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ಆಮ ಸಾರಿಗೆ ಕಂಪನಿಯು 8 ಕಿ.ಮೀ. ವ್ಯಾಪ್ತಿಯಿರುವ ಹಾಸನ ನಗರದಲ್ಲಿ ಕೆಳಗಿನ ಬಸ್ಸುಗಳನ್ನು ಓಡಾಡಿಸುತ್ತದೆ. 50 ಪ್ರಯಾಣಿಕರನ್ನು ಕೊಂಡೊಯ್ಯಬಹುದಾದ 10 ಬಸ್ಸುಗಳು 40 ಪ್ರಯಾಣಿಕರನ್ನು ಕೊಂಡೊಯ್ಯಬಹುದಾದ 10 ಬಸ್ಸುಗಳು. ಬಸ್ಸುಗಳು ಸರಾಸರಿ ಒಂದು ದಿನದಲ್ಲಿ 10 ಬಾರಿ ಓಡಾಡುತ್ತವೆ. ಬಸ್ಸಿನಲ್ಲಿ ಹೋಗಬಹುದಾದ ಶೇಕಡ 75 ರಷ್ಟು ಪ್ರಯಾಣಿಕರು ಪ್ರಯಾಣ ಮಾಡಿದ್ದಾರೆ. ಜುಲೈ 2017ರ ಮಾಹೆಯಲ್ಲಿ ಆಗಿರುವ ಖರ್ಚುಗಳು ಈ ಕೆಳಗಿನಂತಿವೆ:

90	-	
ಕಾರ್ಯನಿರ್ವಾಹಕರ ಸಂಬಳ	ುಳ	4,800
25 ಕಂಡಕ್ಷರುಗಳು (ತಲಾ) ಸಂಬಳ		1,600
25 ವಾಹನ ಜಾಲಕರು (ತಲಾ) ಸಂಬಳ		1,200
10 ಪರಿಚಾರಕರು (ತಲಾ) ಸಂಬಳ		600
ಾಡಿಗೆ, ದರ, ಏಮೆ	5,000	
ತರಿಗೆ	: ಜುಹುದಾದ ಸರಕುಗಳು	1,000
ಉಪಯೋಗಿಸಬಹುದಾದ ಸರಕುಗಳು		9,000
ತೀಸೆಲ್ (ಇಂಧನ)	48,000	
ಎಣ್ಣ್		11,000
ಟೈರು, ಟ್ಯೂಬ್ಗಳ ಬದಲಾವಣೆ		3,500
ವಿದ್ಯುಚ್ಛಕ್ತಿ	700	
ರಿಪೇರಿ		7,000
ಸವಕಳಿ		13,000
ಪಂಗಾಣಿಕ ಕಿ.ನೀ. ದರವರು ಕಂಡುಸಿ-ಡಿಯಿನಿ		

ಪ್ರಯಾಣಿಕ ಕಿ.ಮೀ. ದರವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

Q8) Explain briefly the reasons for disagreement in costing profit and financial profit.

. ಹಣಕಾಸಿನ ಹಾಗೂ ವೆಚ್ಚನಿರ್ಣಯ ಲೆಕ್ಕಗಳ ಲಾಭಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸಕ್ಕಿರುವ ಕಾರಣಗಳನ್ನು ಸಂಕ್ಷಿಪ್ರವಾಗಿ ವಿವರಿಸಿ.

## PART - C

Answer any four questions. Each question carries 5 marks.  $[4 \times 5 = 20]$  ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 5 ಅಂಕಗಳು.

- Q9) Write a note on Work Certified and Work Uncertified. ದೃಢೀಕರಿಸಿದ ಕೆಲಸ ಮತ್ತು ದೃಢೀಕರಿಸದೇ ಇರುವ ಕೆಲಸದ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
- Q10) Write a note on byproducts. ಉಪ ಪದಾರ್ಥದ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

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**M** Lipman

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#### **Table of Contents Mysore University Papers Financial Accounting**

- 1. Understanding the eBook Mysore University Papers Financial Accounting
  - The Rise of Digital Reading Mysore University Papers Financial Accounting
  - Advantages of eBooks Over Traditional Books
- 2. Identifying Mysore University Papers Financial Accounting
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Mysore University Papers Financial Accounting
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from Mysore University Papers Financial Accounting
  - Personalized Recommendations

- Mysore University Papers Financial Accounting User Reviews and Ratings
- Mysore University Papers Financial Accounting and Bestseller Lists
- 5. Accessing Mysore University Papers Financial Accounting Free and Paid eBooks
  - Mysore University Papers Financial Accounting Public Domain eBooks
  - Mysore University Papers Financial Accounting eBook Subscription Services
  - Mysore University Papers Financial Accounting Budget-Friendly Options
- 6. Navigating Mysore University Papers Financial Accounting eBook Formats
  - o ePub, PDF, MOBI, and More
  - Mysore University Papers Financial Accounting Compatibility with Devices
  - Mysore University Papers Financial Accounting Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Mysore University Papers Financial Accounting
  - Highlighting and Note-Taking Mysore University Papers Financial Accounting
  - Interactive Elements Mysore University Papers Financial Accounting
- 8. Staying Engaged with Mysore University Papers Financial Accounting
  - o Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Mysore University Papers Financial Accounting
- 9. Balancing eBooks and Physical Books Mysore University Papers Financial Accounting
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Mysore University Papers Financial Accounting
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Mysore University Papers Financial Accounting
  - Setting Reading Goals Mysore University Papers Financial Accounting
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Mysore University Papers Financial Accounting
  - Fact-Checking eBook Content of Mysore University Papers Financial Accounting

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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