## St Aloysius College (Autonomous)

Mangaluru
B.A./B.Com./B.B.A./B.Sc./B.C.A. Semester I - Degree Examination

# February - 2021 <br> ENGLISH 

Max. Marks: 100
Time: 3 Hours

## UNIT - I (PROSE)

I. A. Answer the following in a word/phrase/sentence each. (5×1=5)

1. What according to Tocqueville is the term used to suggest the root of patriotism among American people?
2. What qualities of his father did Kalam inherit?
3. Who complained that 'wealth accumulates and men decay'?
4. Who is the Dravidian referred to in the story 'A Hanging'?
5. Leacock draws a hilarious sketch of two rich business men trying to boast of their humble beginnings in life. True/ False.

## B. Answer any FIVE of the following in about 200 words each.

1. Comment on the author's opinion of American's and the kind of patriotism they display.
2. Tocqueville states that patriotism 'is in itself a kind of religion; it does not reason, but it acts from the impulse of faith and sentiment'. Do you agree or disagree with this statement? Provide reasoris for your answer.
3. 'Kalam's parents lived a life of piety and discipline'. Substantiate this idea with examples.
4. Write a short note on the people who had influenced Kalam as a young boy.
5. Discuss how capitalism turns people into 'dangerous lunatics in the real world' with reference to 'How Wealth Accumulates and Men Decay'.
6. What impression of the narrator do you get at the end of the essay ' $A$ Hanging'? Why?
7. Discuss how the two business men compete with each other in 'Self-made Men'.

## UNIT - II (POETRY)

II. A. Answer the following in a word/phrase/sentence each. (5x1=5)

1. In the poem 'Night and Death', who does 'Our First Parent' refer to?
2. What were some of the tools used to create the tiger?
3. If death stopped for 'wise men', what would they want to do?
4. In the poem, 'A Hot Noon in Malabar', who reads palm in a light singsong voice?
5. Who are the two imposters according to Kipling who need to be treated equally?
B. Answer any FOUR of the following in about 120 words each.
6. Explain how cosmic pattern is connected to the pattern of human life in the poem 'Night and Death'.
7. How does Blake define the characteristics of the tiger in the poem 'The Tyger'?

Contd... 2

## G. 135.1/335.1/435.1/535.1/635.1

3. Analyse the various images used in the poem 'Do Not Go Gentle into That Good Night'.
4. Explain the theme of the poem 'Night and Death' and bring out the connection between the two as depicted by the poet.
5. Do you think the poem 'A Hot Noon in Malabar' effectively conveys the poet's sense of nostalgia? Explain.
6. Why is Kipling's poem titled 'If'?

## UNIT - III (SHORT - STORY)

## III. Answer any THREE of the following in about 150 words each:

1. Do you think Celia and Ronald will make an ideal couple? Justify your answer.
2. Discuss the tone of the story 'Getting Married'. How does the narrator bring out this tone?
3. Why does Pahom buy more and more land? What does this signify?
4. How much land does a man actually need according to Leo Tolstoy's short story 'How Much Land Does a Man Need'?
5. What is the significance of the argument that the two sisters have in the story 'How Much Land Does a Man Need?' How it is related to what happens later?

## UNIT - IV (Grammar and Writing Skills)

IV. A. Fill in the blanks with appropriate idioms and phrases from the ones given in brackets:
( $6 \times 1=6$ ) (out of the frying pan into fire, be between the devil and the deep blue sea, make a beeline, to bank on, to feel blue, call the shots, bring home the bacon, cut from the same cloth, down and out, black sheep)

1. Dinesh and his sister are $\qquad$ . They both speak the truth all the time.
2. Sharat $\qquad$ for the buffet as soon as he entered the restaurant.
3. Anamika has been $\qquad$ ever since her ancestral property was taken over by the bank.
4. Chandana has been working hard all these years, $\qquad$ for her family.
5. He would later think about how he had jumped $\qquad$ when he ran away from home.
6. Tharun is $\qquad$ these days because he has lost his job.
B. Analyse the following graph. Write a report in about 150 words:
( $1 \times 6=6$ )
The following pie-chart shows the percentage distribution of the expenditure incurred in publishing a book.


Write a dialogue between a Teacher and the Principal discussing the issue of ragging.
D. Develop a story based on the hints given below in about 150 words.

Robert Bruce / defeated / finds himself in a hopeless situation / tempted to give up the struggle / chance up a spider / observes how the spider keeps trying to reach its web / nine times it fails to climb up the thread / succeeds in the tenth attempt / Robert Bruce gets inspired / he tries again and succeeds / reclaims his kingdom.
E. Read the following passage and answer the questions. Answer in a word/phrase/sentence for 1-mark questions and in $\mathbf{2}$ or $\mathbf{3}$ sentences for 2 marks questions.
Philosophy of Education is a label applied to the study of the purpose, process, nature and ideals of education. It can be considered a branch of both philosophy and education. Education can be defined as the teaching

During the Renaissance, the French skeptic Michel de Montaigne (1533 1592) was one of the first to critically look at education. Unusually for his time, Montaigne was willing to question the conventional wisdom of the period, calling into question the whole edifice of the educational system, and the implicit assumption that university-educated philosophers were necessarily wiser than uneducated farm workers, for example.
i. Why do educationists consider philosophy a 'weak and woolly' field?
a) It is not practically applicable
b) Its theoretical concepts are easily understood
c) It is irrelevant for education
d) None of the above
ii. What do you understand by the term 'Perennialism', in the context of the given comprehension passage?
a. It refers to something which is of ceaseless importance
b. It refers to something which is quite unnecessary
c. It refers to something which is abstract and theoretical
d. It refers to something which existed in the past and no longer exists now
iii. Were Plato's beliefs about education is democratic?
a) He believed that only the rich have the right to acquire education
b) Yes
c) He believed that only a select few are meant to attend schools
d) He believed that all pupils are not talented
iv. Why did Aquinas propose a model of education which did not lay much emphasis on facts?
a) Facts are not important
b) Facts do not lead to holistic education
c) Facts change with the changing times
d) Facts are frozen in time
v. What is the difference between the approaches of Socrates and Aristotle?
$\square$

## St Aloysius College (Autonomous)

 MangaluruB.Com. (Vocational) Semester I - Degree Examination January/February 202 ENGLISH

Time: 3 hrs.
Max Marks: 100
UNIT - I
(Introduction to Communication)
A. Answer any TWO of the following questions in about 200-
$(10 \times 2=20)$ 250 words.

1. Explain the various Communication Channels.
2. Write a note on various Stages of Communication.
3. List some Barriers for Effective Communication.
B. Read the following passage and answer the question
$(10 \times 1=10)$ below.
The reformer must know that what moves people in the authentic life is not mere writing. The newspapers and journals that Lokmanya Tilak and Gandiji ran the book they wrote, sold little, but had enormous effect. Their writing was known to reflect and be just an extension of, their exemplary lives. It was the authenticity of their lives which lent weight to their message, to their example. All knew that their lives were an integral whole- they were not moral in public life and lax in private, nor vice-versa. They were not full of pious thoughts and sacred resolutions within the walls of a temple and cheats outside.
A writer who is merely entertaining his readers, even one who is merely informing them, can do what he wants with the rest of his life. But the writer who sets out to use his pen to reform public life cannot afford such dualities.
Here is the testimony of one great man- Gandiji- about the influence of another Lokmanya Tilak:
"I believe that an editor who has anything worth saying and who commands a clientele cannot be easily hushed. He delivered his finished message as soon as he is put under duress. The Lokmanya spoke more eloquently from the Mandalay fortress than through the columns of the printed Kesari. His influence was multiplied thousand- fold by his imprisonment and his speech and his pen had acquired much greater power after he was discharged than before his imprisonment. By his death we have been editing his paper without pen and speech through the sacred resolution of the people to realise his life's dream. He could possibly have done more if he were today in the flesh preaching his view. Critics like me would perhaps be still finding fault in this expression of his or that. Today his message rules millions of hearts which determined to raise a permanent living by the fulfilment of his ambition in their lives".
1) Lokmanya Tilak's messages were most effective
i) When he delivered them through his editorials.
ii) After his death.
iii) Before his imprisonment.
iv) When he delivered speeches.
2) Which of the following is the result of Lokmanya Tilak's exemplary life?
i) The newspapers edited by him did not incur monetary loss.
ii) The books written by him were useful.
iii) People resolved to fulfil his life's dreams.
iv) Critics still find fault with his views.
3) Which of the following is the general tendency of critics according to the passage?
i) To find fault with one or the other expression of a writer.
B. Write the appropriate Suffix of the word given in the bracket.
1. The little girl $\qquad$ (yawn) during the programme.
2. The boy was $\qquad$ (kidnap) by the dacoits.
C. Write the appropriate Prefix of the underlined word and fill in the blank.
3. The man looks quite $\qquad$ .(friendly).
4. Kindly $\qquad$ the charger. (Plug).
D. Choose the appropriate idioms and phrases and fill in the blanks.
5. Jane is just never on time to work, it's really annoying. O wow, $\qquad$ here she comes.
6. His birhday was supposed to be a surprise! I can't believe you $\qquad$ . Now he knows!
7. Ha! John has been promising to paint the house for five years.... Maybe when
$\qquad$ $\rightarrow$
. Yeah, it'll $\qquad$ . I need to sign some papers at Jenny's school anyway so i'll pick her up for you too.
(To cost an arm and a leg, let the cat out of the bag, pigs fly, to kill two birds with one stone, to cut corners, break a leg)
E. Rewrite as directed.
(4×1=4)
8. We saw no one we knew (put a suitable question tag)
9. He is too weak to walk. (Rewrite using so...that)
10. The thieves saw the police. They ran away at once.(Rewrite using 'No sooner...than)
11. The place is dark and dangerous.( use not only...but also)
F. Choose the appropriate Antonym of the underlined word and ( $2 \times 1=2$ ) fill in the blank.
12. The report was once significant but now it is $\qquad$ .
13. The previous example was relevant, but this one is $\qquad$ .
G. Choose the appropriate Synonym of the underlined word and fill the blank:
14. It was a momentous moment in the history of the nation. (sudden, important, transient)
15. Her silence was taken as tacit agreement. (hostile, overt, implied)

## UNIT III <br> Transformation of Sentences

A. Convert the following Passage from direct into indirect
$(1 \times 5=5)$
Me: Hai! How are you?
Friend: I'm fine.
Me: You look worried. Is there any problem? You can share it with me.
Friend: Actually I am worried about my exams. There is only one week left for it.
And I think I have not studied anything. I'm feeling nervous.
Me : Oh! Just focus on your studies and you won't face any problem.
Friend: That's the problem. I can't concentrate.
Me: These all happened to me too. And hence I started meditating. It had a radical effect on my concentration power.
Friend: Thank you so much for your advice. I will surely follow it.
Me : OK then bye. I'll meet you soon.
Friend: Bye Bye!
B. Convert the following sentence from Active to Passive:

1. People speak English all over the world.
2. Someone has stolen my purse.
3. Elephants can carry heavy loads.
4. A car ran over a wandering dog.
C. Fill in the blanks with appropriate Tenses and rewrite the passage.
Some of the best known of these cases are $\qquad$ (find) among those mammals and birds that inhabit countries more or less $\qquad$ (cover) with snow during most part of the year. a good instance is $\qquad$ (afford) by the Irish or variable Hare, which is chiefly___(find) in Ireland and Scotland.
D. Write a dialogue of about 15-20 sentences on any one of the following:
5. Write a dialogue between two friends, on the topic, "The necessity of improving reading habits among children".

## OR

2. Write a dialogue between two elders on the topic, "The lack of morals in today's society".
E. Identify the errors in the following sentences and rewrite the ( $5 \times 1=5$ ) passage:
Robbing children of his childhood is a criminal act, and our society must weed this malaise out from the roots. But where does the root lie? Before you attempt a answer, let me give you a anecdote from the other ends of the social spectrum.
F. Write the best - summarisation of the following and rewrite (2x1=2) the option:
Nuclear waste is the most dangerous in all metals contaminants, since it is highly toxic and remains so for thousands of years.
i) Nuclear waste is most dangerous between all metal contaminants, because it is highly toxic and remains so for thousands of years.
ii) Nuclear waste is the most dangerous in all metal contaminants since it is highly toxic and remains so for thousands of years.
iii) Nuclear waste is most dangerous among all metal contaminants since it is very highly toxic and remains so for thousands of years.
iv) Nuclear waste is the most dangerous of all metal contaminants, since it is highly toxic and remains so for thousands of years.

## UNIT IV <br> NOVEL

A. Answer the following question.
$(10 \times 1=10)$

1. The Novel 'The Monk Who Sold his Ferrari' deals with a number of life lessons, how do you think are these applicable to the modern world.
$\square$

## St Aloysius College (Autonomous)

Mangaluru

## B.A./B.Com./B.B.A./B.Sc./B.C.A. - Semester I Degree Examination <br> February 2021 HINDI

Time: 3 hrs.
Max Marks: 100
। अ) एक वाक्य में उत्तर लिखिए :
१. वर्ण किसे कहते हैं?
२. स्वर के कितने भेद हैं?
३. मात्रा किसे कहते हैं ?
४. 'परीक्षा’ शब्द का संधि विच्छेद कीजिए।
५. द्रव्यवाचक संज्ञा के उदाहरण दीजिए।
६. कारक की परिभाषा लिखिए।

आ) किन्हीं दो प्रश्नों का उत्तर लिखिए :
१. संधि की परिभाषा लिख कर मुख्य भेदों को सोदाहरण समझाइए।
२. संज्ञा किसे कहते हैं ? भेदों को उदाहरण सहित समझाइए।
३. कारक किसे कहते हैं ? भेदों को सोदाहरण समझाइए।

II अ) एक वाक्य में उत्तर लिखिए :
?. पुरुषवाचक सर्वनाम के कितने भेद हैं ?
२. विशेषण की परिभाषा लिखिए।
३. कर्म के अनुसार क्रिया के कितने भेद हैं ?
૪. सकर्मक क्रिया की परिभाषा लिखिए।
५. बनावट के विचार से क्रिया के मुख्य कितने भेद हैं ?
६. 'कर्मवाच्य' किसे कहते हैं ?

आ) किन्हीं दो प्रश्नों का उत्तर लिखिए :
१. सर्वनाम की परिभाषा लिख कर उनके भेदों को सोदाहरण समझाइए।
२. क्रिया की परिभाषा लिख कर धातु को सोदाहरण समझाइए।
३. प्रयोग के कारण क्रिया के भेदों को उदाहरण सहित समझाइए।

III अ) एक वाक्य में उत्तर लिखिए :
१. अलाव के सामने घीसू माधव क्या कर रहे थे?
२. कफन के लिए कुल कितने रुपए इकट्टे हुए ?
३. 'पुरस्कार' कहानी के कहानीकार कौन हैं ?
४. मगध के राजकुमार का नाम क्या था ?
4. पठानों ने किस रंग का पोशाक पहना था ?
६. जुबैदा और संजय ने साथ में कौन सी पढ़ाई की थी ?

आ) किसी एक कहानीकार का परिचय लिखिए :
१. प्रेमचन्द।
२. जयशंकर प्रसाद।

इ) किसी एक की संदर्भ सह्टित व्याख्या कीजिए :
१. "बंद करो जी दरवाजा, बिना पूछे चढ़ आते हैं, अपने बाप का घर समझ रखा है। मत घुसने दो जी, क्या करते हो, धकेल दो पीछे..."
२. "बस करो और कुछ नहीं कहना। घर जाओ और विवाह की तैयारी करो।"

ई) किसी एक प्रश्न का उत्तर लिखिए :
१. "कफन" कहानी में वर्णित लेखक के विचारों को अपने शब्दों में लिखिए।
२. "वेलेंटाइन डे" कहानी का सार लिख कर विशेषताओं पर प्रकाश डालिए।

IV अ) एक वाक्य में उत्तर लिखिए :
१. प्रायश्चित कहानी में पंडित का नाम क्या है ?
२. बिल्ली का नाम क्या था ?
३. भोलाराम की उम्र कितनी थी ?
४. बालक का गाँव नैनीताल से कितनी दूरी पर था ?
५. 'मक्रील' कहानी के कहानीकार कौन हैं ?
६. मक्रील का अतिथि (कवि) किस होटल में ठहरा था ?

आ) किसी एक कहानीकार का परिचय लिखिए :
१. भगवती चरण वर्मा।
२. हरिशंकर परसाई।

इ) किसी एक की संदर्भ सहित व्याख्या कीजिए :
१. "अरे यार! बजट बिगड जाएगा । हृदय में जितनी दया है, पास में उतने पैसे तो नहीं है।"
२. "तो आओ। उसने कहा, यहीं साथ दो मक्रील के गर्भ में।"

ई) किसी एक प्रश्न का उत्तर लिखिए :
१. "प्रायश्चित कहानी में लोगों के अंधविश्वास पर तमाचा मारा गया है।" स्पष्ट कीजिए।
२. "मक्रील" कहानी का सार लिख कर विशेषताओं पर प्रकाश डालिए।

ష్రంత ఆలినలతియానా ణలలిలు（న్పాయిక్త）
山ుంగఆృరర


## February 2021

శన్నడ భాజర 山త్రిశి－ 1

## 

గెరజ్ అంశ： 100

## 

$(10 \times 3=30)$







$(6 \times 3=18)$



 బగోయున్ను బికుదఱుడిసి
11）భిలమో ఆङోన బ్మారిజ్ట్లుగగళాలుు？


13）నిన్న మననేసుత్త
చ్ర్ససు బึలతి శ్ట్టోదా
నిలరు Шరియొత్తలిది
గుడ్త ひూఱాగి
ఆాలర తారిదే
14）తాయి నిజ్నయి తేరేయి ఈ్రెగళ
ఎి్తి ఆరిeప్దదిగు
ఉల్రి బిలళలి శ్డతలల
సలిళ సంఠస కుంబలి

$(5 \times 2=10)$
15）ซూగీయగుళును ళండు షృగువుదు బฆగగటసు
16）Шయీణగాథియి ळండి చుణియిబిలెు
17）చ్రియిల జిలపసయిలగగ
18）మిగ்ళిల జిత్ర బరి బిడుబిఁడ

## G 337.1/G 437.1


$(6 \times 2=12)$
19) రష్రుర్యాన్రు
20) ๘ళుభానే
21) శేదరంబాిి జత్తష్ర ర్మో
22) జిలాదామ్ృుత
b) వరాజు టష్షఁి బరాయిరి
23) థి.వి.జి.
24) సు.రం.ఎజ్ముంత
25) జస్షుద డురుణ శ்థా
26) పుసేలాగాలబి

## 


28) చుమొరెట్యాససన ఆరాధ్ళ ద్లోటుద ळోసెరిలను?




33) 'గుంa' వందరాలుల

35) యుంగురో ఐడి ఎందారిలను?
36) బిపరరణ బిరలమి జిష్నేగగ ఒందు లుదాळరఠణ నిలషి
37) ఒ.ట..పి.యన్ను టిస్తరిగి బరేయిరి
38) 'బిబబ్మిలో బ్మాంింగో'లిలిసేబ్న్ను రజజిసిదపరారు?


## St. Aloysius College (Autonomous) Mangaluru <br> B.Com. Semester I - Degree Examination <br> February 2021 <br> SANSKRIT

Time: 3 Hours
Max. Marks: 100
1 इलोकत्रयं कर्णाटकभाषया आङ्ग्लभाषया वा अनुवादं कृत्वा विवृणुत ।
1.1 दारिद्यस्य महत्वमुत्तमरसालङ्कारभावादिभि:

कृत्वा रलोकचतुष्टयेन कथितं प्राज्ञाय राजे मया।
दत्तं तेन धनं पुनर्निजपुरं गच्छन् वने भीकरैः।
चोरैस्तच्च हृतं प्रिये गृहमगां तैस्ताडितोऽहं व्रणी ॥
1.2 जाड्धं धियो हरति सिक्चति वाचि सत्यं

मानोन्नतिं दिशति पापमपाकरोति ।
चेतः प्रसादयति दिक्षु तनोति कीर्तिं
सत्सङ्नतिः कथय किं न करोति पुंसाम् ॥
1.3 पराधारहीनो न यात्यन्यवार्तां

विना निर्णयेऽज्ञो महाभारवाहात् ।
स्वकं जीवनं मेघतुल्यस्सुतो मे
वृणोम्यार्य तस्यास्ति पत्नी किलान्या ॥
1.4 एकातपत्रं जगतः प्रभुत्वं नवं वयः कान्तमिदं वपुश्च ।

अल्पस्य हेतोः बहु हातुमिच्छन् विचारमूढः प्रतिभासि मे त्वम् ॥
1.5 मरुस्तल्यां यथा वृष्टिः क्षुधार्ते भोजनं तथा।

दरिद्रे दीयते दानं सफलं पाण्डुनन्दन ॥
2 पञ्चानां सन्दर्भसहितविवरणं कर्णाटकभाषया आङ्गलभाषया वा लिखत । $5 \times 4=20$
2.1 स्वाध्यायप्रवचनाभ्यां न प्रमदितव्यम्।
2.2 तद्दानं सात्त्विकं विदुः।
2.3 विधिरहो बलवानिति मे मतिः।
2.4 न तद्यशः इस्त्रभृतां क्षिणोति ।
2.5 प्रकृतिसिद्धमिदं हि दुरात्मनाम्
2.6 कपयस्तत् खण्डशोऽखण्डयन् ।
2.7 शाकाय वा स्यात् लवणाय वा स्यात् ।

3 द्वयो: संस्कृतभाषया टिप्पणीं लिखत ।
3.1 श्वशुरगृहनिवास:।
3.2 दिलीप:
3.3 हितोपदेशः
3.4 महाकविकालिदासः ।

## 4 चतुर्णां कर्णाटकभाषया आड्लभाषया वा प्रबन्धरूपेण उत्तरयत ।

4.1 अतिलोभो विनाशाय पाठस्य कथासारं लिखत ।
4.2 चञ्चला लक्ष्मी: पाठोक्तरीत्या लक्ष्मीप्रभावं विवृणुत ।
4.3 दिनचर्या पाठोक्त सामाजिक मौल्यानि कानि ?
4.4 स्नातकोपदेशः पाठस्य सारं लिखत।
4.5 दिलीपसिंहयोः संवादं सड़ुहीत ।
4.6 दारिद्यमहिमा पाठे निर्धनस्य दुरवस्था कीदृशी निरूपितमस्ति ?

5 रिक्तस्थानानि पूरयत / (द्वादशानाम्)
5.1 सोऽभ्यङ्: श्रमवातादीन् च $\qquad$ । (हतः, हन्ति, हतम्)
5.2 मता: $\qquad$ सर्वभूतानां सुखार्थाः प्रवृत्तयः । (सर्वा: सर्वात्, सर्वेण)
5.3 यां चिन्तयामि सततं मयि $\qquad$ विरका । (ता: तत्, सा)
5.4 आचार्यः _-_- अनुशास्ति । (अन्तेवासिनम्, अन्तेवासिनः, अन्तेवासिने)
5.5 यान्यनवद्यानि कर्माणि $\qquad$ सेवितव्यानि । (ते, तत्, तानि)
5.6 व्याघ्रः _-- खादति । (मानुषम्, मानुषाय, मानुषः)
5.7 दरिद्रे _-_- दानं सफलं पाण्डुनन्दन। (दीयते, दीयन्ते, दीयेते)
5.8 ब्रह्मापि नरं न _-_-। (रञ्जयति, रञ्जयन्ति, रञ्जयामि)
5.9 दयां $\qquad$ साधवः। (कुर्वन्ति, करोतु, कुरुत)
5.10 ——— नाम निकुम्भमित्रम्। (कुम्भोदरस्य, कुम्भोदरान्, कुम्भोदरम्)
5.11 वामेतरस्तस्य $\qquad$ प्रहर्तुः । (करः, करौ, करस्य)
5.12 दानेन पाणिः न तु $\qquad$ 1 (कङ्ळणस्य, कङ्ळणेन, कङ्ळणात्)
5.13 आत्मवत् सर्वभूतेषु यः पइयति $\qquad$ पण्डितः । (ते, तौ, स)
5.14 प्रकृतिसिद्धमिदं हि $\qquad$ । (महात्मन्, महात्मस्य, महात्मनाम्)
5.15 मनस्वी कार्यार्थी न गणयति दुःखं न च $\qquad$ । (सुखम्, सुखात्, सुखस्य)
(2018 Batch onwards)
G 139.1
Reg. No:


St Aloysius College (Autonomous) Mangaluru
B.A./B.Sc./B.Com. Semester I - Degree Examination

JanuaryFeblualy 2021
KONKANI
Time: 3 Hours
Max. Marks: 100

1. స్ఎదలలాంశో జలఱో బరంయృా:

ఆ) గృంఱా శోదృళా జాగిత జృతః?

↔) ఆమి ర®తిం లులయో్తృంనా?

2. ఎింజాయో దిలలనో స్ఎవాలాంశో జలషి బరయూా:
( $2 \times 5=10$ )





ఇక్లె ప్దుజి భుర్గి ఆసiงనా



కిస్త్రి జొలోో ఆజా జలతా

షుt్రరల దిలసో యితా.



Contd... 2

అ) స్బాలి నుష్రియూ
ఆ) లునిమో ஹృత్లా బిఃతెలిత్ల

## UNIT II

1. มีదాలాంశో జలఱో బరంకూ
$(6 \times 1=6)$

ఆ) గiงర్యు ఙిం నృందో ఃితెం?






ఆ) "జాయీక్తో ఛన్యా కుజి 2ులిజో ద్దుజి ద్దుజిఁ"
ఇ) "ळృంబో తుజిః నృతు న్దంయోగిగ ఆబూ?"




ఆ) అయ్లు
ఆ) むંరుం రృఃో

## UNIT III

1. న్లలాంశో జుகో బరంయూ :
$(1 \times 5=5)$






G 139.1
Page No. 3
2. సైాలాంశో జాఱో బరుంకృ :
$(5 \times 2=10)$
ఇ) "తెం గలా $\varepsilon$ స్లంయో, తెం Шృజారి బాయ్లో"
ఈ) "జాజారి జబితాంతో 〕ఘలనో లుట్లాం".
3. 2ంజాయో బరా స్నవాలృశో జలహో బరయయా:
$(10 \times 1=10)$



## UNIT IV

1. ఎరా దలర్యానో జలఱో బరంకూ:
$(1 \times 5=5)$


ఇ) శ్హెరాజి ప్యాజ్యి దియో.






$\square$

## St Aloysius College (Autonomous) Mangaluru

B.A. /B.Sc./B.Com./B.B.A./B.C.A. - Semester I -Degree Examination

February 2021
ADDITIONAL ENGLISH

## CROSS CULTURAL TEXTS - I

Time: $\mathbf{3}$ hrs.
Max Marks: 100

## SECTION A: Prose

I. Answer the following in a word/phrase or a sentence.
$(1 \times 5=5)$

1. The narrator's mother in "A Waterfall of Horses" worked for $\qquad$ .
2. In "The Adventure of the Speckled Band" Julia Stoner is the wife of Dr Roylatt. (True or False)
3. The lady in "The Human Phonograph" moves from Qinghai to Beijing to Factory 221 to meet her ex-husband who has been away for seven years. (True/False)
4. The short story collection by Shashi Tharoor called $\qquad$ was banned during the Emergency.
5. $\qquad$ was Bah Lumen's daughter who was having an affair with Sahib Sam.
II. Answer any FOUR following questions in about 150-200 $(4 \times 5=20)$ words:
6. Holmes is known for his uncanny observation skills. Elucidate with reference to "The Adventures of The Speckled Band."
7. Write a short note on the narrator in "A Waterfall of Horses"
8. "Once again she is in the terrain of Qinghai...she years for impossible Beijing..." Discuss with reference to "The Human Phonograph.
9. "There is no immediate threat of a suspension of our basic freedom, as there was then." Comment with reference to India: From Millennium and Beyond.
10. Elucidate on the importance of Ka ktien in Khasi Culture with reference to 'A Waterfall of Horses.'
III. Answer any ONE of the following in about 300-350
$(1 \times 10=10)$ words each:
11. "I have brought you a gift, she says." How is the gift relevant to the dying man. Justify the statement in reference to the short story 'The Human Phonograph'
12. Write a note on the Bilati men in the short story "A Waterfall of Horses."
13. "An India that denies itself to some Indians could end up being denied to all Indians" Comment with reference to India: From Midnight to the millennium and Beyond.

## SECTION B: Novel

## IV. Answer the following in a word/phrase or a sentence

$(1 \times 5=5)$

1. What trouble does Hep end up with in the novel?
2. Who is the protagonist in the novel "The Girl from the Nongrim Hills"?
3. How is Kitdor related to the protagonist of the novel?
4. Who is the titular character (the girl) in the novel ?
5. Name the music band in the novel " The girl from Nongrim Hills".

## V. Answer any ONE of the following in about 300-350 words each:

1. How is Shillong portrayed in "The Girl from Nongrim Hills"?
2. How does the setting and atmosphere help set the tone of the novel?
3. Elaborate on the various themes in the novel "The Girl from Nongrim Hills"?

## SECTION C: Poetry

VI. Answer any TWO of the following in about 100-150 words each:

1. Charles Bukowski's headstone is engraved with the simple saying, 'Don't Try.' Comment with reference to the poem "So You Want to be a Writer."
2. What according to the poet is the aftermath of war, justify with reference to the poem "The Orphan Girl"
3. Discuss the theme of the poem "Postcard from Kashmir."
4. Write a note on mythological background to the poem "Ms Militancy" by Meena Kandasamy.
5. Give a brief description of the biblical allusions used in "All Along the Watchtower"
VII. Annotate any TWO of the following in about 150-200 ( $2 \times 5=10$ ) words each:
6. don't be like so many writers, don't be like so many thousands of people who call themselves writers, don't be dull and boring and pretentious, don't be consumed with self-love. the libraries of the world have yawned themselves to sleep over your kind. don't add to that. don't do it.
7. Her sire had joined the wake of war;The battle-shock, the shout, and scar He knew and gained a glorious grave Such is the guerdon of the brave!
8. Watching that breast sprout back from its roots, the lone woman learnt to outgrow her loss. When the scars no longer showed and the faraway sea could be smelt between her legs, she dissolved in a mist of aftersmoke.
9. And my memory will be a little
out of focus, it in
a giant negative, black
and white, still undeveloped.

## SECTION D : Grammar

## VIII. Report writing:

1. Recently your college held a Seminar on Conservation of Water as a part of World Water Day celebrations. As the Student council Head of your college, write a report in 200 words for a local daily. Sign as Roy

## IX．Idioms and Phases：

## Choose the appropriate idiom／phrase from the list below to <br> （ $1 \times 5=5$ ） fill in the blanks．

（barking up the wrong tree ，Upset someone＇s applecart，Leaps and bounds， making a fresh start，Separate the wheat from the chaff ，Steer clear of，To hold one＇s tongue）

1．The prices are going up by $\qquad$
2．We must always $\qquad$ people who indulge in anti－social activities．
3．After decades of neglect，government schools are finally $\qquad$ with much－ needed improvements to facilities and teaching methods．
4．The sales team blamed the engineers for the organization＇s failure to bag the mega deal，but they were $\qquad$ －
5．The new testing procedure to evaluate employees will $\qquad$ ．

## X．Restaurant Review：

1．Write a review of your favourite restaurant to be published in the college newsletter．
（ $1 \times 5=5$ ）

## XI．Advertisement ：

1．＇The Code Studio＇is looking for a Web Designer with a 3 year experience．Draft an advertisement for publication in the local newspaper asking the deserving candidate to appear for a walk－in－interview on $12^{\text {th }}$ February 2021 from 9 AM－ 2 PM at The Code Studio Office in Lakshmipuran Road，Chennai．Contact Number－ 9952854634
XII．Giving Directions：
Look at the map of a part of a city given below．Write down directions for a person who wants to go from Beech Way street to the Hill Avenue．Note that on the way the person wants to stop for a few minutes at the Book store and wants to have lunch at the Chinese restaurant．


## (2020 batch onwards)

G 150.1
Reg. No.

## St Aloysius College (Autonomous)

## Mangaluru

## B.A./B.Sc. /B.Com./B.B.A/B.C.A Semester I - Degree Examination January/Feblecaly 2021

Time: 3 hrs.
Max Marks: 100

## I. Répondez aux questions

1. Dans son roman célèbre de Victor Hugo - 'The Hunchback of Notre Dame', comment s'appelle le personnage principal?
2. Donnez un autre nom donné à la ville de Paris.
3. La tour Eiffel a été construite par qui?
4. Le château de Versailles a été construit sous le règne de quel roi?
5. Louis XIV est aussi appellé $\qquad$
6. Qu'est-ce que Louis Pasteur a découvert?
7. Qui a fondé les Institut Curie à Paris.
8. Nommez deux desserts français.
9. Qu'est-ce qu'une superstition?
10. Quel produit fabrique la marque de Michelin?
II. Répondez aux questions en 5-6 lignes
11. Décrivez un des artistes français et ses œuvres.
12. Écrivez de deux sculpteurs célèbres du muse du Louvre.
13. Rédigez un texte à propos de Louis XVI et Marie Antoinette.
14. Énoncez les différents modes de transports en France.
15. Expliquez l'effet de la révolution française sur la science.
16. Expliquez la cuisine française avec deux spécialités régionales.

## III. Répondez aux 2 questions en 10 lignes

$(2 \times 10=20)$

1. Écrivez de trois marques françaises, ses origines et ses produits.
2. Expliquez les contributions des philosophes français aux idées politiques donnant des exemples
3. Expliquez la cuisine française avec ses spécialités régionales.
IV. Répondez en utilisant le pronom en ou y.
4. Il vient de la piscine?
5. Tu as acheté des légumes?
6. Avez-vous bu de l'eau?
7. Sylvie a habité rue de MG?
8. Tu vas au café?
9. Elle fait un voyage à Venise?
10. Tu vas passer une semaine au Japon?
11. Elle parle toujours de son travail?
12. Voulez-vous manger un chocolat?
13. Il vient de du restaurant ?
V. M. Dupont est allé chez une voyante pour savoir son avenir. Qu'est-ce qu'elle lui dit? Rédigez le texte au futur simple en minimum 8-10 lignes.


LA VOYANTE

VI. Comparez
(5)

1. La Tour Eiffel / Le Louvre
2. les femmes / les hommes
3. la télé / l'internet
4. la cuisine française / la cuisine de mon pays
5. les français / les habitants de mon pays

## VII. Complétez avec le temps convenables

1. Si tu as des mauvaises notes, tu $\qquad$ (être) puni !
2. Si le temps $\qquad$ (être) mauvais, nous ne sortirons pas.
3. Je $\qquad$ (venir) te voir si tu es sage.
4. Demain, il $\qquad$ (envoyer) un mél à son ami d'enfance.
5. Son gendre $\qquad$ (venir) dans cinq minutes.
VIII. Lettre et CV

Vous cherchez un travail comme photographe dans une enterprise français. Rédigez un CV avec une lettre de demande

## IX. COMPREHENSION

Faire les magasins à Paris n'est pas seulement à faire des achats dans les boutiques de luxe ou les nombreuses boutiques de créateurs. Les petites boutiques, les marchés aux puces coexistent également. On trouve des articles à tous les prix à Paris (cher, bon marché, en promotion. d'occasion). Les Parisiens et les touristes attendent diligemment pour la période de soldes qui commence en été vers les 25,26 juin et en hiver vers le 8 janvier de chaque année.
Les magasins de Paris ouvrent de 10 h à 19 h et ils sont fermés le dimanche à l'exception des boutiques du Carrousel du Louvre, de l'avenue des Champs-Elysées, du quartier du Marais ou encore de Sèvres-Babylone.

Contd... 3

Il y a des quartiers commerçants populaires à Paris :
À la Rue de Rivoli, vous trouvez des produits des grandes enseignes (habillement, mode) ou les articles de décoration ou de souvenirs (carte postale, magnets pour coller sur le frigo. t-shirt de Paris etc).Au quartier du Louvre-des Tuileries-des Champs-Elysées connu pour être la capitale du luxe et entièrement dédié à la mode et au design vous trouvez les boutiques de grands couturiers (Yves Saint Laurent, Versace, Hermès, Prada...) alors que la rue de la Paix et la Place Vendôme voient une forte concentration des plus grands bijoutiers et joailliers de Paris (Cartier, Mauboussin, Chanel, Van Cleef, Boucheron,...).Au quartier d'Opéra et de Chaussée d'Antin, on trouve des Grands Magasins, le Printemps et les Galeries Lafayette
qui se partagent tout le Boulevard Haussmann, véritable symbole de Paris de la Belle époque

## Répondez aux questions.

1. Qu'est-ce que c'est la période de soldes?
2. Où trouve-t-on les articles de décoration ou de souvenirs ?
3. Nommez des quartiers commerçants à Paris,
4. À quelle heure les magasins ouvrent et ferment à Paris?
5. Qu'est-ce que c'est les marchés aux puces?

## Complétez.

6. Cartier, Chanel et Van Cleef sont les ..............français. (bijouteries/boutiques/articles)
7. J'ai acheté des. pour mes parents (enseignes/souvenirs/soldes)
Dites vrai ou faux.
8. On trouve des choses en promotion aussi à Paris.
9. Les boutiques du Carrousel du Louvre ouvrent seulement le dimanche.
10. Ecrivez le synonym de Brièvement dans le texte.

## （2019 Batch onwards）

## G 151.1

Reg．No： $\square$

\section*{St Aloysius College（Autonomous）

\section*{Mangaluru

## Mangaluru <br> B．A．／B．Sc．／B．Com．／B．B．A．／B．C．A Semester I－DegreeExamination

 January／Febseary 2021MALAYALAM

## Time： 3 Hours

Max．Marks： 100
 உరைைดロツைைைக






விலிகளைாைைைைகை0ளร̆？
 வியைி่கலาக囚ைை






 வேனるం ？



$(3 \times 10=30)$






 ( $2 \times 15=30$ )




v. வృலகாளை










$\square$

## St Aloysius College (Autonomous) Mangaluru

B.Com. - Semester I- Degree Examination

February 2021
FINANCIAL ACCOUNTING - I
Time: $\mathbf{3}$ hrs.

## SECTION - A

## Answer any FIVE of the following.

1. What is money measurement concept?
2. What do you mean by IFRS?
3. Write the classifications of errors.
4. Write the journal entries for rectifying the following error Credit sales to Mohan ₹ 7,000 were not recorded. Credit purchases from Rohan ₹ 9,000 were not recorded.
5. Calculate cost of goods sold from the following information

Opening stock ₹ 20,000 , Purchases ₹ 5,000 , wages ₹ 800 , Sales ₹ 50,000 and closing stock ₹ 5,000 .
6. Mention four features of non- trading concern.
7. Classify the following into revenue and capital items
a. Life membership fees
b. Sale of old news paper
c. Cost of air conditioning
d. Repairs of lecturer hall

## SECTION - B

## Answer any FOUR of the following.

8. What do you mean by cash basis of accounting? Explain its advantages and disadvantages.
9. What is accounting standard? Explain its benefits.
10. Rectify the following errors assuming that Suspense Account was opened. Ascertain the difference in Trial Balance.
(a) Credit sales to Mohan ₹ 7,000 were recorded in Purchase Book. However, Mohan's Account was correctly debited.
(b) Credit purchases from Rohan ₹ 9,000 were recorded in Sales Book. However, Rohan's Account was correctly credited.
(c) Goods returned to Rakesh ₹ 4,000 were recorded in Sale Returns Book. However, Rakesh's Account was correctly debited.
(d) Goods returned from Mahesh ₹ 1,000 were recorded through Purchase Returns Book. However, Mahesh's Account was correctly credited.
(e) Goods returned to Naresh ₹ 2,000 were recorded through Purchases Book. However, Naresh's Account was correctly debited.

G 301.1 Prepare Bank Reconciliation Statement as on 31st March, 2020 from the following particulars :
ii. On 30th March, cheques had been issued for ₹ 70,000 of which cheques amounting ₹ 3,000 only had been encased up to 31st March.
iii. Cheques amounting to ₹ 3,500 had been paid into the bank for collection but of these only 500 had been credited in the Pass Book. iv. Bank has charged $₹ 500$ as interest on overdraft and the intimation of which has been received on 2nd April, 2020.
v. Bank Pass Book shows credit for $₹ 1,000$ representing ₹ 400 paid by debtor of $R$ direct into the bank and ₹ 600 collected directly by the bank in respect of interest on R's investment. R had no knowledge of these items.
vi. A cheque for ₹ 200 has been debited in the bank column of Cash Book by $R$ but it was not sent to the bank at all.
12. Prepare Manufacturing Account from the following:

| SI. <br> No. | Items | Amount <br> (₹) |
| :---: | :--- | ---: |
| 1. | Opening Stock: <br> a) Raw material <br> b) Work-in-Progress <br> c) Finished goods | 32,000 |
| 2. | Carriage | 12,000 |
| 25,000 |  |  |
| 3. | Carriage on sales | 2,200 |
| 4. | Sale of scrap | 4,500 |
| 5. | Purchases | 4,000 |
| 6. | Manufacturing wages | 80,000 |
| 7. | Fuel | 12,000 |
| 8. | Salaries | 2,000 |
| 9. | Bad debts | 24,000 |
| 10. | Depreciation (On Machinery) | 1,000 |
| 11. | Repairs to plant | 800 |
| 12. | Factory expenses | 3,200 |
| 13. | General expenses | 5,000 |
| 14. | Motive power | 3,500 |
| 15. | Depreciation on furniture | 1,500 |
| 16. | Discount allowed | 1,000 |
| 17. | Factory expenses due | 300 |
| 18. | Materials used for personal use | 2,000 |
| 19. | Closing stock: |  |
|  | a) Raw materials | 24,000 |
|  | b) Work-in-Progress | 10,000 |
|  | c) Finished goods | 30,000 |

13. a) Calculate closing stock from the following:

|  | $₹$ |  | $₹$ |
| :--- | :---: | :--- | :---: |
| Sales | 10,000 | Opening Stock | 500 |
| Purchases | 6,150 | Returns Inward | 250 |
| Gross Profit | 4,000 | Return Outward | 500 |
|  |  | Carriage Inward | 200 |

b) Calculate gross profit from the following:

Purchases (200 units) ₹ 8,000
Freight and Carriage ₹ 800
Sales (150 units) ₹ 12,000

## Answer any TWO of the following.

14. From the following particulars prepare a Bank Reconciliation Statement of ALPHA MOTOR PVT Limited as on 30/9/2019
15. Overdraft as 30.9.2019 as per bank pass book Rs. 10000 .
16. Cheque deposited in the bank but not recorded in the cash book Rs. 100
17. Cheque received and recorded in the bank column but not sent to bank for collection Rs. 1000.
18. Several cheques were drawn in the last week of September totaling

Rs. 15000 . Of these cheques totaling only Rs. 9000 were cashed before $30^{\text {th }}$

## September.

5. Several cheques totaling Rs. 9000 were sent for collection, of these cheques of the value Rs. 3500 were collected and credited by the bank in October.
6. On $11^{\text {th }}$ September 2019 the credit side of the bank column of the cash book was undercast by Rs. 1000.
7. Rs. 250 paid directly by the bank, but was not recorded in the cash book.
8. In the cash book a bank charge Rs. 30 was recorded twice while another bank charge Rs. 50 was not recorded at all.
9. Interest of Rs. 1400 was charged by the bank but was not recorded in the cash book.
10. The credit balance of Rs. 2600 on September 15, 2019 was brought forward on $16^{\text {th }}$ September 2019 as debit balance of Rs. 2600.
11. A wrong debit given in the bank passbook Rs. 1500.
12. Insurance premium directly paid by the bank under standing instruction Rs. 600.
13. Trial balance of Anuradha agencies as on 31-03-2012.

| Trial balance of Anuradha |  |  |  |
| :--- | ---: | :--- | ---: |
| Debit balances | Amount $₹$ | Credit balances | Amount $₹$ |
| Drawings | 1,800 | Capital | 80,000 |
| Buildings | 15,000 | General reserve | 20,000 |
| Furniture \& Fittings | 7,500 | Loan from Hari @ $6 \%$ | 15,000 |
| Computer | 25,000 | Sales | $1,00,000$ |
| Interest on loan | 900 | Commission received | 7,500 |
| Loose tools | 6,100 | Sundry creditors | 10,000 |
| Purchases | 75,000 |  |  |
| Stock on 1-4-2011 | 25,000 |  |  |
| General expenses | 15,000 |  |  |
| Freight inward | 2,000 |  |  |
| Freight outward | 1,000 |  |  |
| Sundry debtors | 28,000 |  | $\mathbf{2 , 3 2 , 5 0 0}$ |
| Bank | 20,200 |  |  |
| Goodwill | 10,000 |  |  |
|  | $\mathbf{2 , 3 2 , 5 0 0}$ |  |  |

## G 301.1

Adjustments:
(I) Closing stock is $₹ 32,000$.
(ii) Depreciate computer @ $10 \%$; buildings @5\%; furniture and fittings @ $10 \%$.
(iii) Provide for bad and doubtful debts @ $5 \%$ and for-discount on debtors @ $2 \%$.
(iv) Provide interest on drawings @ $6 \%$ and on capital @ $8 \%$.

Prepare final accounts for the said period after giving effect to the adjustments.
16. Explain in brief the concepts and conventions of Accounting.

## SECTION - D

## Answer the following: (Compulsory)

17. Give Journal Entries to rectify the following errors:-
a) Goods purchased from Ajay for ₹ 2,600 were recorded in Sales Book by mistake.
b) Goods for ₹ 4,400 sold to Surendra was passed through Purchase Book.
c) A customer returned goods worth $₹ 1,000$. It was recorded in 'Purchase Return Book'.
d) A credit sale of ₹ 126 to Rajesh was entered in the books as ₹ 162.
e) Sale of old chairs and Table for ₹ 700 was treated as sale of goods.
f) Rent of proprietor's residence, ₹ 800, debited to Rent A/c.
$\square$

## St Aloysius College (Autonomous) Mangaluru <br> B.Com. ACCA Semester I- Degree Examination <br> February 2021 INTERNATIONAL FINANCIAL ACCOUNTING

Time: 3 hrs.
Max Marks: 100

## SECTION - A

## Answer any FIVE of the following.

1. Explain the term 'assets'.
2. If sales (including sales tax) amounted to $\$ 27,612.50$, and purchases (excluding sales tax) amounted to $\$ 18,000$, what would be the balance on the sales tax account, assuming all transactions are subject to sales tax at $17.5 \%$ ?
3. Dev, a trader, purchased an item of plant for $\$ 1,000$ on 1 August 2001 which he depreciates on the reducing balance at $20 \%$ pa.

What is the depreciation charge for each of the first three years if the accounting year end is 31 July?
4. Elijah started the month with cash at bank of $\$ 1,780$.

What was the balance carried forward after accounting for the following transactions in June?
(1) Elijah withdrew $\$ 200$ per week to cover living expenses.
(2) A customer paid for goods with a list price of $\$ 600$, less trade discount of $5 \%$.
(3) An amount of $\$ 400$ was received from a credit customer.
(4) Bankings of \$1,200 from canteen vending machines.
5. If an entity uses the continuous weighted average cost method to value closing inventory, what is the value of closing inventory based upon the following information?

2 Feb Purchased 10 units at a cost of $\$ 5.00$ per unit
5 Feb Sold 6 units at a price of $\$ 8$ per unit
7 Feb Purchased 10 units at a cost of $\$ 6.50$ per unit
6. The petty cash balance at 30 November 2019 was $\$ 25$. The following transactions occurred during November 2019:
a) Refreshments were purchased at a cost of $\$ 7.25$.
b) Travel expenses of $\$ 12.75$ were reimbursed to an employee.
c) The cleaner was paid $\$ 15$.

What was the petty cash float at 1 November 2019?
7. In times of rising prices, the valuation of inventory using the first in, first out method, as opposed to the weighted average cost method, will result in which ONE of the following combinations? Cost of sales Profit Closing inventory

## A Lower Higher Higher

B Lower Higher Lower
C Higher Lower Higher
D Higher Higher Lower

## SECTION - B

## Answer any FOUR of the following.

$(4 \times 12=48)$
8. The following information relates to the first two months' trading of Bean, who is in business as a hairdresser. All transactions are on a cash basis.

9 May Bean paid $\$ 1000$ into the business
16 May Purchased supplies for $\$ 600$
29 May Paid miscellaneous expenses $\$ 100$
30 May Goods sold for cash \$720
10 June Received $\$ 600$ from Rayon as a loan repayable in three year's time
15 June Purchased supplies $\$ 400$
19 June Sold good for credit \$700
28 June Paid rent on premises $\$ 75$
30 June Receipts from customers for credit sales made earlier $\$ 500$.
Bean held no inventory at 30 June.
Write up and balance the ledger accounts for each month.
9. Phillips has closing inventory of 10 units at a cost of $\$ 6.0$ per unit at 31 December 2015 .

During the first week of January 2016, Phillips entered into the following transactions:
Purchases-
1st January - 7 units at $\$ 6.50$ per unit
5 th January -6 units at $\$ 7.00$ per unit
8th January - 8 units at $\$ 7.50$ per unit
Philips sold 7 units for $\$ 12.50$ per unit on 7th January.
Required:
(a) Calculate the value of the closing inventory at the end of the first week of trading using the following inventory valuation methods:
(1) Periodic weighted average cost
(2) Continuous weighted average cost.
(b) Prepare the statement of profit or loss (sales revenue, cost of sales, gross profit) for the first week of trading using each method of inventory valuation.
10. James bought new machinery on 1 January 2013 for $\$ 40,000$. It's useful life was estimated to be five years, after which its second hand value is expected to be $\$ 12,000$.
Required:
(a) Calculate annual depreciation charge using:
A. Straight-line method
B. $10 \%$ reducing balance
(b) Using the reducing balance method, Write up the asset $\mathrm{a} / \mathrm{c}$, depreciation expense $\mathrm{a} / \mathrm{c}$ and accumulated depreciation a/c over the useful life of the asset.

1. The balance in Jovanovich's cash account at 30 June showed an asset of $\$ 1,660$; his bank statement showed a balance of $\$ 450$ but he was unable to determine from the statement whether the balance was in hand or overdrawn. On reconciling the cash account he discovers the following:
a. The debit side of the cash account had been undercast by $\$ 200$.
b. A total on the receipts side of the cash account of $\$ 2,475$ had been brought forward as $\$ 4,275$.
c. A cheque received by Jovanovich for $\$ 220$ had been dishonoured (i.e. refused by the paying bank).
d. Bank charges of $\$ 24$ and standing orders totaling $\$ 160$ had been omitted from the cash account.
e. Unpresented cheques totalled $\$ 520$ and uncleared deposits $\$ 626$.

## Required:

(a) Write up an adjusted cash account.
(b) Prepare a bank reconciliation statement at 30 June.
12. On 1 October 2017, Pedantic acquired $60 \%$ of the equity share capital of Sophistic in a share exchange of two shares in Pedantic for three shares in Sophistic. The issue of shares has not yet been recorded by Pedantic. At the date of acquisition shares in Pedantic had a market value of $\$ 6$ each. Below are the summarized draft financial statements of both entities.

Statement of profit or loss for the year ended 30 September 2018

|  | Pedantic $\$ 000$ | Sophistic $\$ 000$ |
| :---: | :---: | :---: |
| Revenue | 85,000 | 42,000 |
| Cost of sales | (63,000) | $(32,000)$ |
| Gross profit | 22,000 | 10,000 |
| Distribution costs | $(4,000)$ | $(3,500)$ |
| Administrative expenses | $(8,000)$ | $(1,000)$ |
| Finance costs | (600) | (400) |
| Profit before tax | 9,400 | 5,100 |
| Income tax expense | (2,162) | $(1,000)$ |
|  | 7,238 | 4,100 |

Statements of financial position as at 30 September 2018

|  | Pedantic | Sophistic |
| :--- | :--- | :--- |
|  | $\$ 000$ | $\$ 000$ |

Assets

| Non-current assets |  |  |
| :--- | :--- | ---: |
| Property, plant and |  |  |
| Equipment | 40,600 | 12,600 |
| Current assets | $\underline{16,000}$ | $\underline{6,600}$ |
| Total assets | $\underline{19,200}$ |  |
| Equity and liabilities | 10,000 | 4,000 |
| Equity shares of $\$ 1$ each | $\underline{35,400}$ | $\underline{6,500}$ |
| Retained earnings | 45,400 | 10,500 |

## Non-current liabilities:

| 10\% loan notes | 3,000 | 4,000 |
| :--- | ---: | :--- |
| Current liabilities | $\underline{8,200}$ | $\underline{4,700}$ |
| Total equity and liabilities | $\underline{56,600}$ | $\underline{19,200}$ |
| The following information is relevant: |  |  |

The following information is relevant:
(i) At the date of acquisition, the fair values of Sophistic's net assets were equal to their carrying amounts.
(ii) Sales from Sophistic to Pedantic in the post-acquisition period were $\$ 6$ million.

Sophistic made a mark up on cost of $20 \%$ on these sales. One quarter of these goods remained in the inventory of Pedantic at the year-end.
(iii) Other than where indicated, statement of profit or loss items are deemed to accrue evenly on a time basis.
(iv) At 30 September 2018, Sophistic had a receivable due from Pedantic of $\$ 1$ million. This agreed with the amount payable to Sophistic in Pedantic's financial statements.
(v) Pedantic has a policy of accounting for any non-controlling interest at fair value. The fair value of the non-controlling interest at the acquisition date was $\$ 5.9$ million. Consolidated goodwill was not impaired at 30 September 2018.
Required:
Prepare the consolidated statement of profit or loss for Pedantic for the year ended 30 September 2018.
3. The statements of financial position of Paniel at 31 March 2017 and 2016 were as follows:

|  | Reference to notes | 31 March |  |
| :---: | :---: | :---: | :---: |
|  |  | 2017 | 2016 |
|  |  | \$000 | \$000 |
|  | 2 | 3,060 | 2,140 |
| Non-current assets |  | (840) | (580) |
| Net current assets | 3 | 2,220 | 1,560 |
|  |  | 1,570 | 1,520 |
|  |  | 3.790 | 3.080 |
| Ordinary share capital |  | 1,100 | 1,000 |
|  |  | 900 | 800 |
| Share premium account |  | 590 | 480 |
| Retained earnings |  |  |  |
| 6\% Loan notes |  | 2,590 | 2,280 |
|  | 4 | 1,200 | 800 |
|  |  | 3.790 | 3,080 |

Notes
(1) The net cash generated from operating activities for the year is $\$ 746,000$, before deducting interest paid on the loan notes.
(2) During the year the company sold non-current assets which had cost $\$ 480,000$ for $\$ 280,000$.
(3) The net current asset figures include cash at bank:

31 March 2016 \$14,000

## 31 March 2017 \$18,000

All other movements in net current assets have already been allowed for in calculating the net cash inflow from operating activities given in Note 1 above. Dividends paid, when calculated, should be included in financing activities.
(4) The loan note issue during the year took place on 1 April 2016, and all interest for the year ended 31 March 2017 was paid in the year.
(5) Profit for the year ended 31 March 2017 before allowing for dividends paid was $\$ 260,000$.
(6) Ignore taxation.

## Required:

Prepare the company's statement of cash flows for the year ended 31 March 2017, beginning with the net cash inflow from operating activities given in Note 1 above.

## SECTION - C

## Answer any TWO of the following.

14. Phillipa Page prints and publishes study materials. She prepared the following trial balance as at 30 June 2018:

|  | Dr (\$) | Cr (\$) |
| :--- | :---: | ---: |
| Purchases | 60,000 |  |
| Inventory at 1 July 2017 | 10,000 |  |
| Sales |  | 120,000 |
| Distribution costs | 13,200 |  |
| Administrative and selling expenses | 5,600 |  |
| Trade receivables | 12,200 |  |
| Irrecoverable debts | 1,550 |  |
| Bank overdraft |  | 4,150 |
| Capital account at 1 July 2017 |  | 73,100 |
| Discount received |  | 2,500 |
| 6\% Bank loan | 102,500 | 10,000 |
| Non-current assets at carrying amount |  |  |
| Capital introduced in the year | 8,00 | 5,000 |
| Loan interest paid |  |  |
| Drawings | 15,000 | 5,600 |
| Trade payables |  |  |
| Wages | $\underline{228,350}$ | $\underline{228,000}$ |
| Suspense |  |  |

The following is to be taken into account:
(i) Inventory valuation at 30 June 2018 was $\$ 12,000$.
(ii) Phillipa decided to write off an irrecoverable debt of $\$ 1,000$. This should be accounted for as an administrative and selling expense.
(iii) The wages cost should be split equally between cost of sales and administrative and selling expenses.
(iv) The bank loan was taken out on 1 July 2017.
(v) The depreciation charge for the year of $\$ 5,000$ on property, plant and equipment has not yet been accounted for. It should be classified as a cost of sale.
(vi) The balance on the suspense account represents the proceeds from the disposal of an item of property, plant and equipment. At the date of disposal, that item had a net carrying amount of $\$ 10,000$. The gain or loss on disposal should be accounted for as a cost of sale.

Required:
Prepare the statement of profit or loss for the year ended 30 June 2018, together with the statement of financial position as at 30 June 2018 on behalf of Phillipa Page.

Otter operates a computerized accounting system for its accounts receivable and accounts payable ledgers. The control accounts for the month of September are in balance and incorporate the following totals:

| Accounts receivable ledger: |  |  |
| :--- | :--- | ---: |
| Balances at 1 September: | Debit <br> Credit | 386,430 |
|  |  | 190 |
| Sales revenue | 158,194 |  |
| Cash received |  | 2,160 |
| Discounts allowed |  | 590 |
| Sales returns inwards |  | 370 |
| Credit balances at 30 September |  |  |
| Accounts payable ledger: |  | 184,740 |
| Balances at 1 September: | Credit | 520 |
|  | Debit | 98,192 |
| Purchases |  | 103,040 |
| Cash payments | 990 |  |
| Discounts received |  | 1,370 |
| Purchases returns outwards | 520 |  |
| Debit balances at 30 September |  |  |

Although the control accounts agree with the underlying ledgers, a number of errors have been found, and there are also several adjustments to be made. These errors and adjustments are detailed below:
a. Four sales invoices totaling $\$ 1,386$ have been omitted from the records;
b. A cash refund of $\$ 350$ was paid to a customer, A Smith, whose account balance was a credit. This refund was mistakenly treated as a payment to a supplier with the same name;
c. A contra settlement offsetting a balance of $\$ 870$ due to a supplier against the accounts receivable ledger account for the same company is to be made;
d. Irrecoverable debts totaling $\$ 1,360$ are to be written off;
e. During the month, settlement was reached with a supplier over a disputed account. As a result, the supplier issued a credit note for $\$ 2,000$ on 26 September. No entry has yet been made for this;
f. A purchases invoice for $\$ 1,395$ was keyed in as $\$ 1,359$;
g. A payment of $\$ 2,130$ to a supplier, B Jones, was mistakenly entered to the account of R Jones;
h. A debit balance of $\$ 420$ existed in the accounts payable ledger at the end of August. The supplier concerned cannot now be traced and it has been decided to write off this balance.

Required:
Prepare the accounts receivable and accounts payable ledger control accounts as they should appear after allowing, where necessary, for the errors and adjustments listed.
16. You are given summarized results of Solo, an electrical engineering business, as follows:

Statements of profit or loss

|  | Year ended 31 December |  |
| :---: | :---: | :---: |
|  | 2016 | 2015 |
|  | \$000 | \$000 |
| Revenue | 60,000 | 50,000 |
| Cost of sales | 42,000 | 34,000 |
| Gross profit | 18,000 | 16,000 |
| Distribution and administration expenses | 15,500 | 13,000 |
|  | 2,500 | 3,000 |
| Finance costs | 2,200 | 1,300 |
| Profit before tax | 300 | 1,700 |
| Income tax expense | 350 | 600 |
| (Loss)/profit after tax | $\underline{(50)}$ | 1,100 |



| Non-current liabilities | 6,000 | 5,500 |
| :--- | :--- | :--- |
| Interest-bearing borrowings | 6,00 |  |

## Current liabilities

Trade payables
23,500
19,400
43,000
39,500

## Required:

Calculate the following ratios for both years
(i) Current ratio OR quick ratio
(ii) Inventory turnover (days)
(iii) Receivables turnover (days)
(iv) Payables turnover (days)
(v) Gross profit \% OR net profit \% (before taxation)
(vi) Return on equity (ROE)
(vii) Return on capital employed (ROCE)
(viii) Gearing (debt to equity).

## SECTION - D

## Answer the following: (Compulsory)

17. Explain the Fundamental and enhancing characteristics of financial information.
18. Explain the Fundamental and enhancing characterist

Reg. No. : $\square$
St Aloysius College (Autonomous)
Mangaluru

## B.Com. Semester I- Degree Examination February 2021 BUSINESS ECONOMICS

Time: 3 hrs.

## SECTION - A

## Answer any FIVE of the following.

Max Marks: 100

1. State the scarcity definition of economics.
2. What do you mean by consumer equilibrium?
3. Mention any four methods of demand forecasting.
4. What is an isoquant curve?
5. What is Business Economics?
6. What is production function?
7. What is meant by deductive and inductive methods?

## SECTION - B

Answer any FOUR of the following.
$(4 \times 12=48)$
8. Who is a business economist? Explain his/her roles and responsibilities.
9. Explain the law of Equi marginal utility.
10. State the law of demand with its exceptions.
11. What are the different concepts of revenue? Examine $A R$ and MR under imperfect competition.
12. What is Budget line? Explain the shifts in Budget line.
13. Explain the equilibrium of the firm and industry in short run and long run under perfect competition.

SECTION - C
Answer any TWO of the following.
14. Explain the law of diminishing marginal utility.
15. What is business economics? Explain its nature and objectives.
16. Explain the cost - output relationship both in short run and long run.

## SECTION - D

Answer the following: (Compulsory)
17. Write a note on concept of consumer surplus.

Reg. No. : $\square$
St Aloysius College (Autonomous) Mangaluru

## B.Com. - Semester - I - Degree Examination

 February 2021 BUSINESS STATISTICSMax Marks: 100
Time: 3 hrs.

## SECTION - A

## Answer any FIVE of the following.

$(5 \times 2=10)$

1. State the meaning and sources of Primary Data.
2. In the series given below, calculate Quartiles.

$$
18,2,4,6,20,22,8,10,12,14,16,24
$$

3. Calculate Range and co-efficient of range from the following Data.

Income (Rs.) 200, 270, 120, 178, 310, 540, 295
4. State any two uses of regression analysis.
5. What is Time series analysis? Sate it's any two importance in business.
6. Compute simple aggregate price index from the following Data by taking year 2013 as base year.

| Commodities | Price in 2013 <br> (Rs) | Price in 2019 <br> (Rs) |
| :--- | :---: | :---: |
| A | 25.00 | 32.00 |
| B | 6.00 | 9.00 |
| C | 2.50 | 4.00 |
| D | 9.00 | 12.00 |

7. The sum of upper and lower quartile is 76 . Their difference is 14 .Calculate coefficient of Quartile deviation.
SECTION - B

Answer any FOUR of the following.
$(4 \times 12=48)$
8. Compute Arithmetic Mean, Median, and Mode

| C.I | $110-120$ | $120-130$ | $130-140$ | $140-150$ | $150-160$ | $160-170$ | $170-180$ | $180-190$ | $190-200$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $f$ | 6 | 25 | 48 | 72 | 116 | 60 | 38 | 22 | 3 |

9. (a) Calculate MD from Arithmetic mean and its co-efficient from the following data.

| X | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| f | 3 | 12 | 20 | 40 | 15 | 6 | 4 |

G 303.1
(b) Calculate Geometric Mean for the following data.

| $\mathrm{C}-\mathrm{I}$ | $10-20$ | $20-30$ | $30-40$ | $40-50$ | $50-60$ | $60-70$ | $70-80$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| f | 5 | 9 | 19 | 23 | 7 | 4 | 1 |

10. (a) Calculate correlation between Price and Supply.

| Price (Rs) | 8 | 10 | 15 | 17 | 20 | 22 | 24 | 25 |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Supply | 25 | 30 | 32 | 35 | 37 | 40 | 42 | 45 |

(b) From the following data, estimate the retail price when wholesale price is Rs. 120

|  | Wholesale Price <br> (Rs) | Retail Price <br> (Rs) |
| :--- | :---: | :---: |
| Arithmetic Mean | 80 | 110 |
| Standard Deviation | 4 | 5 |
| Co-efficient of <br> correlation | 0.7 |  |

11. (a) Fit a straight line trend by the method of least squares. Estimate the value for the year 2016.

| Year | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Value | 40 | 43 | 42 | 39 | 40 | 37 | 35 | 39 |

(b) Calculate 5 yearly moving averages for the data given in the following table.

| Year | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Value | 110 | 104 | 98 | 105 | 109 | 129 | 115 | 110 | 114 | 122 | 130 | 127 |

$$
4 \text { marks- }
$$

12. (a) What are Consumer Price Index Number? Explain the steps in the construction of consumer price index number.
-8 marks-
(b)A family budget enquiry revealed that the expenditure of family are $30 \%$, $15 \%, 20 \%, 10 \%$ and $25 \%$ respectively for food, house rent, cloth, fuel and others. If the respective group indices are $200,150,150,250$ and 160 .Find the cost of living Index.
13. (a) Define Statistics. Explain the functions of Statistics.

## Page No. 3

## G 303.1

(b) In the year 2007, out of total 2000 workers in a factory, 1550 were members of a trade union. The number of women workers was 250 , out of which 200 did not belong to any trade union.

In the year 2010, the number of union workers was 1725, of which 1600 were men. The number of non-union workers was 380 among which 155 were women.

In the year 2013, the number of trade union workers increased to 2500 out of which 1800 were men. On the other hand, number of non-union workers fell down to 200 out of which 180 were men.

Tabulate the data.
-6 marks-

## SECTION - C

( $2 \times 16=32$ )
Answer any TWO of the following.
14. Calculate the coefficient of correlation between the ages of husbands and wives from the following bivariate frequency table.

|  | Age of wives |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: | :---: |
| Age of <br> Husbands | $10-20$ | $20-30$ | $30-40$ | $40-50$ | $50-60$ |
| $10-20$ | 6 | 3 | - | - | - |
| $20-30$ | 3 | 16 | 10 | - | - |
| $30-40$ | - | 10 | 15 | 7 | - |
| $40-50$ | - | - | 7 | 10 | 4 |
| $50-60$ | - | - | - | 4 | 5 |

15. Following are the distribution of monthly salary of workers of 2 factory.
(i) In which of the following, total salary is higher?
(ii) In which of the following, Average salary is higher?
(iii) In which of the following, salary variation is more?

| Payment | $400-600$ | $600-800$ | $800-1000$ | $1000-1200$ | $1200-1400$ |
| :--- | :---: | :---: | :---: | :---: | :---: |
| Factory A | 4 | 18 | 25 | 2 | 1 |
| Factory B | 10 | 20 | 42 | 18 | 10 |

16. Calculate consumer price index number by using both the aggregate expenditure method and family budget method for the year 2015 with 2000 as the base year.

| Commodity | Quantity units in <br> 2000 | Price per unit in <br> 2000 | Price per unit in <br> 2015 |
| :--- | :---: | :---: | :---: |
| Wheat | 200 | 100 | 120 |
| Rice | 50 | 300 | 350 |
| Pulses | 50 | 400 | 500 |
| Ghee | 20 | 2000 | 3000 |
| Sugar | 40 | 250 | 500 |
| Oil | 50 | 1000 | 1500 |
| Fuel | 60 | 200 | 250 |
| Clothing | 40 | 1500 | 1800 |

[^0]
## SECTION - D

Answer the following: (Compulsory)
17. A profit earned by 100 BSE listed companies is given below. Find out the Harmonic mean.

| Profit ('000 Rs) <br> Below | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| No. of companies | 6 | 18 | 36 | 44 | 52 | 63 | 77 | 84 | 100 |

# Reg. No. : <br> St Aloysius College (Autonomous) Mangaluru <br> B.Com. Semester I - Degree Examination <br> February 2021 <br> PRINCIPLES OF MANAGEMENT 

$\square$

Time: $\mathbf{3}$ hrs.
Max Marks: 100

## SECTION - A

Answer any FIVE of the following.
$(5 \times 2=10)$

1. What is zero based budgeting?
2. Mention two qualities of a manager.
3. Distinguish between authority and responsibility.
4. What are standing plans?
5. What is unity of command?
6. What is strategy?
7. Write any two features of Theory Z?

## SECTION - B

Answer any FOUR of the following.
$(4 \times 12=48)$
8. Write a comparative note on Japanese Vs US management approach?
9. Explain the functions and qualities of a supervisor.
10. Explain the process of planning.
11. What are the various responsibilities of management?
12. Explain the merits and demerits of Line and Staff organization.
13. Explain the steps in the process of delegation of authority and its importance.

## SECTION - C

Answer any TWO of the following.
$(2 \times 16=32)$
14. What are the modern controlling techniques in the organization?
15. "Management is the art of getting things done through and with people in formally organized groups" .Explain the above statement from the point of view of nature of management.
16. Explain the principles of an organization?

## SECTION - D

Answer the following: (Compulsory)
17. What are the features of MBO? How to make MBO effective?

Reg. No. :

## St Aloysius College (Autonomous)

## Mangaluru

## B.Com. - ACCA Semester I- Degree Examination February_ 2021 <br> ORGANISATIONAL BEHAVIOUR

Time: $\mathbf{3}$ hrs.
Max Marks: 100

## SECTION - A

## Answer any FIVE of the following.

$(5 \times 2=10)$

1. Define Organizational Behaviour.
2. What is proactive change?
3. Mention leadership style based on attitude and behaviour.
4. What are informal groups?
5. Define 'Personality'.
6. What is 'Eustress' and 'Distress'?
7. What are Hygiene factors?

## SECTION - B

## Answer any FOUR of the following.

8. Explain the different approaches to the study of Organisational Behaviour.
9. Describe Hawthorne Experiments.
10. Discuss the external and internal factors affecting change in an organisation.
11. Explain the nature of attitude. What are its components?
12. Discuss the various stages of conflict in an organisation.
13. "Theory $X$ and Theory $Y$ are concerned with the nature of people". What are its implications?

## SECTION - C

## Answer any TWO of the following.

$(2 \times 16=32)$
14. Discuss the various emerging leadership theories.
15. Explain the causes of resistance to change in an organisation and how to overcome resistance to change?
16. Explain various sources of stress specifically related to organizational environment.

## SECTION - D

Answer the following: (Compulsory)
17. Can money act as a motivator? 'Yes' or ' $\mathrm{No}^{\prime}$ - Discuss

Reg. No. : $\square$
St Aloysius College (Autonomous)
Mangaluru

## B.Com. - Vocational Semester I - Degree Examination February 2021 <br> FUNDAMENTALS OF ACCOUNTING - I

Max Marks: 100
Time: $\mathbf{3}$ hrs.

## SECTION - A

## Answer any FIVE of the following.

State with reasons, whether the following statements are True or False:

1. Expenses in connection with obtaining a license for running the Cinema Hall is

Revenue Expenditure.
2. If the effect of errors committed cancel out, the errors will be called compensating errors and the trial balance will disagree.
3. Trade Discount is a reduction granted by a supplier from the list price of goods or services on business considerations for prompt payment.
4. $\mathrm{M} / \mathrm{s}$. XYZ \& Co. runs a cafe. They renovated some of the old cabins. Because of this renovation some space was made free and number of cabins was increased from 15 to 18. The total expenditure incurred was Rs. 30,000 and was treated as a revenue expenditure.
5. Valuation of inventory, at cost or net realizable value, whichever less, is based on principle of Conservatism.
6. In case of bill of exchange, the drawer and the payee may not be the same person but in case of a promissory note, the maker and the payee may be the same person.
7. Depreciation is a non-cash expense and does not result in any cash outflow.

## SECTION - B

## Answer any FOUR of the following.

$(4 \times 12=48)$
8. a) Give journal entries (narrations not required) to rectify the following:
(i) Purchase of Furniture on credit from Nigam for Rs. 3,000 posted to Subham account as Rs. 300.
(ii) A Sales Return of Rs. 5,000 to Jyothy was not entered in the financial accounts though it was duly taken in the stock book.
(iii) Investments were sold for Rs. 75,000 at a profit of Rs. 15,000 and passed through Sales account.
(iv) An amount of Rs. 10,000 withdrawn by the proprietor (Darshan) for his personal use has been debited to Trade Expenses account.
b) Mr. Badhri sends goods to his customers on Sale or Return. The following transactions took place during the month of December 2017.
December 2nd - Sent goods to customers on sale or return basis at cost plus $25 \%$ -
Rs. 80,000
December 10th - Goods returned by customers Rs. 35,000
December 17th - Received letters from customers for approval Rs. 35,000
December 23rd - Goods with customers awaiting approval Rs. 15,000
Mr . Badhri records sale or return transactions as ordinary sales.
You are required to pass the necessary Journal Entries in the books of Mr. Badhri assuming that the accounting year closes on 31st Dec. 2017.
(8 Marks)
9. The Bank Pass Book of Account No. 5678 of Mrs. Rani showed an overdraft of Rs. 33,575 on 31st March 2018. On going through the Pass Book, the accountant found the following: (i) A Cheque of Rs,1,080 credited in the pass book on 28th March 2018 being dishonoured is debited again in the pass book on 1st April 2018. There was no entry in the cash book about the dishonour of the cheque until 15th April 2018.
(ii) Bankers had credited her account with Rs. 2,800 for interest collected by them on her behalf, but the same has not been entered in her cash book.
(iii) Out of Rs. 20,500 paid in by Mrs. Rani in cash and by cheques on 31st March 2018 cheques amounting to Rs. 7,500 were collected on 7th April, 2018.
(iv) Out of Cheques amounting to Rs. 7,800 drawn by her on 27th March, 2018 a cheque for Rs. 2,500 was encashed on 3rd April, 2018.
(v) Bankers seems to have given here wrong credit for Rs. 500 paid in by her in Account No. 8765 and a wrong debit in respect of a cheque for Rs. 300 against her account No. 8765 . (vi) A cheque for Rs. 1,000 entered in Cash Book but omitted to be banked on 31st March, 2018.
(vii) A Bill Receivable for Rs. 5,200 previously dishonoured (Discount Rs. 200) with the Bank had been dishounoured but advice was received on 1st April, 2018.
(viii) A Bill for Rs. 10,000 was retired /paid by the bank under a rebate of Rs. 175 but the full amount of the bill was credited in the bank column of the Cash Book.
(ix) A Cheque for Rs. 2,400 deposited into bank but omitted to be recorded in Cash Book and was collected by the bank on 31st March, 2018.
Prepare Bank Reconciliation Statement as on 31st March, 2018.
(12 Marks)
10. Miss Daisy was unable to agree the Trial Balance last year and wrote off the difference to the profit and loss account of that year. On verifying the old books by a Chartered Accountant next year, the following mistakes were found.
(i) Purchase account was undercast by Rs. 8,000 .
(ii) Sale of goods to Mr. Rahim for Rs. 2,500 was omitted to be recorded.
(iii) Receipt of cash from Mr. Asok was posted to the account of Mr. Anbu Rs. 1,200.
(iv) Amount of Rs. 4,167 of sales was wrongly posted as Rs. 4,617.
(v) Repairs to Machinery was debited to Machinery Account Rs. 1,800.
(vi) A credit purchase of goods from Mr. Paul for Rs. 3,000 entered as sale. Suggest the necessary rectification entries.
(12 Marks)
11. a) X purchased a machinery on 1st January 2017 for Rs. $4,80,000$ and spent Rs. 20,000 on its installation. On July 1, 2017 another machinery costing Rs. 2,00,000 was purchased. On 1st July, 2018 the machinery purchased on 1st January, 2017 having become scrapped and was sold for Rs. 2,90,000 and on the same date fresh machinery was purchased for Rs. $5,00,000$. Depreciation is provided annually on 31st December at the rate of $10 \%$ p .a. on written down value. Prepare Machinery account for the years 2017 and 2018.
(4 Marks)
b) Classify the following expenditures and receipts as capital or revenue:
(i) Rs. 10,000 spent as import duty on machinery purchased.
(ii) Amount received from debtors during the year.
(iii) Cost of testing whether the equipment is functioning properly.
(iv) Insurance claim received on account of a machinery damaged by fire.
(4 Marks)
c) Differentiate between provision and contingent liability.
(4 Marks)
12. a) Write out the Journal Entries to rectify the following errors, using a Suspense Account.
(1) Goods of the value of Rs. 10,000 returned by Mr. Sharma were entered in the Sales Day Book and posted therefrom to the credit of his account;
(2) An amount of Rs. 15,000 entered in the Sales Returns Book, has been posted to the debit of Mr. Philip, who returned the goods;
(3) A sale of Rs. 20,000 made to Mr. Ghanshyam was correctly entered in the Sales Day Book but wrongly posted to the debit of Mr. Radheshyam as Rs. 2,000 ;
(4) Bad Debts aggregating Rs. 45,000 were written off during the year in the Sales ledger but were not adjusted in the General Ledger; and
(5) The total of "Discount Allowed" column in the Cash Book for the month of September, 2018 amounting to Rs. 25,000 was not posted.
(10 Marks)
b) List the advantages of setting Accounting Standards.
13. Prepare a Triple Column Cash Book from the following transactions and bring down the balance for the start of next month:

| 2019 |  |  | Rs. |
| :--- | :--- | :--- | ---: |
| Nov. | 1 | Cash in hand | 3,000 |
|  | 1 | Cash at bank | 12,000 |
|  | 2 | Paid into bank | 1,000 |
|  | 5 | Bought furniture and issued cheque | 1,500 |
|  | 8 | Purchased goods for cash | 500 |
|  | 12 | Received cash from Mohan | 980 |
|  |  | Discount allowed to him | 20 |
|  | 14 | Cash sales | 5,000 |
|  | 16 | Paid to Amar by cheque | 1,450 |
|  |  | Discount received | 50 |
|  | 19 | Paid into Bank | 500 |
|  | 23 | Withdrawn from Bank for Private expenses | 600 |
|  | 24 | Received cheque from Parul | 1,430 |
|  |  | Allowed him discount | 20 |
|  | 26 | Deposited Parul's cheque into Bank |  |
|  | 28 | Withdrew cash from Bank for Office use | 2,000 |
|  | 30 | Paid rent by cheque | 800 |

## SECTION - C

## Answer any TWO questions of the following:

(12 Marks)
14. a) M/s. Green Channel purchased a second-hand machine on 1st January, 2015 for Rs. $1,60,000$. Overhauling and erection charges amounted to Rs. 40,000 . Another machine was purchased for Rs. 80,000 on 1st July, 2015.
On 1st July, 2017, the machine installed on 1st January, 2015 was sold for Rs. 1,00,000. Another machine amounted to Rs. 30,000 was purchased and was installed on $30^{\text {th }}$ September, 2017.
Under the existing practice the company provides depreciation @ $10 \%$ p.a. on original cost. However, from the year 2018 it decided to adopt WDV method and to charge depreciation @ $15 \%$ p.a. You are required to prepare Machinery account for the years 2015 to 2018.
(8 Marks)
b) Explain the differences between Perpetual Inventory System and Periodic Inventory System.
15. a) The Profit and loss account of Hanuman showed a net profit of Rs. $6,00,000$, after considering the closing stock of Rs. $3,75,000$ on 31st March, 2016. Subsequently the following information was obtained from scrutiny of the books:
(i) Purchases for the year included Rs. 15,000 paid for new electric fittings for the shop.
(ii) Hanuman gave away goods valued at Rs. 40,000 as free samples for which no entry was made in the books of accounts.
(iii) Invoices for goods amounting to Rs. 2,50,000 have been entered on 27th March, 2016, but the goods were not included in stock.
(iv) In March, 2016 goods of Rs. 2,00,000 sold and delivered were taken in the sales for April, 2016.
(v) Goods costing Rs. 75,000 were sent on sale or return in March, 2016 at a margin of profit of $33-1 / 3 \%$ on cost. Though approval was given in April, 2016 these were taken as sales for March, 2016.

Calculate the value of stock on 31st March, 2016 and the adjusted net profit for the year . ended on that date.
(12 Marks)
b) List out the differences of Trade Discount and Cash Discount.
(4 Marks)
16. a) The following mistakes were located in the books of a concern after its books were closed and a Suspense Account was opened in order to get the Trial Balance agreed:
(i) Sales Day Book was overcast by Rs. 1,000 .
(ii) A sale of Rs. 5,000 to X was wrongly debited to the Account of Y .
(iii) General expenses Rs. 180 was posted in the General Ledger as Rs. 810.
(iv) A Bill Receivable for Rs. 1,550 was passed through Bills Payable Book. The Bill was given by $P$.
(v) Legal Expenses Rs. 1,190 paid to Mrs. Neetu was debited to her personal account.
(vi) Cash received from Ram was debited to Shyam Rs. 1,500.
(vii) While carrying forward the total of one page of the Purchases Book to the next, the amount of Rs. 1,235 was written as Rs. 1,325.
Find out the amount of the Suspense Account and Pass entries (including narration) for the rectification of the above errors in the subsequent year's books.
(10 Marks)
b) Mr. Ganesh sends out goods on approval to few customers and includes the same in the Sales Account. On 31.03.2018, the Trade Receivables balance stood at Rs. 75,000 which included Rs. 6,500 goods sent on approval against which no intimation was received during the year. These goods were sent out at $30 \%$ over and above cost price and were sent toMr. Adhitya Rs. 3,900 and Mr. Bakkiram Rs. 2,600.
Mr. Adhitya sent intimation of acceptance on 25th April, 2018 and Mr. Bakkiram returned the goods on 15th April, 2018.

Make the adjustment entries and show how these items will appear in the Balance Sheet as on 31st March, 2018. Show also the entries to be made during April, 2018. Value of Closing Inventories as on 31st March, 2018 was Rs. $50,000$.

## SECTION - D

(10)

## Answer the following: (Compulsory)

17. Stock taking of XYZ Stores for the year ended 31st March, 2019 was completed by 10th April, 2019, the valuation of which showed a stock figure of Rs. 1,67,500 at cost as on the completion date. After the end of the accounting year and till the date of completion of stock taking, sales for the next year were made for Rs. 6,875 , profit margin being 33.33 percent on cost. Purchases for the next year included in the stock amounted to Rs. 9,000 at cost less trade discount 10 percent. During this period, goods were added to stock of the mark-up price of Rs. 300 in respect of sales returns. After stock taking it was found that there were certain very old slow moving items costing Rs. 1,125 which should be taken at Rs. 525 to ensure disposal to an interested customer. Due to heavy floods, certain goods costing Rs. 1,550 were received from the supplier beyond the delivery date of customer. As a result, the customer refused to take delivery and net realizable value of the goods was estimated to be Rs. 1,250 on 31st March, 2019.

|  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- |

## St Aloysius College (Autonomous)

## Mangaluru

## B.Com. Vocational Semester I-Degree Examination

## February 2021 <br> BUSINESS ECONOMICS

## Time: $\mathbf{3}$ hrs.

Max Marks: 100

## SECTION - A

## Answer any FIVE questions of the following:

( $5 \times 2=10$ )

1. Mention any four points describing the characteristics of Capitalist Economy.
2. Differentiate producer goods and consumer goods.
3. Mention two properties of Indifference Curves.
4. Briefly explain Marginal Cost.
5. Mention any two problems that enterprises face.
6. Mentions the two behavioral principles of a market.
7. Mention any two internal causes of Business Cycles.

SECTION - B
Answer any FOUR questions of the following:
$(4 \times 12=48)$
8. Mention the merits of Capitalist Economy.
9. Explain any four determinants of Supply.
10. Explain the characteristics of Land.
11. Explain the rationale of the Law of Demand.
12. Explain the internal causes that may lead to boom or bust in a Business Cycle.
13. Explain the types of Supply Elasticity.

SECTION - C
Answer any TWO questions of the following:
$(2 \times 16=32)$
14. What is Socialist Economy? Explain the important characteristics.
15. Explain the four factors of production.
16. Explain the Law of Variable Proportions under Production Function.

## SECTION - D

## Answer the following: Compulsory

17. Explain the difference between Movements along the Supply Curve and shift of Supply Curve.

St Aloysius College (Autonomous)
Mangaluru

## B.Com. Vocational Semester I - Degree Examination February 2021

## BUSINESS STATISTICS - I

Time: 3 hrs.
Max Marks: 100

## SECTION - A <br> Answer any FIVE questions of the following:

(5x2=10)

1. For a set of 100 observations, the Assumed Mean is 4 , the sum of deviations is -11 and the sum of the squares of these deviations is 257 . Find the Coefficient of variation.
2. Mean of 25 observations was found to be 78.4. But later on, it was found that 96 was misread as 69 . Find the Correct Mean.
3. An aeroplane flies from $A$ to $B$ at the rate of $500 \mathrm{~km} / \mathrm{hour}$ and comes back from $B$ to $A$ at the rate of $700 \mathrm{~km} /$ hour. Calculate the average speed of the aeroplane.
4. If the first Quartile is 104 and Quartile Deviation is 18 . Find the Third Quartile.
5. State the Components of a Time Series.
6. Net monthly salary of an employee was Rs. 3000 in 1980. The consumer price index number in 1985 is 250 with 1980 as base year. If he has to be rightly compensated then calculate 7th dearness allowance to be paid to the employee.
7. For a moderately skewed distribution of marks in statistics for a group of 200 students, the mean mark and median mark were found to be 55.60 and 52.40. What is the modal mark?

## SECTION - B

## Answer any FOUR questions of the following:

( $4 \times 12=48$ )
8. A student computes the AM and SD for a set of 50 observations as 30 and 2 respectively. Later on, she discovers that she has made a mistake in taking one observation as 25 instead of 35 . What would be the correct mean and SD if
i) The wrong observation is left out?
ii) The wrong observation is replaced by the correct observation?
9. Calculate the Mode, Median, $3^{\text {rd }}$ Decile and $20^{\text {th }}$ Percentile from the following data:

| $\mathrm{x}:$ | $0-5$ | $5-10$ | $10-15$ | $15-20$ | $20-25$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| $\mathrm{f}:$ | 7 | 18 | 25 | 30 | 20 |

10. For the following incomplete distribution of marks of 100 pupils, Median mark is known to be 32.

| Marks | $0-10$ | $10-20$ | $20-30$ | $30-40$ | $40-50$ | $50-60$ |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: |
| No of Students | 10 | - | 25 | 30 | - | 10 |

Calculate the Mean mark?
11. Calculate the 4 yearly Moving Average for the following data:

| Year | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Wages | 1150 | 1250 | 1320 | 1400 | 1300 | 1320 | 1500 | 1700 |

12. From the following data Calculate the below mentioned Price Index numbers for the year 2002 by using 2001 as Base year.

| Commodity | Price in 2001 | Quantity | Price in 2002 | Quantity |
| :---: | :---: | :---: | :---: | :---: |
| A | 5 | 100 | 6 | 150 |
| B | 4 | 80 | 5 | 100 |
| C | 2.5 | 60 | 5 | 72 |
| D | 12.0 | 30 | 9 | 33 |

a) Laspeyre's Index
b) Paasche's Index
c) Dorbish Bowley Index
d) Marshall Edgeworth Index
e) Fisher's Ideal Index
13. Draw a cumulative frequency curve for the following frequency distribution and also graphically obtain the measure of central tendency.

| Age (in Years) | 0-9 | 170-19 | 20-29 | 30-39 | 4 | 50-59 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| No of Persons | 8 | 12 | 20 | 23 | 17 | 11 |  |  |

## SECTION - C

## Answer any TWO questions of the following:

$(2 \times 16=32)$
14. a) The mean and standard deviation of the salaries of the two factories are provided below:

| Factory | No. of Employees | Mean Salary | SD of Salary |
| :---: | :---: | :---: | :---: |
| A | 30 | Rs. 4800 | Rs. 10 |
| B | 20 | Rs. 5000 | Rs. 12 |

i) Find the combined mean salary and standard deviation of salary.
ii) Examine which factory has more consistent structure so far as satisfying its employees are concerned.
(10 Marks)
b) In a study relating to the labourers of a jute mill in West Bengal, the following information was collected.
Twenty per cent of the total employees were females and forty per cent of them were married. Thirty female workers were not members of Trade Union. Compared to this, out of 600 male workers 500 were members of Trade Union and fifty per cent of the male workers were married. The unmarried non-member male employees were 60 which formed ten per cent of the total male employees. The unmarried non-members of the employees were $80^{\prime}$. On the basis of this information, Calculate the ratio of married male non-members to the married female non-members.
(6 Marks)
15. a) Compute the coefficient of mean deviation about median for the following distribution:

| Weight in kgs. | $40-50$ | $50-60$ | $60-70$ | $70-80$ |
| :--- | :---: | :---: | :---: | :---: |
| No. of persons | 8 | 12 | 2 | 10 |

b) Find an appropriate measure of dispersion from the following data:

| Daily wages (Rs.) | upto 20 | $20-40$ | $40-60$ | $60-80$ | $80-100$ |
| :--- | :---: | :---: | :---: | :---: | :---: |
| No. of workers | 5 | 11 | 14 | 7 | 3 |

(8 Marks)
16. a) Fit a straight-line trend to the following data and estimate the likely profit

| for the year 2012. Also calculate the trend values. |
| :--- |
| Year <br> Profit <br> (in lakhs of Rs) |

b) Find the GM for the following distribution:

| $X$ | 2 | 4 | 8 | 16 |
| :--- | :--- | :--- | :--- | :--- |
| $f$ | 2 | 3 | 3 | 2 |

(6 Marks)
17.

the missing figure in the following table $P$ is:
**********
$\square$

## St Aloysius College (Autonomous) Mangaluru <br> B.Com. Vocational Semester I - Degree Examination January/Febreeoly 2021 BUSINESS LAWS

Time: $\mathbf{3}$ hrs.
Max Marks: 100

## SECTION - A

## Answer any FIVE questions of the following:

$(5 \times 2=10)$

1. What do you mean by Express \& Implied Contracts?
2. State any 2 legal rules for a Valid consideration.
3. What do you mean by Attempted performance?
4. What do you mean by Conditions as per The Sale of Goods Act, 1930?
5. Who is a Nominal Partner?
6. Incase of Specific goods in a deliverable state, when does the property pass on to the buyer?
7. What is Delivery? What is Symbolic Delivery?

## SECTION - B

Answer any FOUR questions of the following:
$(4 \times 12=48)$
8. Write a short note on right of stoppage in transit of an Unpaid seller.
9. What is Fraud? What are the consequences of the same? When does mere silence amount to fraud?
10. What is Caveat Emptor? What are the exceptions to Caveat Emptor?
11. What are the steps for Registration of a Partnership Firm? What are the consequences of Non - Registration?
12. What is an offer? What are the legal rules for a valid offer?
13. What is Quasi Contract? What are the types of Quasi Contract?

SECTION - C
Answer any TWO questions of the following:
( $2 \times 16=32$ )
14. What are the legal consequences of a partner coming in and going out?
15. What is Breach of Contract? What are the Types of Breach? What are the remedies available to the aggrieved party in case of Breach?
16. A non - owner cannot convey a good title to a buyer. Elaborate \& Explain the exceptions to this rule.

## SECTION - D

Answer the following: Compulsory
17. $M / s X Y Z$ \& Associates, a partnership firm with $X, Y$ and $Z$ as senior partners were engaged in the business of carpet manufacturing. On 25th August, they inducted Mr. D, an expert in the field of carpet manufacturing as their partner. On 10th December Mr. D was blamed for unauthorised activities and thus expelled from the firm by the united approval of all the partners. Was the action justified? What are the factors to be kept in mind while expelling a partner from the firm?
(2019 batch onwards )
$\square$

## St Aloysius College (Autonomous)

Mangaluru
B.Com/B.B.A- Semester I - Degree Examination

February 2021
FOUNDATION COURSE IN INDIAN CONSTITUTION AND
VALUE EDUCATION
Time: 2 Hours
PART - A
INDIAN CONSTITUTION
I. Answer the following in one sentence each.

1. What is constituent Assembly?
2. Why India is called as a "Republic"?
3. Which part of the Indian constitution deals with Fundamental Rights?
4. Name the two houses of the Indian Parliament.
5. Who elects the President of India?
II. Answer any ONE of the following in 8-10 sentences each
6. Explain the preamble of The Indian constitution and discuss its significance.
7. Rohit Vemula, a research scholar at Hyderabad University Committed suicide in January 2016, sparking protest and outrange across India. This gained widespread attention and brought to light the discriminations against dalits in elite institutions.
i. Do you think caste based discrimination violates Indian Constitution?

Explain.
ii. State the fundamental rights which are violated due to such incidents. (2)
III. Answer any ONE of the following in 15-20 sentences each.
( $10 \times 1=10$ )
8. Explain the Right to Equality and Right to Freedom.
9. Discuss the powers and functions of the president of India.
IV. Answer any ONE of the following in 30-35 sentences each.
10. Explain the salient features of the Indian Constitution.
11. Discuss the organization and Jurisdiction of Supreme Court.

$$
\begin{gathered}
\text { PART - B } \\
\text { VALUE EDUCATION }
\end{gathered}
$$

I. Answer any ONE of the following in not less than a page.
12. What is emotional intelligence?
13. Write a note on Ignatian Pedagogical Paradigm.
II. Answer any ONE of the following in not less than two pages. $\quad(10 \times 1=10)$
14. Explain Johari Window.
15. "Good Decision making is an essential skill for success in general and an effective leadership skill in particular". Explain.
$\square$

# St Aloysius College (Autonomous) <br> Mangaluru 

B.Com. Vocational Semester I - Degree Examination

January/Febrelary 2021
FUNDAMENTALS OF ACCOUNTING - I
Max Marks: 100

## Time: 3 hrs.

## SECTION - A

## Answer any FIVE questions of the following:

State with reasons, whether the following statements are True or False:

1. Overhauling expenses for the engine of motor car to get better fuel efficiency is revenue expenditure.
2. If Closing Stock appears in the Trial Balance:

The closing inventory in then not entered in Trading Account. It is shown only in the balance sheet.
3. Amount spent for the construction of temporary huts, which were necessary for construction of the Cinema House and were demolished when the Cinema House was ready, is capital expenditure.
4. If the amount is posted in the wrong account or it is written on the wrong side of the account, it is called error of principle.
5. Valuation of inventory, at cost or net realizable value, whichever less, is based on principle of Conservatism.
6. Trade Discount is a reduction granted by a supplier from the list price of goods or services on business considerations for prompt payment.
7. If the effect of errors committed cancel out, the errors will be called compensating errors and the trial balance will disagree.

## SECTION - B

## Answer any FOUR questions of the following:

$(4 \times 12=48)$
8. On 30th November, 2018, the Cash Book of Mr. Hari showed an overdrawn position of Rs. 4,480 although his Bank Statement showed only Rs. 3,200 overdrawn. An examination
of the two records showed the following errors:
(i) The debit side of the Cash Book was undercast by Rs. 400.
(ii) A cheque for Rs. 1,600 in favour of Y suppliers Ltd. was omitted by the bank from the
statement, the cheque was debited to another customer's Account.
(iii) A cheque for Rs. 172 drawn for payment of telephone bill was recorded in the Cash

Book as Rs. 127 but was shown correctly in the Bank Statement.
(iv) A cheque for Rs. 425 from Mr. Pal paid into bank was dishonoured and shown as such on the Bank Statement, although no entry relating to the dishonoured cheque was made in the Cash Book.
(v) The Bank had debited a cheque for Rs. 150 to Mr. Hari's Account by mistake, it should have been debited by them to Mr. Kar's Account.
(vi) A dividend of Rs. 100 was collected by the bank but not entered in the Cash Book.
(vii) Cheques totalling Rs. 1,300 drawn on November was not presented for payment. (viii) Cheque for Rs. 1,200 deposited on 30th November was not credited by the Bank.
(ix) Interest amounting to Rs. 300 was debited by the Bank but yet to be entered in the Cash Book.

You are required to prepare a Bank Reconciliation Statement on 30th November, 2018.
(12 Marks)
9. A trader prepared his accounts on 31 st March, each year. Due to some unavoidable reasons, no stock taking could be possible till 15th April, 2018 on which date the total cost of goods in his godown came to Rs. 50,000 . The following facts were established between 31st March and 15th April, 2018.
(i) Sales Rs. 41,000 (including cash sales Rs. 10,000 )
(ii) Purchases Rs. 5,034 (including cash purchases Rs. 1,990)
(iii) Sales Return Rs. 1,000.
(iv) On 15th March, goods of the sale value of Rs. 10,000 were sent on sale or return basis to a customer, the period of approval being four weeks. He returned $40 \%$ of the goods on 10th April, approving the rest; the customer was billed on 16th April.
(v) The trader had also received goods costing Rs. 8,000 in March, for sale on consignment basis; $20 \%$ of the goods had been sold by 31 st March, and another $50 \%$ by the 15 th April. These sales are not included in above sales.

Goods are sold by the trader at a profit of $20 \%$ on sales.
You are required to ascertain the value of Inventory as on 31st March, 2018. (12 Marks)
10. a) The following errors were committed by the Accountant of Geete Dye-Chem.
(i) Credit sale of Rs. 400 to Trivedi \& Co. was posted to the credit of their account.
(ii) Purchase of Rs. 420 from Mantri \& Co. passed through Sales Day Book as Rs. 240

How would you rectify the errors assuming that :
(a) they were detected before preparation of Trial Balance.
(b) they were detected after preparation of Trial Balance but before preparing

Final Accounts, the difference was taken to Suspense A/c.
(c) they were detected after preparing Final Accounts.
(6 Marks)
b) Explain Cash and Mercantile system of accounting.
(6 Marks)
11. $A$ and $B$ entered into a joint venture agreement to share the profits and losses in the ratio of $2: 1$. A supplied goods worth Rs. 60,000 to $B$ incurring expenses amounting to Rs.2,000 for freight and insurance. During transit goods costing Rs.5,000 became damaged and a sum of Rs.3,000 was recovered from the insurance company. B reported that $90 \%$ of the remaining goods were sold at a profit of $30 \%$ of their original cost. Towards the end of the venture, a fire occurred and as a result the balance stock lying unsold with B was

Contd... 3
damaged. The goods were not insured and B agreed to compensate A by paying in cash $80 \%$ of the aggregate of the original cost of such goods plus proportionate expenses incurred by A. Apart from the joint venture share of profit, B was also entitled under the agreement to a commission of $5 \%$ of net profits of joint venture after charging such commission. Selling expenses incurred by B totaled Rs.1,000. B had earlier remitted an advance of Rs.10,000. B duly paid the balance due to A by Draft.
You are required to prepare in A's books :
(i) Joint Venture Account.
(ii) B's Account
(12 Marks)
12. Rita owed Rs. $1,00,000$ to Siriman. On 1st October, 2019, Rita accepted a bill drawn by Siriman for the amount at 3 months. Siriman got the bill discounted with his bank for Rs.99,000 on 3rd October, 2019. Before the due date, Rita approached Siriman for renewal of the bill. Siriman agreed on the conditions that Rs. 50,000 be paid immediately together with interest on the remaining amount at $12 \%$ per annum for 3 months and for the balance, Rita should accept a new bill at three months. These arrangements were carried out. But afterwards, Rita became insolvent and $40 \%$ of the amount could be recovered from his estate.
Pass journal entries (with narration) in the books of Siriman
(12 Marks)
13. Prepare a Triple Column Cash Book from the following transactions and bring down the balance for the start of next month:

| 2019 |  |  | Rs. |
| :--- | :--- | :--- | ---: |
| Nov. | 1 | Cash in hand | 3,000 |
|  | 1 | Cash at bank | 12,000 |
|  | 2 | Paid into bank | 1,000 |
|  | 5 | Bought furniture and issued cheque | 1,500 |
|  | 8 | Purchased goods for cash | 500 |
|  | 12 | Received cash from Mohan | 980 |
|  |  | Discount allowed to him | 20 |
|  |  | Cash sales | 5,000 |
|  |  | Paid to Amar by cheque | 1,450 |
|  |  | Discount received | 50 |
|  | 19 | Paid into Bank | 500 |
|  | 23 | Withdrawn from Bank for Private expenses | 600 |
|  | 24 | Received cheque from Parul | 1,430 |
|  |  | Allowed him discount | 20 |
|  | 26 | Deposited Parul's cheque into Bank |  |
|  | 28 | Withdrew cash from Bank for Office use | 2,000 |
|  | 30 | Paid rent by cheque | 800 |

(12 Marks)
Contd... 4

## SECTION - C <br> Answer any TWO questions of the following:

$(2 \times 16=32)$
14. a) Define revenue receipts and give examples. How are these receipts treated? Explain.
(6 Marks)
b) Stock taking of XYZ Stores for the year ended 31st March, 2019 was completed by $10^{\text {th }}$ April, 2019, the valuation of which showed a stock figure of Rs. 1,67,500 at cost as on the completion date. After the end of the accounting year and till the date of completion of stock taking, sales for the next year were made for Rs. 6,875 profit margin being 33.33 percent on cost. Purchases for the next year included in the stock amounted to Rs. 9,000 at cost less trade discount 10 percent. During this period, goods were added to stock of the mark-up price of Rs. 300 in respect of sales returns. After stock taking it was found that there were certain very old slow moving items costing Rs. 1, 125 which should be taken at Rs. 525 to ensure disposal to an interested customer. Due to heavy floods, certain goods costing Rs. 1,550 were received from the supplier beyond the delivery date of customer. As a result, the customer refused to take delivery and net realizable value of the goods was estimated to be Rs. 1,250 on 31st March, 2019. You are required to calculate the value of stock for inclusion in the final accounts for the year ended 31st March, 2019. Closing stock is valued by XYZ Stores on generally accepted accounting principles.
(10 Marks)
15. For the mutual accommodation of ' X ' and ' Y ' on 1st April, 2016, ' X ' drew a four months' bill on ' Y ' for Rs.4,000. ' Y ' returned the bill after acceptance of the same date. ' X ' discounts the bill from his bankers @ $6 \%$ per annum and remit $50 \%$ of the proceeds to ' Y '. On due date ' X ' is unable to send the amount due and therefore ' Y ' draws a bill for Rs. 7,000 , which is duly accepted by ' X '. ' Y ' discounts the bill for Rs. 6,600 and sends Rs. 1,300 to ' X '. Before the bill is due for payment ' X ' becomes insolvent. Later 25 paise in a rupee received from his estate.
Record Journal entries in the books of ' X ' \& ' Y '
(16 Marks)
16. a) Mr. Green of New Delhi purchased, 10,000 pieces of sarees at Rs. 100 per saree. Out of these 6,000 sarees were sent on consignment to Mr. White of Calcutta at the selling price of Rs. 120 per saree. The consignor paid Rs. 3,000 for packing and freight. Mr. White sold 5,000 sarees at Rs. 125 per saree and incurred Rs. 1,000 for selling expenses and remitted Rs. $5,00,000$ to New Delhi on account. Mr. White is entitled to a commission of $5 \%$ on total sales plus a further commission at $20 \%$ of surplus price realized over invoice price.
You are required to prepare Consignment Account in the books of Mr. Green and Mr. Green's account in the books of agent Mr. White.
b) A firm purchased on 1st January, 2015 certain machinery for Rs. $5,82,000$ and spent Rs. 18,000 on its erection. On July 1, 2015 another machinery for Rs. $2,00,000$ was acquired. On 1st July, 2016 the machinery purchased on $1^{\text {st }}$ January, 2015 having become obsolete was auctioned for Rs. $3,86,000$ and on the same date fresh machinery was purchased at a cost of Rs. $4,00,000$.
Depreciation was provided for annually on 31st December at the rate of 10 per cent p.a. on written down value.

Required
Prepare machinery account.

SECTION - D
Answer the following: Compulsory
17. The Cash Book of Mr. Gadbadwala shows Rs. $8,36,400$ as the balance at Bank as on 31st December, 2017, but you find that it does not agree with the balance as per the Bank Pass Book. On scrutiny, you find the following discrepancies:
(1) On 15th December, 2017 the payment side of the Cash Book was undercast by Rs. 10,000 .
(2) A cheque for Rs. $1,31,000$ issued on 25th December, 2017 was not taken in the bank column.
(3) One deposit of Rs. $1,50,000$ was recorded in the Cash Book as if there is no bank column therein.
(4) On 18th December, 2017 the debit balance of Rs. 15,260 as on the previous day, was brought forward as credit balance.
(5) Of the total cheques amounting to Rs. 11,514 drawn in the last week of December, 2017, cheques aggregating
Rs. 7,815 were encashed in December.
(6) Dividends of Rs. 25,000 collected by the Bank and subscription of Rs. 1,000 paid by it were not recorded in the Cash Book.
(7) One out-going Cheque of Rs. $3,50,000$ was recorded twice in the Cash Book. Prepare a Reconciliation Statement

Prepare Bank Reconciliation Statement if the books are closed on 31st December, 2017.

Reg. No. $\square$

## St Aloysius College (Autonomous) Mangaluru <br> B.Com. (Vocational) Semester I- Degree Examination February 2021

## BUSINESS STATISTICS AND MATHEMATICS

Time: 3 hrs.
Max Marks: 100

## SECTION - A

## Answer any FIVE of the following.

1. Find the value of $X$,
$5 X^{2}+9 X+2=0$
2. Find the 10 th term of the arithmetic progression $1,3.5,6,8.5, \ldots$
3. Write any two uses of Index Number.
4. Write any two components of Time Series
5. Write one example for quadratic equation with one variable.
6. $A=\left(\begin{array}{ll}21 & 12 \\ 3 & 41\end{array}\right) \quad B=\left(\begin{array}{ll}12 & 16 \\ 17 & 18\end{array}\right)$

Find $A B$.
7. Write the formula of coefficient of quartile deviation and quartile deviation.

SECTION - B
Answer any FOUR of the following.
8. a) The following table gives details of monthly expenditure of one family.

Represent the data by Histogram.
(6 Marks)

| Item | Expenditure $(₹)$ |
| :---: | :---: |
| Food | 2,800 |
| House Rent | 2,400 |
| Fuel | 1,400 |
| Others | 2,000 |
| Savings | 1,400 |

b) The following is the distribution of age of persons visiting a Library on a particular day. Find Median.
(6 Marks)

| Age | Visitor |
| :---: | :---: |
| $10-19$ | 26 |
| $20-29$ | 42 |
| $30-39$ | 21 |
| $40-49$ | 37 |
| $50-59$ | 47 |
| $60-69$ | 22 |
| $70-79$ | 4 |
| $80-89$ | 1 |

9. a) The following distribution gives years of working experience of workers in a company, calculate mean deviation from mean
(6 Marks)

| Years of Experience | No of Workers |
| :---: | :---: |
| $0-5$ | 143 |
| $5-10$ | 161 |
| $10-15$ | 93 |
| $15-20$ | 46 |
| $20-25$ | 1 |
| $25-30$ | 1 |

b) Compute quartile deviation from the following data
(6 Marks)

| Size | Frequency |
| :---: | :---: |
| $0-10$ | 2 |
| $10-20$ | 10 |
| $20-30$ | 20 |
| $30-40$ | 36 |
| $40-50$ | 60 |
| $50-60$ | 30 |
| $60-70$ | 24 |
| $70-80$ | 20 |
| $80-90$ | 12 |
| $90-100$ | 4 |

10. a) For the following time series Calculate Trend by Four yearly Moving Average Method.

| Year | Values |
| :---: | :---: |
| 2010 | 103 |
| 2011 | 104 |
| 2012 | 107 |
| 2013 | 101 |
| 2014 | 102 |
| 2015 | 104 |
| 2016 | 105 |
| 2017 | 99 |
| 2018 | 100 |

b) For the following distribution find Mode.
(6 Marks)

| Class interval | Frequency |
| :--- | :--- |
| Below 10 | 9 |
| Below 20 | 24 |
| Below 30 | 51 |
| Below 40 | 60 |
| Below 50 | 66 |

11. a)

If $A=\left(\begin{array}{rrr}4 & 0 & 8 \\ 0 & 4 & 12 \\ -4 & 0 & 8\end{array}\right)$
Find $A^{2}+3 A-2 I$ where $I$ is identity matrix.
b) Find the matrix $X$ such that $3 A+5 B+2 X=0$
(6 Marks)

$$
\text { If } A=\left(\begin{array}{ll}
9 & 1 \\
4 & 3
\end{array}\right) \quad B=\left(\begin{array}{cc}
1 & 5 \\
7 & 12
\end{array}\right)
$$

12. a) If ' $a$ ' and ' $b$ ' are the roots of the equation $2 x^{2}+3 x+9=0$, Find $\frac{a^{2}+b_{2}}{a^{3}+b^{3}}$.
(6 Marks)
b) Find the value of $\sqrt{4+\sqrt{4+\sqrt{4+\ldots \infty}}}$.
(6 Marks)
13. a) Explain the issues involved in the construction of index numbers.
b) If the ratio between Laspeyre's Index number and Paasche's Index number is $28: 27$. Then the missing figure in the following table $P$ is:

| Commodity | Base Year |  | Current Year |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Price | Quantity | Price | Quantity |
| X | L | 10 | 2 | 5 |
| Y | L | 5 | P | 2 |

SECTION - C
Answer any TWO of the following.
(6 Marks)
14. a) Find the Inverse of the matrix
If $B=\left(\begin{array}{rrr}5 & -2 & 1 \\ 3 & -1 & 6 \\ 1 & 0 & 3\end{array}\right)$
b) Solve the following equation by Cramer's rule

$$
\begin{aligned}
& 2 x+5 y+z=-1 \\
& x+7 y-6 z=-18 \\
& y+2 z=30
\end{aligned}
$$

15. a) The following are the distribution of wages in two factories

|  | Factory X | Factory Y |
| :---: | :---: | :---: |
| $500-1000$ | 2 | 6 |
| $1000-1500$ | 9 | 11 |
| $1500-2000$ | 59 | 18 |
| $2000-2500$ | 54 | 32 |
| $2500-3000$ | 11 | 27 |
| $3000-3500$ | 5 | 11 |

(i) Which factory pays higher average wage?
(ii) In which factory wage variation is more?
(10 Marks)
b) Calculate mean.
(6 Marks)

| Weekly wage | No Of workers |
| :---: | :---: |
| More than 0 | 60 |
| More than 100 | 57 |
| More than 200 | 52 |
| More than 300 | 44 |
| More than 400 | 34 |
| More than 500 | 23 |
| More than 600 | 10 |
| More than 700 | 4 |
| More than 800 | 0 |

16. a) List out the properties of arithmetic mean and standard deviation. (5 Marks)
b) Solve the linear simultaneous equation
(5 Marks)

$$
\begin{aligned}
& 8 x-5 y=40 \\
& 4 x+3 y=12
\end{aligned}
$$

c) A company has three products $P, Q$ and $R$ from three materials $A, B$ and $C$. One unit of product $P$ requires 2 units of $A$ and 3 units of $B$, one unit of product $Q$ requires 2 units of $B$ and 5 units of $C$ and one unit of product $R$ requires 3 units of $A, 2$ units of $B$ and 4 units of $C$. the company has 8,10 and 15 units of material $A, B$ and $C$ respectively. Profit per unit of products $P, Q$ and $R$ are ₹ 3 , $₹ 5$ and ₹ 4 respectively. Formulate this problem and show the feasible region on a graph.
(6 Marks)

## SECTION - D

Answer the following: (Compulsory)
17. Construct index numbers of price from the following data by applying
(i) Laspeyre's method
(ii) Paasche's method
(iii) Fisher's method

| Group | 2018 |  | 2019 |  |
| :--- | :--- | :--- | :--- | :--- |
|  | Price | Quantity | Price | Quantity |
| A | 8 | 40 | 10 | 50 |
| B | 2 | 100 | 3 | 100 |
| C | 4 | 60 | 6 | 50 |
| D | 10 | 20 | 10 | 30 |
| E | 6 | 30 | 7 | 35 |



## St Aloysius College (Autonomous)

## Mangaluru

B.Com. Vocational Semester I - Degree Examination

# January/Febrealy 2021 <br> BUSINESS LAWS 

Max Marks: 100
Time: 3 hrs.

## SECTION - A

Answer any FIVE questions of the following:

1. What is an illegal contract?
2. What is a bilateral contract?
3. What do you mean by attempted performance?
4. What do you mean by Delivery under the Sale of Goods Act, 1930?
5. Who is a nominal partner?
6. Who is an Unpaid Seller?
7. What is the meaning of a condition?

SECTION - B
Answer any FOUR questions of the following:
$(4 \times 12=48)$
8. What is an offer? What are the rules relating to a valid offer?
9. What is consideration? What are the legal rules for a valid consideration?
10. What are the modes of discharge of a contract?
11. What are the differences between Sale \& Agreement to sell?
12. What is Caveat Emptor? What are the exceptions to that rule?
13. Is registration of a Partnership Firm compulsory? What are the consequences of non registration?

## SECTION - C

Answer any TWO questions of the following:
14. Who are the parties competent to contract? Explain in detail the laws relating to a minor.
15. What are the rights of an unpaid seller?
16. What is the difference between Dissolution of Partnership \& Dissolution of the Firm? What are the modes of Dissolution?
SECTION - D

## Answer the following: Compulsory

17. What is breach of contract? What are the damages available to the aggrieved party in case of breach?

[^0]:    Contd... 4

