20,000 of building, Rs. 5,000 as bad debts and balance available is utilised to write off the machinery.

Pass the journal entries and prepare statement of assets and liabilities after reconstruction.

9. Ganga Ltd., went in to liquidation on 31-03-2026. The following are the particulars as provided by the company.

4,000, 8% preference shares of Rs. 100 each fully paid (one year dividend was in arrears)
1,20,000 equity shares of Rs. 10 each Rs. 5 paid

80,000 equity shares of Rs. 10 each Rs. 8 paid

40,000 equity shares of Rs. 10 each fully paid

The assets realised Rs. 6,00,000. Expenses of liquidation come to Rs. 6,400. The unsecured creditors amounted to Rs. 1,80,000 including Rs. 60,000 preferential creditors. The liquidators remuneration is fixed at 3% commission on the amount of assets realised and 2% commission on the amount distributed to unsecured creditors.

The preference shareholders have priority over all the equity shareholders with regard to repayment of capital and dividend. Prepare the liquidator's final statement of account assuming that the company made necessary calls and received to settle the rights of the shareholders.

10. The following are the statement of assets and liabilities of A Ltd., and B Ltd., as on 31-03-2026.

Particulars	Note No.	A. Ltd.,	B. Ltd.,
I. Equity and liabilities:			
1. Share holders funds			
Share capital	1	8,00,000	4,00,000
Reserves and surplus.	2	3,00,000	2,00,000
2. Current liabilities:			
Trade payables : Sundry creditors		60,000	60,000
Total		**11,60,000**	**6,60,000**
II. Assets			
1. Non current assets			
Tangible fixed assets	3	5,54,000	4,76,000
Non current investments	4	3,60,000	-
2. Current Assets			
Inventories : Stock		1,60,000	1,20,000
Trade receivables : Debtors		70,000	50,000
Cash and cash equivalents : Bank		16,000	14,000
Total		**11,60,000**	**6,60,000**

Notes to statement of assets and liabilities as on 31-03-2026.

		A. Ltd.,	B. Ltd.,
Note 1 :	Share capital		
	Shares of Rs. 100 each fully paid	8,00,000	4,00,000
	Share capital	**8,00,000**	**4,00,000**
Note 2 :	Reserves and surplus:		
	General reserve on 01-04-2025	1,60,000	1,00,000
	Surplus : Credit balance in P and L A/c	1,40,000	1,00,000
	Reserve and surplus	**3,00,000**	**2,00,000**

Note 3 :	Tangible Fixed Assets		
	Buildings	3,00,000	2,56,000
	Plant	2,14,000	2,00,000
	Furniture	40,000	20,000
	Tangible Fixed Assets	**5,54,000**	**4,76,000**
Note 4 :	Non Current Investment		
	3,000 shares in B Ltd.,	3,60,000	-
	Non current investment	**3,60,000**	-

A Ltd., purchased the shares of B. Ltd., on 01-04-2025 when the profit and loss account of B Ltd., showed a credit balance of Rs. 30,000. The Creditors of B Ltd., include Rs. 20,000 due to A. Ltd.,

Prepare consolidated statement of Assets and Liabilities as on 31-03-2026.

11. Explain the advantages and disadvantages of accounting standards.

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B.Com. IV Semester Degree Examination, May/June- 2026

COMMERCE

Financial Management

(NEP Revised)

Time : 3 Hours **Maximum Marks : 80**

Instructions to Candidates :

1. All sections are compulsory.
2. Use of simple calculator is allowed.

SECTION - A

Answer any TEN of the following. **(10×2=20)**

1. a) What is Financial Management?

b) State two objectives of financial planning.

c) What do you mean by time value of money?

d) What is compounding techniques?

e) What is capital gearing?

f) What is Leverage?

g) Give the examples of capital expenditure.

h) What is Net Present Value?

i) What is working capital?

j) What is operating cycle of working capital?

k) Give the formula for operating leverage.

l) Find out the future value of a sum of Rs. 2,000 after a year with a time preference money of 12%.

SECTION - B

Answer any Three of the following. **(3×5=15)**

2. Explain the four finance decisions.

3. Explain the techniques of time value of money.

4. Calculate operating and financial leverage from the following information.

Selling price per unit Rs. 100

No. of units sold 2,000

Variable cost per unit Rs. 50

Fixed cost Rs. 30,000

12% debentures Rs. 1,00,000.

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5. Calculate the present value of the following cash flows assuming a discount rate of 8%.

Year	Cash flow	Present value for at 8% discount rate
1	20,000	0.926
2	24,000	0.857
3	12,000	0.794
4	8,000	0.735
5	6,000	0.681

6. From the following information estimate the amount of working capital by operating cycle method. Taking 360 days in a year.

Sales 10,000 units @ Rs. 200 each

Material cost	Rs. 100 per unit
Labour cost	Rs. 50 per unit
Overdraft	Rs. 30 per unit

Customers are given 55 days credit and 50 days credit is taken from suppliers. Raw material for 20 days and finished goods for 15 days are kept in stock. Production cycle period is 20 days.

SECTION - C

Answer any Three of the following. **(3×15=45)**

7. Define Financial Management. Explain the functions of financial management.

8. What is capital structure? Explain the factors influencing the capital structure of a company.

9. A company is considering three different plans of finance its total cost of Rs. 80,00,000. There are;

	Plan(A)	Plan(B)	Plan(C)
Equity shares of Rs. 100 each	40,00,000	34,00,000	20,00,000
Debt 10% debentures	40,00,000	46,00,000	60,00,000
	80,00,000	**80,00,000**	**80,00,000**

Sales for the first three years of operations are estimated at 80,00,000 Rs. 1,20,00,000 and Rs. 1,50,00,000 'A' profit 12% before interest and taxes is forecast to be achieved. Corporate taxation to be taken at 50%. Compute earnings per share in each of the alternative plans of financing for the three years.

10. A company is examining two mutually exclusive project proposal. The management uses Net Present Value (NPV) methods to evaluate new investment proposals. Advise the company which proposal should be taken up by it. Depreciation is charged at a straight line method. The cash receipt expected and as follows:

Tax rate is 50%

Year	**Project A Rs.**	**Project B Rs.**	**P.V. factor at 10%**
1	40,000	40,000	0.909
2	40,000	45,000	0.826
3	40,000	60,000	0.751
4	40,000	40,000	0.683
Cost of capital	10%	10%	-
Cost of project	45,000	58,000	-
Life of project	4 years	4 years	-
Salvage value	Rs. 5,000	Rs. 10,000	0.683

11. From the following projections of Shiva company for the next year. You are required to determine the working capital required by the company.

	Rs.
Annual Sales	8,00,000
Cost of production (including depreciation of Rs. 60,000)	6,00,000
Raw material purchases	4,00,000
Monthly expenditure	50,000
Estimated opening stock of raw materials	1,00,000
Estimated closing stock of raw materials	80,000
Inventory norms	
Raw materials	2 months
Work-in-progress	1/2 month
Finished goods	1 month

The firm enjoys a credit of half of month on its purchases and allows one month credit on supplies. On sales orders of the company receives on advance Rs. 20,000.

You may assume that production is carried out evenly throughout the year and minimum cash balance desired to be maintained is Rs. 25,000.

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B.Com. IV Semester (SEP) Degree Examination, May/June - 2026

HINDI (BASIC)

हिन्दी कहानी साहित्य एवं संप्रेषण कला

(NEW)

Time : 3 Hours **Maximum Marks :80**

सूचना: सभी प्रश्नों के उत्तर देवनागरी लिपि में लिखना अनिवार्य है।

I. किसी एक प्रश्न का उत्तर लिखिए। (1×10=10)

1) कहानी के तत्व और प्रकारों की विस्तार में चर्चा कीजिए।

2) दलित कहानी साहित्य के उद्भव व विकास का विवरण दीजिए।

II. किसी एक प्रश्न का उत्तर लिखिए। (1×10=10)

1) "वैतरणी कहानी में" निहित डॉ.नीरा परमार के भावों की समीक्षा कीजिए।

2) 'अंगारा' कहानी पर अपने विचार व्यक्त कीजिए।

III. किसी एक प्रश्न का उत्तर लिखिए। (1×10=10)

1) संप्रेषण क्या है? संप्रेषण के प्रकारों की चर्चा कीजिए।

2) 'सरोगेट मदर' कहानी द्वारा अपने भावों को व्यक्त कीजिए।

IV. किसी एक प्रश्न का उत्तर लिखिए। (1×10=10)

1) 'छोटी बहू' कहानी के कथानक की समीक्षा कीजिए।

2) पत्रों के विविध प्रकारों पर एक लेख लिखिए।

V. किन्ही तीन पर टिप्पणी लिखिए। (3×5=15)

1) कार्यालयीन पत्र

2) साक्षात्कार

3) अभिवेदन इन्टरव्यू

4) भाषेतर संप्रेषण

5) पारिवारिक पत्र

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VI. किन्ही तीन के ससंदर्भ व्याख्या कीजिए। (3×5=15)

1) "हाँ भैय्याजी, हाँ दादाजी!......... हाँ बाई जी, सोच – विचार करेंगें।"

2) "तू कैसी औरत है। दूसरे के बच्चों को जन्म देगी।"

3) "जी साहब मुझे रपट लिखवानी है।"

4) "द्रौपदी भी तो चार-चार को संभालती"

5) "हाँ काकी,घडा तो मेरा ही है।"

VII. एक वाक्य में उत्तर लिखिए। (10×1=10)

1) कहानी के कितने प्रकार हैं?

2) छोटी 'बहू' किसकी रचना है?

3) 'अंगारा' कहानी के लेखिका का नाम बताइए।

4) 'अभिवेदन' का अर्थ समझाइए।

5) 'निजी' पत्र क्या होता है?

6) अनिता भारती जी की कहानी का नाम क्या है?

7) व्यावसायिक पत्र किसे कहा जाता है?

8) कहानी के कितने प्रकार हैं?

9) साक्षात्कार का अर्थ क्या है?

10) 'सिलिया' कहानी के कहानीकार कौन हैं?

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B.Com. IV Semester Degree Examination, May/June - 2026

COMMERCE

HUMAN RESOURCE MANAGEMENT (DSC)

(Revised NEP)

Time : 3 Hours **Maximum Marks : 80**

Instructions to Candidate:

Answer All the questions, according to internal choice.

SECTION - A

ವಿಭಾಗ – ಅ

Answer any Ten of the following questions. **(10×2=20)**

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ಹತ್ತು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

1. a) What is Human Resource management?
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆ ಎಂದರೇನು?

b) What is Downsizing Employees?
ಉದ್ಯೋಗಿಗಳನ್ನು ಕಡಿತಗೊಳಿಸುವದು ಎಂದರೇನು?

c) What do you mean by Human Resource planning?
ಮಾನವ ಸಂಪನ್ಮೂಲ ಯೋಜನೆಯ ಅರ್ಥ ಏನು?

d) What is Job Specification?
ಉದ್ಯೋಗ ವಿಶ್ಲೇಷಿಕರಣ ಎಂದರೇನು?

e) What is orientation Training?
ಪುನರ್ಮನನ ತರಬೇತಿ ಎಂದರೇನು?

f) What do you mean by e-learning?
ಇ-ಕಲಿಕೆಯ ಅರ್ಥ ಏನು?

g) What is Potential appraisal?
ಸಂಭಾವ್ಯ ಮೌಲ್ಯಮಾಪನ ಎಂದರೇನು?

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h) What do you mean by Penal Transfer?
ಶಿಕ್ಷೆಯ ವರ್ಗಾವಣೆಯ ಅರ್ಥ ಏನು?

i) What is Compensation?
ಪರಿಹಾರ ಎಂದರೇನು?

j) What is Work Force Diversity?
ಉದ್ಯೋಗಿಗಳಲ್ಲಿನ ವೈವಿಧ್ಯತೆ ಎಂದರೇನು?

k) What is employee's welfare and Safety?
ಕಾರ್ಮಿಕರ ಕಲ್ಯಾಣ ಮತ್ತು ಭದ್ರತೆ ಎಂದರೇನು?

l) What do you mean by employee's Grievance?
ಕಾರ್ಮಿಕರ ಕುಂದುಕೊರತೆಗಳ ಅರ್ಥ ಏನು?

SECTION - B
ವಿಭಾಗ – ಬ

Answer any Three of the following questions. **(3×5=15)**
ಈ ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

2. Explain the Significance of Human Resource Management.
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಹಣೆಯ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿರಿ.

3. Distinguish between Recruitment and selection.
ಭರ್ತಿ ಮತ್ತು ಆಯ್ಕೆಯ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ತಿಳಿಸಿರಿ.

4. Explain the Importance of Training to Employees.
ತರಭೇತಿಯಿಂದ ಉದ್ಯೋಗಿಗಳಿಗೆ ಆಗುವ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿರಿ.

5. Explain the purposes of performance appraisal.
ಕಾರ್ಯನಿರ್ವಹಣೆ ಗುಣಾವಗುಣ ನಿಷ್ಕರ್ಷೆಯ ಧ್ಯೇಯೋದ್ದೇಶಗಳನ್ನು ವಿವರಿಸಿ.

6. Write a note on Industrial disputes.
ಔದ್ಯೋಗಿಕ ವಿವಾದಗಳ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

SECTION - C
ವಿಭಾಗ - ಕ

Answer any Three of the following questions. **(3×15=45)**
ಈ ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ಮೂರು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

7. Who is Human Resource Manager? Explain the competencies of Human Resource manager.
ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಾಹಕರು ಎಂದರೆ ಯಾರು? ಮಾನವ ಸಂಪನ್ಮೂಲ ನಿರ್ವಾಹಕರ ಗುಣಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿರಿ.

8. Discuss various steps involved in the selection process briefly.
ನೇಮಕಾತಿ ಪ್ರಕ್ರಿಯೆಯಲ್ಲಿ ಒಳಗೊಂಡಿರುವ ವಿವಿಧ ಹಂತಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ಚರ್ಚಿಸಿರಿ.

9. Briefly explain the methods of Training.
ತರಬೇತಿಯ ಪದ್ಧತಿಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.

10. What is performance appraisal? Explain the traditional methods of Performance appraisal.
ಕಾರ್ಯನಿರ್ವಹಣೆ ಗುಣಾವಗುಣ ನಿಷ್ಕರ್ಷೆ ಎಂದರೇನು? ಸಾಂಪ್ರದಾಯಿಕ ಕಾರ್ಯನಿರ್ವಹಣೆ ಗುಣಾವಗುಣ ನಿಷ್ಕರ್ಷೆ ಪದ್ಧತಿಗಳನ್ನು ವಿವರಿಸಿರಿ.

11. **Short notes (Answer any Three)**
ಲಘು ಟಿಪ್ಪಣಿಗಳು (ಬೇಕಾದ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿರಿ)

a) Employer-Employee relations.
ಉದ್ಯೋಗದಾತನ ಮತ್ತು ಉದ್ಯೋಗಿಯ ಸಂಬಂಧ.

b) Human Resource Information system.
ಮಾನವ ಸಂಪನ್ಮೂಲ ಮಾಹಿತಿ ಪದ್ಧತಿ.

c) Voluntary Retirement Scheme
ಸ್ವಯಂ ನಿವೃತ್ತಿ ಯೋಜನೆ

d) Handling Grievance
ಕುಂದುಕೊರತೆಗಳ ನಿರ್ವಹಣೆ

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B.A./B.Com./B.Sc./B.B.A./B.C.A. IV Semester Degree Examination, May/June - 2026

COMMERCE

Tally Prime (SEC)

(NEP Revised)

Time : 2 Hours **Maximum Marks : 40**

Instructions to Candidates :

All Sections are compulsory, according to internal choice.

SECTION - A

Answer the following questions in a sentence or two. **(5×2=10)**

1. a) What is Tally?

   b) Name two popular accounting software used in India.

   c) What is the shortcut key for contra voucher and payment voucher?

   d) Give the meaning of 'Post dated voucher.

   e) How do you delete a company permanently in tally prime?

SECTION - B

Answer any Four of the following questions. **(4×5=20)**

2. Explain the demerits of computerised accounting system.

3. Explain how to create and alter a ledger in tally.

4. Explain the process of generating and viewing the following reports in tally prime

   a) Profit and loss account.

   b) Balance sheet.

5. Discuss the features of tally prime.

6. Explain the process of group creation in tally prime.

7. How do you alter the details of an existing company in tally prime?

SECTION - C

Answer any One of the following question. **(1×10=10)**

8. Distinguish between manual accounting and computerised accounting.

9. Discuss the different types of vouchers available in tally prime.