



ವಿದ್ಯಾ ಸಂಸ್ಕಾರ ಪದವಿ ಪೂರ್ವ ಕಾಲೇಜು Vidya Sanskaar Pre-University College

(Affiliated to Department of School Education, Pre-University)

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Dear Parents and Students,

“Education is the most powerful weapon which you can use to change the world.”

At Vidya Sanskaar, this belief fuels every activity and every effort we undertake.

September was a vibrant month filled with energy, learning, and unity! Our Annual Sports Meet showcased incredible sportsmanship and teamwork across two thrilling days. The heartfelt Teacher's Day celebrations honoured the mentors who light the path of learning every day. Creativity and innovation came alive at the Art & Culture Exhibition, while Team Building Activities strengthened friendship and collaboration among students.

During the Parent-Teacher Meeting, we emphasized the importance of regular attendance to keep the learning momentum strong.

The Commerce Fest “Vishishta- The Commerce Fiesta”, highlighted the bright ideas and leadership skills of our students.

Together, these moments reflect our commitment to nurturing confident, talented, and responsible future leaders. Let's keep the spirit of learning and growth alive every day!

With best wishes and blessings,

Dr. Satish M Bejjihally

PhD, M.Phil, M.Sc., B.Ed., MBA (Edu), PGDEAS

CEO

Vidya Sanskaar Educational and Charitable Trust



Meet Our Editorial Team...

Core Members:

1. Dr. Satish M Bejjihally, CEO VSECT
2. Harshith Gowda S, EDL VSECT
3. Vinay G V, Principal
4. Shilpa T, Coordinator (Com. & Lang.)

Members:

1. Bhavya M K, Lecturer in English
2. Gangaraju D, Lecturer in Kannada
3. Julio Sterlin J S, Lecturer in Computer Science
4. Manu B, Lecturer in Chemistry
5. Mayuri Shetti, Lecturer in Business Studies
6. Preethi Patel N, Lecturer in Business Studies
7. Rajesha H N, Lecturer in Hindi
8. Shilpa S, Lecturer in English
9. Thippeswamy, Librarian
10. Mahalakshmi V, FDA

Vishishta - The Commerce Fiesta 2025



The Commerce Fest held at Vidya Sanskaar Pre-University college on 30th Sept 2025 as a resounding success. The program began with the invocation song with the presence of all dignitaries and the event started with the well wishes to the participants. The Fest showcased the talents and creativity of our students in the field of commerce. The event aimed to provide a platform for students to demonstrate their Mad-Ad show, Logo design, Debate, Role play, Fashion Show, Best News Reader, B-Quiz, Case study analysis, Collage making, Zero investment marketing challenge & Elevator pitch challenge. Students set up innovative stalls showcasing Food products i.e., Fireless cooking, Handicraft products & services.

The creativity and attention to detail in their displays were commendable, reflecting their understanding of marketing concepts and consumer behaviour.



Vishishta - The Commerce Fiesta 2025

The business plan presentations required participants to develop comprehensive strategies for hypothetical ventures, encompassing aspects such as market analysis, financial projections, and risk assessments. Students demonstrated their prowess in visual merchandising & product presentation through their exhibition displays. From handmade products to digital services, the range of offerings at the stalls highlighted the diversity and innovation of the student projects.

VSECT fraternities visited the exhibitions had the opportunity to interact with the students, learn about their entrepreneurial journeys, and even provided feedback on their projects. The interactive nature of the exhibitions fostered a sense of engagement and collaboration among participants and visitors alike. The Commerce Fest served as a testament to the creativity, intellect, and enthusiasm of our students, highlighting their ability to excel in a competitive and dynamic environment. The success of the fest would not have been possible without the hard work and dedication of the organizing committee, the support of the college administration, and the active participation of our students.



Annual Sports Meet 2025 – A Celebration of Strength, Spirit, and Sportsmanship!

The campus came alive with energy, cheers, and unbridled enthusiasm as our institution hosted the much-awaited Annual Sports Meet- Keerda Kalarava 2025 on 12th and 13th October 2025. The two-day event was a vibrant showcase of team spirit, healthy competition, and athletic excellence, bringing together students, faculty, and staff in a celebration of fitness and friendship.



The Meet featured an exciting lineup of indoor and outdoor events — from the strategic moves of Chess and Carrom, the fast-paced rallies of Badminton, to the thrilling team battles of Kabaddi, Cricket, and Volleyball. The Long Jump pits saw participants pushing their limits with every leap.

Every event echoed the values of discipline, determination, and sportsmanship, reminding everyone that victory lies not just in winning but in participation and perseverance.

The Sports Meet truly reflected the dynamic spirit of our students — their boundless energy, unwavering enthusiasm, and commitment to giving their best in every field, both academic and athletic.



The closing ceremony concluded with recognition of outstanding performers, but the real triumph was the camaraderie and joy shared across all participants. Indeed, it was not just a competition — it was a celebration of togetherness, talent, and the true sporting spirit!



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Promoting Youth Talent through District Level Volleyball Tournament 2025

Vidya Sanskaar Pre-University College had the proud privilege of hosting the District Level Volleyball Tournament for both Boys and Girls on 21st and 22nd September 2025, in association with the Department of Pre-University Education.



Teams from various PU Colleges across the district participated with great enthusiasm, showcasing their athletic skills, sportsmanship, and determination. The matches were conducted systematically under the supervision of qualified referees and officials, ensuring fair play and healthy competition.

The Girls' category witnessed remarkable performances, with players displaying agility, coordination, and team spirit. Similarly, the Boys' category featured intense matches that kept the spectators engaged throughout.



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Promoting Youth Talent through District Level Volleyball Tournament 2025



The final matches were held on 22nd October 2025, followed by the valedictory ceremony, where trophies and certificates were awarded to the winners and runners-up by the Chief Guest and college authorities. The winners of the tournament qualified to represent the district at the State Level Volleyball Championship.

The event concluded with a vote of thanks expressing gratitude to the Department of Pre-University Education, participating colleges, officials, staff, and students who contributed to the success of the tournament.

Overall, the District Level Volleyball Tournament at Vidya Sanskaar Pre-University College was a grand success, promoting the spirit of sportsmanship, unity, and excellence among young athletes.

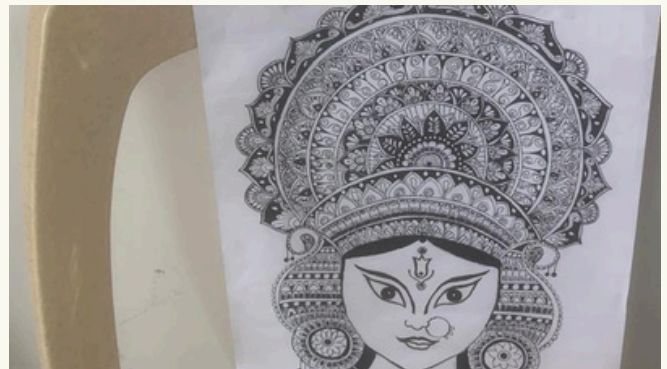
Art and Culture exhibition

The Art and Culture exhibition held at Vidya Sanskaar Pre-University college on 10th Sept 2025 as a resounding success. The exhibition showcased the talents and creativity of our students in the field of Art and Culture.

The event aimed to provide a platform for students to demonstrate their Talents in Singing, Dancing, Art, Painting, best out of waste, clay models, Rangoli.



VSPUC fraternities visited the exhibitions had the opportunity to interact with the students about art is a way to capture, express and transmit cultural values and beliefs and culture provide the context and the influence that shape art.



The success of the Art and Culture exhibition would not have been possible without the hard work and dedication of the organizing committee, the support of the college administration, and the active participation of our students.

Product Costs

The traditional cost system that defines Variable costs as varying in the short term with production will misclassify these costs as fixed.

In order to make sensible decisions concerning the products they market; managers need to know what their products cost. Product design, new product introduction decisions and the amount of efforts expended on trying to market a given product or product line will be influenced by the anticipated costs and profitability of the product. Conversely, if product profitability appears to drop, the question of discontinuance will be raised. Product costs also can play an important role in setting prices, particularly for customized products with low sales volume and without readily available market price.

The cumulative effect of decision on product design, introduction, support, discontinuance and pricing helps define a firm's strategy. If the product costs information is distorted, the firm can follow an inappropriate and unprofitable strategy. For example, the low-cost producer often achieves competitive advantage by servicing a broad range of customers. This strategy will be successful if the economies of scale exceed the additional costs, the diseconomies of scope, caused by producing and servicing a more diverse product line. If the cost system does not correctly attribute the additional costs to the products that cause them, then the firm might end up competing in segments where the scope related costs exceed the benefits from larger scale production.

Similarly, a differentiated producer achieves a competitive advantage by meeting specialized customer's needs with products whose costs of differentiation are lower than the price premiums charged for special features and services. If the cost system fails to measure differentiation costs properly, then the firm might choose to compete in segments that are actually unprofitable.

-Accountancy Department

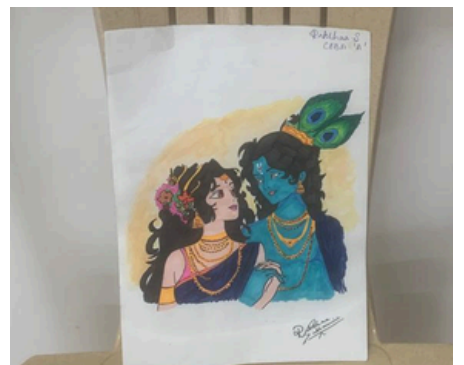
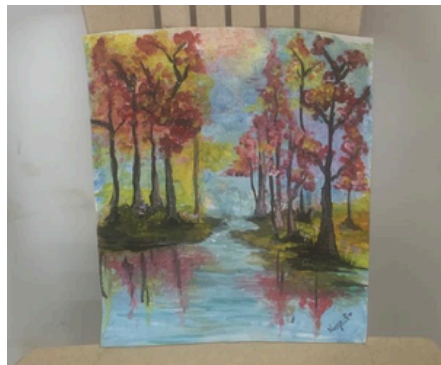
VSPUC





Gallery- The Frames of Glory...













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Contact Us

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We Welcome Your Suggestions!

**Have feedback, ideas, or suggestions
for the next volume?**

Feel free to reach out to us at:

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