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**St Aloysius College (Autonomous)**  
**Mangaluru**  
**B.Com. Semester IV – Degree Examination**  
**July/August - 2022**

**FINANCIAL ACCOUNTING - IV**

Time: 3 hrs.

Max Marks: 100

**SECTION - A**

Answer any **FIVE** questions of the following:

(5x2=10)

1. What is memorandum revaluation A/c?
2. State the order in which payments are made on dissolution of a partnership firm.
3. What is sacrifice ratio?
4. What is gain ratio?
5. State any two differences between LLP and partnership.
6. Explain the principles of Garner v/s Murray case.
7. X and Y are partners sharing profit and losses in the ratio of 3:2. They admit Z as partner for  $\frac{1}{4}$ <sup>th</sup> share in profits. Z acquired his share from X and Y in the ratio of 2:1. Calculate the new profit sharing ratio?

**SECTION - B**

Answer any **FOUR** questions of the following:

(4x12=48)

8. A and B carrying on business in partnership and sharing profits and losses in the ratio of 3:2 and X and Y carrying on business in partnership and sharing profits and losses equally, decided to amalgamate on 1.1.2017 on that date their Balance Sheets were as follows:

Assets	AB	XY
Goodwill	-	1,000
Furniture	1,800	-
Stock	3,000	2,600
Debtors	1,200	2,400
Share	2,000	-
	<b>8,000</b>	<b>6,000</b>
Liabilities		
Creditors	1,000	2,200
Bank overdraft	-	800
Reserve	2,000	-
Capital Accounts		
A	3,000	-
B	2,000	-
X	-	1,500
Y	-	1,500
	<b>8,000</b>	<b>6,000</b>

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The terms of amalgamation are:

1. A new firm to be formed consisting of these four persons who should share profits in future in proportion to their capitals in the new firm after all adjustments.
2. The furniture should be taken at ₹ 2,300
3. The goodwill appearing in the Balance Sheets of X, Y was worthless.
4. X and Y should each bring in ₹500 as additional capital in the new firm.

Give journal entries in the books of A and B and X and Y and prepare the Balance Sheet of the new firm.

9. Following is the Balance Sheet of A, B and C sharing the profits or losses equally. Balance Sheet as on 31<sup>st</sup> march, 2015

Liabilities	Amount	Assets	Amount
Capital:			
A	35,400	Land and Buildings	45,150
B	29,850	Goodwill	5,250
C	14,550	Furniture	7,350
Reserve fund	10,500	Stock	29,400
Bills payable	6,300	Debtor	26,460
Creditors	18,900	Cash at bank	1,890
Total	1,15,500	Total	1,15,500

They agreed to take D into partnership and give him ¼ shares on the following conditions.

1. That furniture be written down by ₹920 and stock be depreciated by 10%
2. That provision of ₹1,320 be made for outstanding repair bills.
3. That D is to bring in ₹25,000 towards capital.
4. That the value of land and buildings be brought up to ₹ 59,850
5. The goodwill of the firm is valued at ₹14,400

Prepare Revaluation A/C, Partners capital A/C of the firm.

10. a) Write a note on AS-21, AS-25. (6)  
 b) Explain the features of LLP (6)
11. A, B and C were partners in a firm sharing profits and losses in the ratio of 2:1:2. They decided to convert the firm into A Ltd with effect from 1.4.2015 on which date their balance sheet stood as follows:

Liabilities	Amount	Assets	Amount
Capitals:		Goodwill	80,000
A	25,000	Machinery	50,000
C	85,000	Stock	50,000
C's loan	50,000	Debtors	80,000
Bank overdraft	30,000	Cash	10,000
Creditors	60,000	B's capital	30,000
Bills payable	50,000		
	3,00,000		3,00,000

1.4

All assets (except cash) and all outside liabilities are taken over by the company for a consideration of ₹2,00,000 to be discharged through 20,000 equity shares of ₹10 each fully paid. The partners decided to allocate the shares in their profit sharing ratio. Show realization a/c, partners capital account, A ltd a/c , equity shares a/c , bank a/c.

P, Q and R are partners sharing profits and losses in the ratio of 3:2:1. The firm was dissolved on 31.12.2019 on which date their Balance Sheet was as under:

Liabilities	₹	Assets	₹
Sundry Creditors	14,982	Sundry Assets	6,750
Reserves	3,600	Sundry Debtors	3,415
		B/R	2,518
Capital A/C's :		Stock	4,516
P 8,415		Cash	3,214
Q 5,916	14,331	R's Capital A/Cs	12,500
	32,913		32,913

The lives of the partners were insured severally for P ₹ 10,000; Q ₹ 5,000 and R ₹ 6,000. The premiums were charged to the Profit & Loss Account. On the date of dissolution the surrender value of each policy was 30% of the sum assured. P took over his policy but the policies of Q & R were surrendered. In the course of realization it was found.

- 1) That a liability for purchase of goods in 2019 ₹ 1,500 had been omitted from the Balance Sheet but the goods had been included in the closing stock.
- 2) The B/R amounting to ₹ 3,500 discounted by the firm were dishonored and proved to be valueless. The firm pays the amount to the bank
- 3) P agreed to take over the goodwill of the firm at ₹ 2,500.
- 4) The B/R was retired by the acceptors for ₹ 2,400. The remaining assets realized ₹ 10,399. The expenses of realization amounted to ₹ 600. R is insolvent and his estate paid ₹ 2,100 only.

Prepare the necessary Ledger A/C, to close the books of the firm.

13. A and B are partners sharing P&L in the ratio of 3:2 took out a joint life policy on 15.01.2007 for ₹20,000 for 20 years. The annual premium is ₹1,000 being payable by the firm. The firm closes its accounts on 31<sup>st</sup> December every year. The surrender value of the policy for the first 5 years was as follows:

2007-nil, 2008-₹200,2009-₹550,2010-₹780,2011-₹ 900.

B died on 10<sup>th</sup> February 2011 and the claim on the policy was collected on 15-3-2011.

Prepare joint life policy a/c and joint life policy reserve a/c.

G 301.4

## SECTION - C

(2x16=32)

Answer any **TWO** questions of the following:

14. Balance Sheet of Nidhi and Nikitha was as under on 1-04-2015

Liabilities	Amount	Assets	Amount
Creditors	30,000	Cash at bank	20,000
Reserve	60,000	B/R	20,000
Capital :		Stocks	1,20,000
Nidhi	3,60,000	Debtors	70,000
Nikhitha	4,00,000	Furniture	1,20,000
		Plant	5,00,000
	8,50,000		8,50,000

The partners decided to share profits and losses in the ratio of 3:2. They admitted Lekha as a partner and was given 1/5 share on the following terms: She should bring ₹ 2,00,000 as her capital

1. Goodwill of the firm be valued at ₹60,000
2. Stock and furniture to be depreciated by 10%
3. A provision of 10% on debtors be created.
4. An amount of ₹2,500 included in creditors is not likely to be claimed.
5. A provision of ₹2,000 is created against reserve for doubtful bills.
6. The capitals of Nidhi and Nikitha are adjusted according to new profit sharing ratio based on the cash brought in by the new partner towards her capital.
7. Excess or shortage of capital arising out of adjustment is to be transferred to the newly opened current accounts.

Prepare Revaluation A/C, Partners capital Accounts and Balance Sheet of the new firm.

15. A, B and C were partners sharing profits and losses in the ratio of 3:2:3. The following was the balance sheet on 31.3.2015, on which date the firm was dissolved.

Liabilities	Amount	Assets	Amount
Creditors	20,000	Cash	8,500
Reserve Fund	10,000	Debtors	30,000
Mortgage loan	4,000	Stock	22,100
Capitals		Furniture	5,000
A	32,000	Property	9,000
C	15,500	B's capital	4,900
		Profit and Loss a/c	2,000
	<b>81,500</b>		<b>81,500</b>

They realised the assets as under: property ₹5,000, furniture ₹1000 and stock ₹10,000.

50% of the debtors realized at a discount of 75 paise in a rupee. A took over ¼ of the remaining debtors at ₹2,000. Balance of debtors realised ₹2,500. Expenses of realization amounted to ₹2,000. Creditors agreed to take 75 paise in a rupee in full satisfaction of their claim. Prepare Realisation a/c, Partners Capital a/c, Bank a/c.

Contd...5

301.4

16. A, B and C share profits and losses in the proportion of 4/10, 5/10 & 1/10. Their balance sheet as on 31<sup>st</sup> Dec 2004 was as follows:

Liabilities	Amount	Assets	Amount
Sundry creditors	10,000	cash in hand	3,000
A's loan	6,000	other assets	56,000
B's Loan	3,000		
Reserve Fund	6,000		
Contingency Reserve	4,000		
Capital accounts :			
A	15,000		
B	12,000		
C	3,000		
	<b>59,000</b>		<b>59,000</b>

The partnership is dissolved, and the assets realized as follows:

First realization	10,000
Second Realization	20,000
Third realization	17,000

On the date of dissolution there was a contingent liability of ₹ 1,000 against the firm which was settled at ₹700 at the time of second realization. Realization expenses were estimated at ₹2,000 but actually came to ₹ 1,500. C took stock worth ₹500 at the time of third realization.

Prepare a statement showing distribution of cash following proportionate capital method.

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#### SECTION - D

**Answer the following: Compulsory**

**(10)**

17. A, B & C were partners sharing profits 2/5, 3/10 and 3/10 respectively. Their Balance sheet as on 31<sup>st</sup> December 2019

Liabilities	Amount	Assets	Amount
Creditors	8,000	cash	1,000
Bills payable	2,000	Debtors	7,000
Reserves	5,000	less: provision	1,000
Capital:		Stock	10,000
A	16,000	Motor car	4,000
B	12,000	Plant and machinery	14,000
C	10,000	Buildings	18,000
	<b>38,000</b>		
	<b>53,000</b>		<b>53,000</b>

B retires on that date on the following terms:

1. The goodwill of the firm is to be valued at ₹7,000.
2. Stock and building are to be appreciated by 10%.
3. Plant and motor car are to be depreciated by 10%.
4. Provision for bad debts is no more necessary.

Amount payable to B is to be transferred to his loan account. Prepare necessary ledger accounts in the books of the firm.

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## St Aloysius College (Autonomous)

### Mangaluru

B.Com. (ACCA) - Semester IV- Degree Examination

July/August - 2022

### FINANCIAL MANAGEMENT

Time: 3 hrs.

Max Marks: 100

#### SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

- Which are the THREE key roles played by money markets?
- Will Co incurs costs of \$65 every time it places an order with its raw materials supplier. It orders 300,000 units of product each year. The cost of holding one unit of inventory for a month is \$2.50. Will Co keeps a buffer inventory at all times of 25,000 units of material. Calculate the economic order quantity (EOQ) that will optimize the business's inventory costs to the nearest 10 units.
- A company has sales revenue of \$30 million and its customers take an average of 75 days to pay. The company offers a 1% discount to customers who pay in 30 days. Calculate, to the nearest hundred thousand dollars, the new anticipated receivables balance if 60% of customers take up the offer of the discount and the rest carry on paying in 75 days. Assume 360 days in a year.
- A company has 31 December as its accounting year-end. On 1 January 20X5, a new machine costing \$2,000,000 is purchased. The company expects to sell the machine on 31 December 20X6 for \$350,000. The rate of corporation tax for the company is 30% and tax is paid at the end of the year in which it is incurred. Tax-allowable depreciation is obtained at 25% on the reducing balance basis, and a balancing allowance is available on disposal of the asset. The company makes sufficient profits to obtain relief for tax-allowable depreciation as soon as they arise.  
If the company's cost of capital is 15% per annum, what is the present value of the tax savings from the tax-allowable depreciation at 1 January 20X5 (to the nearest thousand dollars)?
- A company has a 'money' cost of capital of 21% per annum. The general rate of inflation is currently estimated at 8% per annum. What is the 'real' cost of capital (to the nearest whole number)?
- A company issued its 12% irredeemable loan notes at 95. The current market price is 92. The company is paying corporation tax at a rate of 30%. What is the current net cost of capital per annum of these loan notes (to one decimal place)?

## G 301.4a

7. A UK company will purchase new machinery in three months' time for \$7.5m. The forward exchange rate is \$2.0383 - \$2.0390 = £1. What is the appropriate three-month forward rate at which the company should hedge this transaction (to four decimal places)?

## SECTION - B

(4x12=48)

Answer any **FOUR** of the following.

8. Critically discuss FOUR reasons why NPV is regarded as superior to IRR as an investment appraisal technique.

9. Melanie Co is considering the acquisition of a new machine with an operating life of three years. The new machine could be leased for three payments of \$55,000, payable annually in advance.

Alternatively, the machine could be purchased for \$160,000 using a bank loan at a cost of 8% per year. If the machine is purchased, Melanie Co will incur maintenance costs of \$8,000 per year, payable at the end of each year of operation. The machine would have a residual value of \$40,000 at the end of its three-year life.

Melanie Co's production manager estimates that if maintenance routines were upgraded, the new machine could be operated for a period of four years with maintenance costs increasing to \$12,000 per year, payable at the end of each year of operation. If operated for four years, the machine's residual value would fall to \$11,000.

Taxation should be ignored.

- a) Assuming that the new machine is operated for a three-year period, evaluate whether Melanie Co should use leasing or borrowing as a source of finance. **(6 marks)**
- b) Using a discount rate of 10%, calculate the equivalent annual cost of purchasing and operating the machine for both three years and four years, and recommend which replacement interval should be adopted. **(6 marks)**
10. B Co has 10 million 25c ordinary shares in issue with a current price of 155c cum div. An annual dividend of 9c has just been proposed. The company earns an accounting rate of return to equity (ROE) of 10% and pays out 40% of the return as dividends. The company also has 13% redeemable loan notes with a nominal value of \$7 million, trading at \$105. They are due to be redeemed at nominal value in five years' time. If the rate of corporation tax is 33%, what is the company's WACC?
11. Noon Co, a company based in Centre land whose home currency is the Centre land Colon (CC), has been regularly buying components from and selling finished products to businesses in Fly land, where the currency is the Fly land Franc (FF).

One particular payment of 3,000,000 Fly land Francs has to be made by Noon Co to a supplier in Fly land in three months' time. The following information is available.

Spot rate 6.170 – 6.210 Fly land Francs to the Centre land Colon

Three-month forward rate 6.321 – 6.362 Fly land Francs to the Centre land Colon

Interest rates that can be used by Noon Co are as follows.

	Borrow	Deposit
Fly Land Franc interest rate	18.0% per annum	13.5% per annum
Centre Land Colon Interest rate	8.1% per annum	6.3% per annum

a) What is the cost in Centre Land Colons of a forward market hedge?

**(6 marks)**

b) What is the cost in Centre Land Colons of a money market hedge?

**(6 marks)**

12. Trecor Co plans to buy a machine costing \$250,000 which will last for four years and then be sold for \$5,000. Net cash flows before tax are expected to be as follows.

	T1	T2	T3	T4
Net cash flow \$	122,000	143,000	187,000	78,000

Depreciation is charged on a straight-line basis over the life of an asset.

a) Calculate the before-tax return on capital employed (accounting rate of return) based on the average investment (to the nearest whole percentage)

**(4 marks)**

b) Trecor Co can claim tax-allowable depreciation on a 25% reducing balance basis. It pays tax at an annual rate of 30% one year in arrears. What amount of tax relief would be received by Trecor in time 4 of a net present value (NPV) calculation?

**(4 marks)**

c) What is the payback period for the machine (to the nearest whole month)?

**(4 marks)**

3. Tulip Co is a large company with an equity beta of 1.05. The company plans to expand existing business by acquiring a new factory at a cost of \$20 million. The finance for the expansion will be raised from an issue of 3% loan notes, issued at nominal value of \$100 per loan note. These loan notes will be redeemable after five years at nominal value or convertible at that time into ordinary shares in Tulip Co with a value expected to be \$115 per loan note. The risk-free rate of return is 2.5% and the equity risk premium is 7.8%. Tulip Co is seeking additional finance and is considering using Islamic finance and, in particular, would require a form which would be similar to equity financing.



- a) What is the cost of equity of Tulip Co using the capital asset pricing model?  
(6 marks)
- b) Using estimates of 5% and 6%, what is the cost of debt of the convertible loan notes?  
(6 marks)

**SECTION – C**

**Answer any TWO of the following. (2x16=32)**

14. KXP Co is an e-business that trades solely over the internet. In the last year, the company had sales of \$15 million. All sales were on 30 days' credit to commercial customers.
- Extracts from the company's most recent statement of financial position relating to working capital are as follows:
- Trade receivables \$2.5m  
Trade payables \$2.2m  
Overdraft \$3.0m
- In order to encourage customers to pay on time, KXP Co proposes introducing an early settlement discount of 1% for payment within 30 days, while increasing its normal credit period to 45 days. It is expected that, on average, 50% of customers will take the discount and pay within 30 days, 30% of customers will pay after 45 days, and 20% of customers will not change their current paying behavior.
- KXP Co currently orders 15,000 units per month of Product Z, demand for which is constant. There is only one supplier of Product Z and the cost of Product Z purchases over the last year was \$540,000. The supplier has offered a 2% discount for orders of Product Z of 30,000 units or more. Each order costs KXP Co \$150 to place and the holding cost is 24 cents per unit per year.
- KXP Co has an overdraft facility charging interest of 6% per year.
- (a) Calculate the net benefit or cost of the proposed changes in trade receivables policy and comment on your findings.  
(8 marks)
- (b) Calculate whether the bulk purchase discount offered by the supplier is financially acceptable and comment on the assumptions made by your calculation.  
(8 marks)
15. The equity beta of Fence Co is 0.9 and the company has issued 10 million ordinary shares. The market value of each ordinary share is \$7.50. The company is also financed by 7% bonds with a nominal value of \$100 per bond, which will be redeemed in seven years' time at nominal value. The bonds have a total nominal value of \$14 million. Interest on the bonds has just been paid and the current market value of each bond is \$107.14.

**G 301.4a**

Fence Co plans to invest in a project that is different to its existing business operations and has identified a company in the same business area as the project, Hex Co. The equity beta of Hex Co is 1.2 and the company has an equity market value of \$54 million. The market value of the debt of Hex Co is \$12 million.

The risk-free rate of return is 4% per year and the average return on the stock market is 11% per year. Both companies pay corporation tax at a rate of 20% per year.

a) Calculate the current weighted average cost of capital of Fence Co.

**(9 marks)**

b) Calculate a cost of equity which could be used in appraising the new project.

**(7 marks)**

16. Dink Co is a small company that is finding it difficult to raise funds to acquire a new machine costing \$750,000. Dink Co would ideally like a four-year loan for the full purchase price at a before-tax interest rate of 8.6% per year.

The machine would have an expected life of four years. At the end of this period the machine would have a residual value of \$50,000. Tax-allowable servicing costs for the machine would be \$23,000 per year. Tax-allowable depreciation on the full purchase price would be available on a 25% reducing balance basis.

A leasing company has offered a contract whereby Dink Co could have use of the new machine for four years in exchange for an annual lease rental payment of \$200,000, payable at the start of each year. The contract states that the leasing company would undertake maintenance of the machine at no additional cost to Dink Co. At the end of four years the leasing company would remove the machine from the manufacturing facility of Dink Co.

Dink Co pays corporation tax of 30% one year in arrears.

a) For the new machine, calculate the present value of the cost of borrowing to buy and the present value of the cost of leasing. Recommend which option is more attractive in financial terms to Dink Co.

**(10 marks)**

b) Discuss general reasons why investment capital may be rationed.

**(6 marks)**

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**SECTION – D**

**Answer the following: (Compulsory)**

**(10)**

17. Discuss the attractions of leasing as a source of both short-term and long-term finance.

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G 301.4b

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**St. Aloysius College (Autonomous)**

**Mangaluru**

**B.Com. - BPS Semester IV – Degree Examination**

**July/August - 2022**

**FINANCE AND ACCOUNTING FOR BPS**

Time: 3 hrs.

Max Marks: 100

**SECTION – A**

**Answer any FIVE of the following.**

**(5x2=10)**

1. A Ltd purchased a building for Rs 100 on cash. Journalize the transaction.
2. What do you mean by an Accounts Payable?
3. What is a trade discount?
4. Journalize the transaction for recording of purchases or expenses by creating liability for payment to vendor.
5. What is an order management process?
6. What is business entity concept?
7. What is purchase order?

**SECTION – B**

**Answer any FOUR of the following.**

**(4x12=48)**

8. Accounting Conventions are generally the guidelines for preparing various financial statements. Discuss
9. a) Write a short note on BPS industry in India. **(6 marks)**  
b) Write a short note on IFRS. **(6 marks)**
10. Define XBRL. Explain its key functions.
11. Explain the methods of collection along with tips to make collection calls.
12. Service level agreements play a vital role in maintaining the level of performance standards agreed between the service provider and the outsourcing organizations. Explain.
13. Describe the sequential steps in the accounts receivable process customer master set up.

**SECTION – C**

**Answer any TWO of the following.**

**(2x16=32)**

14. Any organization either involved in manufacturing or trading needs to buy materials from various vendors. In view of the statement, evaluate the complete process of Vendor creation and maintenance.
15. Explain the various statutory reports.
16. Explain traditional accounting method and modern accounting along with their advantages and limitations.

**SECTION – D**

**Answer the following: (Compulsory)**

**(10)**

17. a) What is a Debit note memo? List out the scenarios where debit note is used? **(5 marks)**  
b) Explain in brief with any four examples of when you would use a credit note? **(5 marks)**

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Mangaluru**

**B.Com. Semester IV – Degree Examination  
July/August - 2022**

**E-COMMERCE AND ACCOUNTING**

Time: 3 hrs.

Max Marks: 100

**SECTION – A**

**Answer any FIVE questions of the following: (5x2=10)**

1. What is Electronic Data Interchange?
2. Expand i)www ii) http
3. What is the use of count function in Spreadsheet?
4. Define a cell in Excel.
5. List any four Accounting voucher in Tally.
6. What is the account type for Equity?
7. Define Daybook.

**SECTION - B**

**Answer any FOUR questions of the following: (4x12=48)**

8. List the advantages and disadvantages of Ecommerce.
9. Explain the following terms  
i)web auction ii)virtual communities iii)web server
10. Define cell reference in excel? Explain the different types with example.
11. Explain how we can create, alter and delete a stock item in Tally?
12. Explain the Balance sheet screen options with examples.
13. Give the journal entries for the following transactions in Tally. Also indicate the appropriate accounting group and voucher types with shortcut keys.
  - a) Mr Raj started a business with cash 2,00,000.
  - b) Purchased goods for ₹50,000 from Ankith for credit.
  - c) Paid advertisement charges ₹2,000.
  - d) Sold goods for cash ₹25,000.
  - e) Commission received ₹5,000.

**SECTION – C**

**Answer any TWO questions of the following: (2x16=32)**

14. How B2C model is different from B2B model. Explain briefly
15. Explain the following Reports Available in Tally
  - a. Profit and Loss account
  - b. GSTR1 and GSTR2 Reports
  - c. Cash flow statements
16. What is GST composition scheme? Explain who can register GST composition scheme rate.

**SECTION – D**

**Answer the following: Compulsory (10)**

17. Create a worksheet for five records with fields Employee No, Employee Name, Designation and Basic Pay. Calculate DA, HRA, Gross Pay, PF and Net Pay.  
 DA = 65% of Basic Pay.  
 HRA=If Basic Pay is <6000, HRA = 10% of Basic Pay else HRA is 12.5% of Basic Pay  
 Gross Pay = Basic Pay + DA + HRA, PF = 12% of Basic Pay , Net Pay = Gross Pay – PF

G 302.4a

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St Aloysius College (Autonomous)

Mangaluru

B.Com. ACCA – Semester - IV Degree Examination

July/August - 2022

**BUSINESS ANALYSIS**

Time: 3 hrs.

Max Marks: 100

**SECTION – A**

Answer any **FIVE** of the following.

(5x2=10)

1. What is Key Performance Indicator?
2. State the levels of Strategic Planning.
3. What is Scenario Planning?
4. What is E-commerce?
5. What is Job Enrichment?
6. What is meant by Transactional Leadership?
7. What is Supply Chain Management?

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**SECTION - B**

Answer any **FOUR** of the following.

(4x12=48)

8. Briefly explain the contents of a Project plan.
9. How do you manage change in the organization by using Kurt Lewin's three stage model?
10. What is E-business? Explain briefly its categories and scope of E-business.
11. Explain the capabilities required to sustain competitive advantage.
12. Determine the overall investment requirements of the business.
13. Explore the role of value chain in creating and sustaining competitive advantage.

**SECTION – C**

Answer any **TWO** of the following.

(2x16=32)

14. Explain the approach to strategic planning with the help of Johnson, Scholes and Whittington (J.S.W) Model.
15. What are the growth strategies that are explored through the use of Ansoff Matrix?
16. Assess the value of the four view (POPIT-People, Organization, Processes and Information Technology) model to the successful implementation of business change.

Contd...2

G 302.4a

## SECTION – D

**Answer the following: (Compulsory)**

(10)

17. Harriet has just been appointed to take charge of part of an accounting department concerned with processing information from the operating division of a large company. Based on her previous experience she has determined that the running costs of the department are too high, due to absenteeism, lateness, low productivity and time spent in correcting errors.

Investigation of the design of the jobs in the department reveals that each employee is trained in a task which is made as simple as possible. The equipment used is maintained by a service department. Strict discipline ensures that clerks do not carry-on conversations during working hours, and tasks are performed in exactly the order and method laid down.

Harriet has decided that performance can be improved by changing the job design. Assume that Harriet's superiors approve the changes, that correct training is provided and that resistance by the clerks to change is properly overcome.

Required:

**Discuss the likely consequences for organizations and employees of designing jobs which are repetitive, routine and lacking in significant skill requirements.**

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**St Aloysius College (Autonomous)**

**Mangaluru**

**B.Com.- BPS - Semester IV - Degree Examination**

July/August - 2022

**INSURANCE FOR BPS**

Time: 3 hrs.

Max Marks: 100

**SECTION - A**

Answer any **FIVE** of the following.

(5x2=10)

1. What is Free Look in Period?
2. What is morbidity?
3. What does contribution plan mean?
4. What is the concept of Health Care Insurance?
5. How is level of risk assessed?
6. What are Qualified Annuities?
7. State any two characteristics of Insurance.

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**SECTION - B**

Answer any **FOUR** of the following.

(4x12=48)

8. Explain briefly different types of risks.
9. What is Reinsurance? Explain the types of Reinsurance.
10. What is claim? What are the different types of Claims?
11. What are the principles of Group Insurance?
12. Explain the various provisions, clauses and options of Life Insurance policies.
13. Explain the advantages, limitations and importance of Retirement Planning.

**SECTION - C**

Answer any **TWO** of the following.

(2x16=32)

14. Briefly explain the principles of a Insurance Contract.
15. Explain the various types and provisions in Annuity Contract.
16. Describe three major types of Casualty Insurance with examples.

**SECTION - D**

Answer the following: (Compulsory)

(10)

7. What are the types of coverage under Vehicle Insurance?

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## St Aloysius College (Autonomous)

### Mangaluru

#### B.Com. Semester IV – Degree Examination

July/August - 2022

### COST ACCOUNTING -II

Time: 3 hrs.

Max Marks: 100

#### SECTION – A

Answer any **FIVE** questions of the following:

(5x2=10)

- Calculate economic batch quantity from the following:  
Monthly demand for the component: 20,000 units, Setting up cost per batch ₹ 240, Annual rate of interest 6%, Cost of manufacture per unit ₹12.
- What is Retention Money?
- State any two objectives of budgetary control.
- What do you mean by Cost Audit Programme?
- State the meaning of Performance Budget.
- List any two disadvantages of Cost Audit.
- Distinguish between Normal Loss and Abnormal Loss.

#### SECTION - B

Answer any **FOUR** questions of the following:

(4x12=48)

- Megha Limited manufactures product M3. An estimate of number of units expected to be sold in the first seven months of 2020 is given below:

Product	January	February	March	April	May	June	July
M3	1400	1400	1200	1000	800	800	900

Finished units equal to half of the anticipated sales for the next month will be in stock at the end of each month (including December 2019)

The budgeted production and production cost for 2020 are as follows:

	Product M3
Production (units)	12,000
Direct material per unit	₹19
Direct wages per unit	₹7
Manufacturing charges	
(Based on units produced)	₹48,000

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Prepare

- A Production budget showing the number of units to be manufactured each month
- A Production cost budget for six months ending 30<sup>th</sup> June 2020.

Contd...2



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## St Aloysius College (Autonomous)

### Mangaluru

#### B.Com. Semester IV – Degree Examination

July/August - 2022

### COST ACCOUNTING -II

Time: 3 hrs.

Max Marks: 100

#### SECTION – A

Answer any **FIVE** questions of the following:

(5x2=10)

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Monthly demand for the component: 20,000 units, Setting up cost per batch ₹ 240, Annual rate of interest 6%, Cost of manufacture per unit ₹12.
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- What do you mean by Cost Audit Programme?
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- List any two disadvantages of Cost Audit.
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The budgeted production and production cost for 2020 are as follows:

	Product M3
Production (units)	12,000
Direct material per unit	₹19
Direct wages per unit	₹7
Manufacturing charges (Based on units produced)	₹48,000

Prepare

- A Production budget showing the number of units to be manufactured each month
- A Production cost budget for six months ending 30<sup>th</sup> June 2020.

## G 303.4

9. The following information relates to the manufacture of a component in a factory.

Cost of material ₹ 6.80 per unit

Operators wages ₹ 25 per hour

Machine hour rate ₹ 50

Setting up time of the machine is 2 hours and 20 minutes

Time required for production is 10 minutes per unit.

Prepare a Cost Sheet showing the production cost and setting up cost and cost per unit when the batch consists of 100 units and 1,000 units.

10. The following expenses were incurred on Job Number 999 of Jewel Limited.

a) Materials ₹ 30,000

b) Wages paid:

Departments: A- 40 hours, ₹ 8 per hour

:B- 50 hours, ₹ 9 per hour

: C- 60 hours, ₹ 5 per hour

c) Works overhead of these departments were estimated as under:

Departments: A- ₹ 9,000 for 6,000 working hours

:B- ₹10,000 for 5,000 working hours

: C- ₹12,000 for 3,000 working hours

d) Office expenses were ₹90,000 when total wages paid in all the three departments came to ₹2,70,000.

It is the practice followed in the company to recover office overhead as a percentage of direct wages. You are required to calculate the cost of Job Number, 999 and its price quoted which would yield 20% profit on selling price.

11. Prepare Process Account, Abnormal Loss Account and Normal Loss Account from the following information.

Input of Raw material: 1000 units @ ₹ 20 per unit

Direct Material : ₹4,200/-

Direct Wages : ₹6,000/-

Production Overheads ₹6,000/-

Actual output transferred to process II: 900 units

Normal Loss 5%

Value of Scrap per unit ₹ 8/-

12. Define the term Audit. List the differences between Cost Audit and Financial Audit.
13. Explain the rules for transfer of notional profit to profit and loss account in contract costing.

## SECTION - C

Answer any **TWO** questions of the following:

(2x16=32)

14. The finished product of a factory has to pass through three processes X, Y, Z to completion. The normal loss of each process is 2% in process X, 5% in process Y and 10% in process Z calculated on the input of each process. The output of each process transferred to next process and the finished product are transferred from Process Z into stock. The following further information is obtained:

Particulars	Process X (₹)	Process Y (₹)	Process Z (₹)
Materials used	24,000	12,000	12,000
Direct Wages	16,000	10,000	8,000
Manufacturing expenses	5,000	7,000	5,000
Scrap value per 100 units	10	40	20

Establishment expenses amounted to ₹8,500 to be apportioned on the basis of direct wages. 20,000 units have been put into process X @ a cost of ₹60,000. The actual output of each process has been-

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X- 19,600 units, Y- 18,400 units, Z- 16,700 units

Prepare (a) Process Accounts (b) Normal Loss Account (c) Abnormal Loss Account (d) Abnormal Gain Account

15. From the following Trial Balance of Shenoy Limited for the year ending 31-03-2022 draw up the Contract Account, Contractee's Account and Balance Sheet.

	Debit (₹)	Credit (₹)
Cash received from contractee	-	9,60,000
Buildings	4,60,000	
Creditors	-	1,80,000
Bank	1,87,000	
Share Capital		12,00,000
Materials	5,00,000	
Wages	4,50,000	
Expenses	1,18,000	
Plant	6,25,000	
	<b>23,40,000</b>	<b>23,40,000</b>

Contd...4

G 303.4

The work on contract commenced on 1.4.2021. Materials worth ₹4,25,000 were sent to the site of the contract but those of ₹15,000 were destroyed in an accident. Wages of ₹4,50,000 were paid during the year. Plant costing ₹1,00,000 was used on the contract for the whole year. On 30<sup>th</sup> September 2021, plant costing ₹25,000 were destroyed due to fire. Plant worth ₹5,00,000 were used from 1<sup>st</sup> April 2021 to 31<sup>st</sup> December 2021 and then it was returned to stores. Material worth ₹10,000 were at site on 31<sup>st</sup> March 2022. The contract price was ₹15,00,000 and contractee pays 80% of the work certified. Uncertified work amounted to ₹37,500. Expenses charged to the contract were 25% of wages. Plant is to be depreciated at 10% for the year.

16. Define Cost Audit? Explain the functions, duties and responsibilities of a cost auditor.

#### SECTION - D

**Answer the following: Compulsory**

**(10)**

17. Prepare a cash budget of Vihaan Limited for April, May and June 2021

Months	Sales (₹)	Purchases (₹)	Wages (₹)	Expenses (₹)
Jan (Actual)	80,000	45,000	20,000	5,000
Feb (Actual)	80,000	40,000	18,000	6,000
March (Actual)	75,000	42,000	22,000	6,000
April (Budget)	90,000	50,000	24,000	7,000
May (Budget)	85,000	45,000	20,000	6,000
June (Budget)	80,000	35,000	18,000	5,000

Additional information:

- 10% of the purchases and 20% of sales are for cash.
- The average collection period of the company is ½ month and the credit purchases are paid regularly after one month.
- Wages are paid half monthly and the rent of ₹500 included in expenses is paid monthly and other expenses are paid after one month lag.
- Cash balance on April 1, 2021 may be amounted to be ₹15,000.

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G 303.4a

Reg. No. :

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**St Aloysius College (Autonomous)**

**Mangaluru**

**B.Com. (ACCA) Semester IV – Degree Examination**

**July/August - 2022**

**CORPORATE REPORTING - I**

Time: 3 hrs.

Max Marks: 100

**SECTION – A**

Answer any **FIVE** of the following.

(5x2=10)

1. Five Quarters has purchased 100% of the ordinary shares of Three Halves and is trying to determine the fair value of the net assets at the acquisition date. Three Halves owns land that is currently developed for industrial use. The fair value of the land if used in a manufacturing operation is \$5 million. Many nearby plots of land have been developed for residential use (as high-rise apartment buildings). The land owned by Three Halves does not have planning permission for residential use, although permission has been granted for similar plots of land. The fair value of Three Halves' land as a vacant site for residential development is \$6 million. However, transformation costs of \$0.3 million would need to be incurred to get the land into this condition. How should the fair value of the land be determined?
2. Rudd enters into a contract with a customer to sell equipment on 31 December 20X1. Control of the equipment transfers to the customer on that date. The price stated in the contract is \$1 million and is due on 31 December 20X3. Market rates of interest available to this particular customer are 10%. Explain how this transaction should be accounted for in the financial statements of Rudd for the year ended 31 December 20X1.
3. Chive is an entity located in a country whose currency is dollars (\$). All of its equity shares are owned by an entity whose functional currency is the Euro. Chive has very few transactions with its parent and acts with significant autonomy. Seventy per cent of Chive's sales are denominated in dollars and 30% of them are denominated in sterling (£). Chive does not convert receipts from customers into other currencies. Chive buys most of its inventories, and pays for a large proportion of operating costs, in sterling. Chive has two bank loans outstanding. It has no intra-group loans. Both of its loans are denominated in dollars. What is the functional currency of Chive?
4. An entity makes contributions to the pension fund of employees at a rate of 5% of gross salaries. For convenience, the entity pays \$10,000 per month into the pension scheme with any balance being paid in the first month of the following accounting year. The wages and salaries for 20X6 are \$2.7 million. Calculate the pension expense for 20X6, and the accrual/prepayment at the end of the year.

**G 303.4a**

5. List out any two assets which are outside the scope of IAS-41.
6. JonJon's statement of financial position includes an intangible asset. This asset is a portfolio of individual customers acquired from a similar business which had gone into liquidation two years ago. The accountant has asked the finance director why the asset has not been amortized in the current period. The finance director replied that he changed the assessment of the useful life of this intangible asset from 'finite' to 'indefinite'. He justified this on the grounds that it is impossible to foresee the length of this intangible asset's useful life due to a number of factors, such as technological evolution and changing consumer behaviour. Discuss whether the accounting treatment of the intangible asset is in accordance with IFRS Standards.
7. On 1 January 20X1, Evans enters into a contract with a customer to provide monthly payroll services. Evans charges \$120,000 per year.  
Required: What is the accounting treatment of the above in the financial statements of Evans for the year ended 30 June 20X1?

**SECTION - B****(4x12=48)****Answer any FOUR of the following.**

8. The ACCA requires its members to adhere to a code of professional ethics. This provides a set of moral guidelines for professional accountants. Justify the statement.
9. On 1 January 20X1, Kingfisher enters into a four-year lease of property with annual lease payments of \$1 million, payable at the beginning of each year. According to the contract, lease payments will increase every year on the basis of the increase in the Consumer Price Index for the preceding 12 months. The Consumer Price Index at the commencement date is 125. The interest rate implicit in the lease is not readily determinable. Kingfisher's incremental borrowing rate is 5 per cent per year. At the beginning of the second year of the lease the Consumer Price Index is 140. Discuss how the lease will be accounted for:
  - i) during the first year of the contract
  - ii) on the first day of the second year of the contract.
10. An entity introduced an equity-settled share-based payment scheme on 1 January 20X0 for its 5 directors. Under the terms of the scheme, the entity will grant 1,000 options to each director if they remain in employment for the next three years. All five directors are expected to stay for the full three years. The fair value of each option at the grant date was \$8. On 30 June 20X1, the entity decided to base its share-based payment schemes on profit targets instead. It therefore cancelled the existing scheme. On 30 June 20X1, it paid compensation of \$10 per option to each of the 5 directors. The fair value of the options at 30 June 20X1 was \$9. Explain, with calculations, how the cancellation and settlement of the share-based payment scheme should be accounted for in the year ended 31 December 20X1.

11. On 1 December 20X1, Bristow provides a service to a customer for the next 12 months. The consideration is \$12 million. Bristow is entitled to an extra \$3 million if, after twelve months, the number of mistakes made falls below a certain threshold. Required: Discuss the accounting treatment of the above in Bristow's financial statements for the year ended 31 December 20X1 if:

(a) Bristow has experience of providing identical services in the past and it is highly probable that the number of mistakes made will fall below the acceptable threshold.

(b) Bristow has no experience of providing this service and is unsure if the number of mistakes made will fall below the threshold.

12. a) Geranium's production machinery has always been depreciated on a straight line basis. At the start of the current reporting period, Geranium decides that a depreciation method based on units of production would more accurately represent the resources consumed. At this date, the carrying amount of the production machinery was \$2 million. However, if the machinery had been depreciated using a units of production method since the purchase date, it would instead have a carrying amount of \$1.5 million. The directors wish to charge \$0.5 million additional depreciation to correct this discrepancy. Discuss whether the directors of Geranium are correct.

(4 marks)

b) Preparers of financial statements should follow the requirements of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors when selecting or changing accounting policies, changing estimation techniques, and correcting errors. Discuss the role of judgement when selecting an entity's accounting policies.

(8 marks)

13. Cryptocurrencies are digital currencies that operate independently of a central bank. Some businesses now accept cryptocurrencies in place of traditional currencies. The market price of crypto currency is highly volatile. Investors can earn large returns by buying cryptocurrency on an exchange when the quoted price is low and selling on an exchange when the quoted price rises. Cryptocurrencies have proved problematic with regards to financial reporting because they do not seem to fall within the scope of an issued IFRS or IAS Standard. As such, preparers of financial statements must use the Conceptual Framework to devise an accounting treatment that provides useful information to financial statement users. Using the Conceptual Framework, discuss how an entity might account for an investment in cryptocurrency that it holds to trade.

Contd...4

G 303.4a

## SECTION - C

(2x16=32)

**Answer any TWO of the following.**

14. Cap bought a building on 1 January 20X1. The purchase price was \$2.9m, associated legal fees were \$0.1m and general administrative costs allocated to the purchase were \$0.2m. Cap also paid sales tax of \$0.5m, which was recovered from the tax authorities. The building was attributed a useful life of 50 years. It was revalued to \$4.6m on 31 December 20X4 and was sold for \$5m on 31 December 20X5. Cap purchased a machine on 1 January 20X3 for \$100,000 and attributed it with a useful life of 10 years. On 1 January 20X5, Cap reduced the estimated remaining useful life to 4 years.

Required: Explain how the above items of property, plant and equipment would have been accounted for in all relevant reporting periods up until 31 December 20X5.

15. (a) An entity, Waiter, has a reporting date of 31 December and the dollar (\$) as its functional currency. Waiter borrows in the foreign currency of the Kram (K). The loan of K120,000 was taken out on 1 January 20X7. A repayment of K40,000 was made on 1 March 20X7.

Exchange rates were as follows:

1 January 20X7 - K1: \$2

1 March 20X7 - K1: \$3

31 December 20X7 - K1: \$3.5

Required: Describe how the above should be accounted for in the financial statements of Waiter for the year ended 31 December 20X7

(b) An entity, Attendant, has a reporting date of 31 December and has the dollar (\$) as its functional currency. Attendant purchased a plot of land overseas on 1 March 20X0. The entity paid for the land in the currency of the Rylands (R). The purchase cost of the land at 1 March 20X0 was R60,000. The value of the land at the reporting date was R80,000. Exchange rates were as follows:

1 March 20X0 - R8 : \$1

31 December 20X0 - R10 : \$1

Required: Describe how the above transaction should be accounted for in the financial statements of Attendant for the year ended 31 December 20X0 if the land is measured at:

- cost
- fair value.



16. The following information relates to the defined benefit plan operated by Arc for the year ended 30 June 20X4:

Particulars	\$ M
FV of plan assets b/fwd at 30 June 20X3	2,600
PV of obligation b/fwd at 30 June 20X3	2,000
Current service cost for the year	100
Benefits paid in the year	80
Contributions into plan	90
FV of plan assets at 30 June 20X4	3,100
PV of plan obligation at 30 June 20X4	2,400
Discount rate for the defined benefit obligation	10%

Arc has identified that the asset ceiling at 30 June 20X3 and 30 June 20X4, based upon the present value of future refunds from the plan and/or reductions in future contributions amounts to \$200m at 30 June 20X3 and 30 June 20X4.

Required: Explain, with supporting calculations, the accounting treatment of the pension scheme for the year ended 30 June 20X4.

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#### SECTION – D

**Answer the following: (Compulsory)**

**(10)**

17. Totorus has a number of investments in listed shares that are designated to be measured at fair value through other comprehensive income. A new ACCA qualified accountant has started work at Totorus and she has discovered that the finance director measures the fair value of these investments as the present value of the expected future dividend receipts. This calculation gives a higher fair value figure than the quoted share price. The finance director has justified this fair value measurement to the accountant on the grounds that Totorus does not trade shares in the short-term and so quoted share prices understate the value that Totorus will realise over the lifetime of these investments. Discuss why the finance director's fair value measurement is not in line with IFRS Standards, and discuss the ethical issues that arise.

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.Com. Semester IV – Degree Examination  
July/August - 2022  
INCOME TAX - II**

**Max Marks: 100**

Time: 3 hrs.

**SECTION - A**

**Answer any FIVE questions of the following:**

**(5x2=10)**

1. State any two expenses that are fully disallowed in the assessment of business?
2. Give the meaning of Block of Assets.
3. What is a short term capital asset?
4. What is meant by grossing up of interest?
5. State the meaning of Bond washing transaction.
6. Write four deduction u/s 80G for which 50% deduction is allowed without limit?
7. Give the meaning of rebate of tax for individual assessee.

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**SECTION - B**

**Answer any FOUR questions of the following:**

**(4x12=48)**

8. From the following information compute the amount of depreciation allowance allowable to XY & Co., a Chartered Accountants concern, for AY 2022-23.

Particulars	Rate of depreciation (%)	WDV on 1-4-2021
Computers	40	1,40,000
Typewriters	15	30,000
Furniture & fittings	10	1,00,000
Office building	10	5,00,000
Staff quarters – area not exceeding 80 sq. metre.	5	15,00,000
Purchased a new computer during the PY ₹ 60,000, on 1 <sup>st</sup> January 2022	-	
Sold old office building for ₹ 15,00,000 and purchased a new office building for ₹ 40,00,000 in December 2021	-	
Purchased books for professional purposes ₹ 40,000, on 1 <sup>st</sup> July 2021	40	

9. Mr. X purchased a house on 01.04.2001 for ₹ 2,00,000. It was received by his son Mr. Y on 01.07.2011 and Mr. Y incurred ₹ 4,00,000 on improvement on 01.07.2013. House was sold by him on 01.07.2021 for ₹1,00,00,000. Compute taxable capital gain for the AY 2022-23. The cost inflation index for FY are 2001-02 is 100, 2011-12 is 184, 2013-14 is 220, 2021-22 is 317.

**Contd...2**

## G 304.4

10. In what circumstances, is the income of one person treated as the income of another?

11. The particulars of income of Mr Ashok are as follows for the AY, calculate total taxable income and tax liability.

- i. Business Income ₹ 5,56,900.
- ii. Income from house property (computed) ₹ 24,000.
- iii. Short term capital gains u/s 111A is ₹ 15,000.
- iv. Long term capital gains ₹ 12,000.
- v. Interest on government securities ₹ 20,000.
- vi. Lottery winning (net) ₹ 70,000.
- vii. Winning from crossword puzzles (gross) 1,000

He has paid life insurance premium amounting ₹ 5,000.

He pays ₹ 10,000 as payment of interest and ₹ 30,000 principal for the housing loan taken.

12. Mr. Vaman Rao, a resident individual, submits the following information:

- a) Income from salary ₹ 4,50,000.
- b) Income from house property 'A' ₹ 30,000.
- c) Loss from house property 'B' ₹ 34,000.
- d) Income from interest on securities ₹ 20,000.
- e) Loss from a Cycle business ₹ 20,000.
- f) Profit from steel business ₹ 10,000.
- g) Profit from speculation business ₹ 25,000.
- h) Loss from short term capital asset ₹ 6,000.
- i) Long term Capital loss ₹ 25,000.
- j) Long term capital gain ₹ 21,000.
- k) Income from crossword puzzles (net of TDS ₹ 9,000) ₹ 21,000.

Compute Total Income.

13. The gross total income of Mr. Ashrith for AY is ₹ 25,00,000, which included long term capital gain of ₹ 2,50,000. He made the following donations.

- i. National Defense fund ₹ 10,000.
- ii. National fund for control of drug abuse ₹ 40,000.
- iii. Central fund for technology development and application ₹ 1,00,000.
- iv. Indira Gandhi Memorial Trust ₹ 30,000.
- v. To local college for the construction of auditorium ₹ 15,000.
- vi. Approved charitable institution ₹ 1,00,000.
- vii. State Government fund for medical relief to poor ₹ 50,000.
- viii. To primary health centre for promotion of family planning ₹ 10,000.

During the year he paid ₹ 26,000 as medical insurance premium.

Compute total income, assuming that Mr Ashrith is a non-senior citizen.

## SECTION - C

Answer any **TWO** questions of the following:

(2x16=32)

14. From the following profit and loss account of a business, ascertain the taxable profit from business and gross total income:

	₹		₹
Office salaries	10,000	Gross profit	2,57,320
Proprietary salary	5,000	Long term Capital gain on sale of residential house	25,000
Interest on proprietors capital	2,000	Interest on government securities	4,500
General expenses	5,000	Dividends	3,200
Bad debts	2,000	Interest from post office savings bank a/c	2,000
Advertisements	4,500		
Fire insurance premium	2,000		
Depreciation	4,000		
Reserve for future losses	10,000		
Income tax on last assessment	4,000		
Advance income tax paid	2,000		
Donation to Mysore University (National Eminence)	1,000		
Legal charges for defending suit for alleged breach of a trading contract	500		
Motor car expenses	1,000		
Net profit	2,39,020		
	2,92,020		2,92,020

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**Additional information:**

- General expenses include ₹ 1,000 paid as compensation to an old employee whose services were terminated as his continuance in service was considered detrimental to the profitable conduct of the company's business and ₹ 2,000 by way of help to a poor college student.
- The depreciation is found to be in excess by ₹ 1,800.
- The advertisement cost includes calendars and diaries ₹ 1,500.
- Motor car expenses include ₹500 as motor car expenses for private use.
- The assessee has received demand notices of sales tax for earlier years amounting to ₹ 10,000 and has not disputed the liability, reserve for future losses is meant for this liability.

15. Mr Naresh has the following investments/incomes in the previous year

- a) ₹ 15,000, 10% central government securities.
- b) ₹ 36,000, 10% commercial securities.
- c) ₹ 30,000, 13.5% debentures of Reliance industries.
- d) ₹ 25,000, 14% debentures of Srinidhi Chemicals (listed).
- e) ₹ 10,000 in POSB a/c which earns interest at 5% p.a.
- f) ₹ 20,000 units of U.T.I (dividend received ₹ 2,000).
- g) ₹ 8,970 as interest received on debentures of local authority.
- h) ₹ 5,000 as interest received on Karnataka Government Bonds.
- i) ₹ 6,000 interest on tax free Government of India bonds.
- j) ₹5,000 dividend received from a Co-operative society.
- k) Interest on deposit under National Deposits Scheme ₹ 8,000.

On 15<sup>th</sup> November, 2021 he sold debentures of Reliance Industries at a profit of ₹ 2,000 and purchased ₹ 50,000, 9% Indian Railway Bonds for ₹ 48,000. For this purpose he borrowed ₹ 20,000 from his friend, and paid ₹2,000 interest in the PY. The bank commission for collecting the interest was ₹ 300.

Interest is payable on 1<sup>st</sup> July and 1<sup>st</sup> January every year.

Compute his income from other sources.

16. Explain the provisions relating to, capital gain exemptions U/S 54 EC, 54 F and 54 G.

#### SECTION – D

**Answer the following: Compulsory**

**(10)**

17. Mr. Rakesh (Non Senior citizen) submits the following information relevant for AY 2022-23, compute total income and tax liability.

- i) Business income ₹ 3,00,000.
- ii) Rent from house property ₹ 80,000. Interest on housing loan ₹40,000.
- iii) Long term capital gains ₹ 60,000.
- iv) Interest on Savings Bank Deposit a/c ₹ 8,000.
- v) Income from units of mutual fund ₹ 6,000.
- vi) Income from lottery (net) ₹ 42,000.
- vii) He made following payments:
  - a) Medical insurance premium paid by cheque for self and children ₹ 28,800.
  - b) Life insurance premium ₹30,000.
- viii) During the year he made following donations:
  - a) Swatch Bharath Abhiyan Kosh ₹10,000.
  - b) Promotion of family planning ₹15,000.

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G 361.4

Reg. No. :

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**St Aloysius College (Autonomous)**

**Mangaluru**

**B.Com. (Vocational) Semester IV – Degree Examination**

**July/August - 2022**

**FINANCIAL ACCOUNTING - II**

**Time: 3 hrs.**

**Max Marks: 100**

**SECTION - A**

**Answer any FIVE of the following.**

**(5x2=10)**

1. X Ltd purchased debentures worth Rs. 10 Lakhs of Y Ltd which are highly liquid and redeemable within 3 months. How will you show this item as per Cash flow Statement?
2. How do we value Raw Materials as per AS 2?
3. State the Recognition Criteria for PPE as per AS 10.
4. Meaning of bonus share?
5. Meaning of Time ratio and Sales ratio?
6. Methods of Redemption of Debenture?
7. Meaning of Redemption of Preference share?

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**SECTION - B**

**Answer any FOUR of the following.**

**(4x12=48)**

8. a. On 31<sup>st</sup> March 2022, a business firm finds that the cost of a partly finished unit on that date is Rs. 530. The unit can be finished in 2022-23 by an additional expenditure of Rs. 310. The finished unit can be sold for Rs. 750 subject to 5% brokerage on selling price. The firm seeks your advice regarding the amount at which the unfinished unit should be valued as on 31<sup>st</sup> March 2022.  
b. Find out the total cost of the inventory per kg of finished goods. The costs incurred are:
  - Material Rs. 2000 per kg
  - Direct Labour Rs. 400 per kg
  - Direct Variable Overhead Rs. 200 per kg
  - Fixed production overhead Rs. 200 Lakhs for normal working capacity of 2 Lakh kgs. Actual production was 3 lakh kgs.

**Contd...2**

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9. Following notes pertain to the Balance Sheet of Solid Ltd. as at 31st March, 20X1:

	Rs.
Authorised capital :	
1,00,000 12% Preference shares of Rs. 10 each	1,00,000
1,00,000 Equity shares of Rs. 10 each	<u>10,00,000</u>
	<u>11,00,000</u>
Issued and Subscribed capital:	
8,000 12% Preference shares of Rs. 10 each fully paid	80,000
90,000 Equity shares of Rs. 10 each, Rs. 8 paid up	7,20,000
Reserves and Surplus :	
General reserve	1,60,000
Revaluation reserve	35,000
Securities premium (collected in cash)	20,000
Profit and Loss Account	2,05,000
Secured Loan:	
12% Debentures @ Rs. 100 each	5,00,000

On 1st April, 20X1 the Company has made final call @ Rs. 2 each on 90,000 equity shares. The call money was received by 20th April, 20X1. Thereafter the company decided to capitalise its reserves by way of bonus at the rate of one share for every four shares held. Show necessary entries in the books of the company and prepare the extract of the Balance Sheet immediately after bonus issue assuming that the company has passed necessary resolution at its general body meeting for increasing the authorised capital.

10. Calculate the cost of the machinery to be capitalized in the books as per AS 10:
- List price of the machinery – Rs. 55,00,000
  - GST included in the above – Rs. 3,00,000
  - Import Duty – Rs. 2,00,000
  - Electrical Installation Cost – Rs. 65,000
  - Purchase of a 5 year maintenance contract from vendor – Rs. 80,000
  - Settlement discount received on list price – Rs. 1,10,000

Trade discount received on list price – Rs. 2,25,000

11. Sencom Limited (listed company) issued Rs. 1,50,000 5% Debentures on 30<sup>th</sup> September 20X0 on which interest is payable half yearly on 31st March and 30th September. The company has power to purchase debentures in the open market for cancellation thereof. The following purchases were made during the year ended 31st December, 20X2 and the cancellation were made on the same date. On 31 December 20X0, investments made for the purpose of redemption were Rs. 22,500.

1st March 20X2 - Rs. 25,000 nominal value purchased for Rs. 24,725 ex-interest. 1st September 20X2 - Rs. 20,000 nominal value purchased for Rs. 20,125 cum-interest. You are required to draw up the following accounts up to the date of cancellation:

Debentures Account; and Own Debenture (Investment) Account. Ignore taxation.

12. Rama Udyog Limited was incorporated on August 1, 20X1. It had acquired a running business of Rama & Co. with effect from April 1, 20X1. During the year 20X1-X2, the total sales were Rs. 36,00,000. The sales per month in the first half year were half of what they were in the later half year. The net profit of the company, Rs. 2,00,000 was worked out after charging the following expenses:

(i) Depreciation Rs. 1,23,000, (ii) Directors' fees Rs. 50,000, (iii) Preliminary expenses Rs. 12,000, (iv) Office expenses Rs. 78,000, (v) Selling expenses Rs. 72,000 and (vi) Interest to vendors upto August 31, 20 X1 Rs. 5,000.

Ascertain pre-incorporation and post-incorporation profit for the year ended 31<sup>st</sup> March, 20X2.

13. Following is the cash flow abstract of Tee Ltd for the year ended 31<sup>st</sup> March 2022. Prepare the Cash flow statement.

- Opening balance of Cash in hand Rs. 10,000
- Opening balance of Cash at bank Rs. 70,000
- Shares issued Rs. 5,00,000
- Trade Receivables collected Rs. 3,50,000
- Sale of PPE Rs. 70,000
- Trade payables paid Rs. 90,000
- Salaries and Wages Rs. 25,000
- Payment of other overheads Rs. 15,000
- PPE acquired Rs. 4,00,000
- Debentures redeemed Rs. 50,000
- Tax paid Rs. 55,000

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### SECTION – C

Answer any **TWO** of the following.

(2x16=32)

4. The partners of Maitri Agencies decided to convert the partnership into a private limited company called MA (P) Ltd. with effect from 1st January, 20X2. The consideration was agreed at Rs. 1,17,00,000 based on the firm's Balance Sheet as at 31st December, 20X1. However, due to some procedural difficulties, the company could be incorporated only on 1st April, 20X2.



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Meanwhile the business was continued on behalf of the company and the consideration was settled on that day with interest at 12% per annum. The same books of account were continued by the company which closed its account for the first time on 31st March, 20X3 and gives the following information:

	Rs.
Sales	2,34,00,000
Cost of goods sold	1,63,80,000
Expenses:	
Salaries	11,70,000
Depreciation	1,80,000
Advertisement	7,02,000
Discounts	11,70,000
Managing Director's remuneration	90,000
Miscellaneous office expenses	1,20,000
Office-cum-show room rent	7,20,000
Interest	9,51,000

The company's only borrowing was a loan of Rs. 50,00,000 at 12% p.a. to pay the purchase consideration due to the firm and for working capital requirements.

The company was able to double the average monthly sales of the firm, from 1st April, 20X2 but the salaries tripled from that date. It had to occupy additional space from 1st July, 20X2 for which rent was Rs. 30,000 per month.

Prepare statement of apportioning cost and revenue between pre-incorporation and post-incorporation periods and calculation of profits/losses for such periods.

15. YZ Ltd (an unlisted company other than AIFI, Banking company, NBFC and HFC) had 16,000, 12% debentures of Rs. 100 each outstanding as on 1<sup>st</sup> April, 20X1, redeemable on 31<sup>st</sup> March, 20X2.

On 1 April 20X1, the following balances appeared in the books of accounts- Investment in 2,000 9% secured Govt. bonds of Rs. 100 each. DRR is Rs. 1,00,000. Interest on investments is received yearly at the end of financial year.

2,000 own debentures were purchased on 31<sup>st</sup> March 20X2 at an average price of Rs. 99 and cancelled on the same date.

On 30 March 20X2, the investments were realised at par and the debentures were redeemed on 31<sup>st</sup> March, 20X2. You are required to write up the following accounts for the year ended 31<sup>st</sup> March 20X2:

- a) 12% Debentures Account
- b) Debenture Redemption Reserve Account
- c) Debenture Redemption Investments Account.

16. Sona Ltd acquired a machinery for Rs. 50,00,000 five years ago. Depreciation was charged at 10% SLM for a useful life of 10 years. 2 years after acquisition, the company revalued the Machinery to Rs. 60,00,000 and created a revaluation reserve to that extent. Depreciation was provided on the revalued amount over the balance useful life of 8 years. The machinery was sold in the current year for Rs. 11,25,000. Give the accounting treatment for the above in the books of accounts.

**SECTION – D****Answer the following: (Compulsory)****(10)**

17. C Limited had 3,000, 12% Redeemable Preference Shares of Rs.100 each, fully paid up. The company had to redeem these shares at a premium of 10%.

It was decided by the company to issue the following:

- (i) 25,000 Equity Shares of Rs.10 each at par,
- (ii) 1,000 14% Debentures of Rs.100 each.

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The issue was fully subscribed and all amounts were received in full. The payment was duly made. The company had sufficient profits. Show Journal Entries in the books of the company.

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## St Aloysius College (Autonomous)

Mangaluru

B.Com. (Vocational) Semester IV – Degree Examination

July/August - 2022

**ALLIED BUSINESS LAWS**

Time: 3 hrs.

Max Marks: 100

### SECTION – A

Answer any **FIVE** questions of the following:

(5x2=10)

1. What is a Continuing Guarantee?
2. Write any 2 features of a Contract of Indemnity.
3. Mention any 2 features of Bailment.
4. What is meant by endorsement?
5. Who can be an agent?
6. What is meant by a promissory note?
7. Who is a substituted agent?

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### SECTION - B

Answer any **FOUR** questions of the following:

(4x12=48)

8. What are the rights of a Surety?
9. a) Mention any 4 features of Negotiable Instruments. (4 marks)  
b) What are the duties of a Bailor? (8 marks)
10. Elaborate on the differences between General Lien & Particular Lien.
11. a) What is meant by crossing of a cheque? What are the types of crossing?  
b) Write a short note on Dishonor of a Cheque.
12. Write a short note on Ratification in a contract of Agency?
13. Explain the following terms:
  - a) Holder (3 marks)
  - b) Inchoate Instruments (3 marks)
  - c) Inland Instruments (3 marks)
  - d) Bills of exchange (3 marks)

### SECTION – C

Answer any **TWO** questions of the following:

(2x16=32)

14. What are the cases when the surety gets discharged from the contract of Guarantee?
15. a) Pranav (Minor) purchased a smart phone on credit from a mobile dealer on the surety given by Mr. Vignesh, (a major). Pranav did not pay for the mobile. The mobile dealer demanded the payment from Mr. Vignesh because the contract entered with Pranav (minor) is void. Mr. Vignesh argued that he is not liable to pay the amount since Pranav (Principal Debtor) is not liable. Whether the argument is correct under the Indian Contract Act, 1872.  
What will be your answer if Vignesh and Pranav both are minor? (5 marks)

Contd...2

b) A signs his name on a blank cheque with 'not negotiable crossing' which he gives to B with an authority to fill up a sum of ₹30,000 only. But B fills it for ₹50,000. B then endorsed it to C for a consideration of ₹5000 who takes it in good faith. Examine whether C is entitled to recover the full amount of the instrument from B or A as per the provisions of the Negotiable Instruments Act, 1881. (6 marks)

c) Mr. S owns a chicken firm near Gurgaon, where he breeds them and sells eggs and live chicken to retail shops in Gurgaon. Mr. Flock also owns a similar firm near Gurgaon, doing the same business. Mr. Flock had to go back to his native place in Australia for one year. He needed money for travel, so he had pledged his firm to Mr. S for one year and received a deposit of ₹25 lakhs and went away. At that point of time, stock of live birds were 100,000 and eggs 10,000. The condition was that when Flock returns, he will repay the deposit and take possession of his firm with live birds and eggs.

After one year Flock came back and returned the deposit. At that time there were 109,000 live birds (increase is due to hatching of eggs out of 10,000 eggs he had left), and 15,000 eggs.

Mr. S agreed to return 100,000 live birds and 10,000 eggs only.

State the duties Mr. S as Pawnee and advise Mr. Flock about his rights in the given case. (5 marks)

16. Write a short note on Sub - Agents. How are they different from Substituted agents?

#### SECTION - D

**Answer the following: Compulsory**

(10)

17. Discuss with reasons, whether the following persons can be called as a 'holder' under the Negotiable Instruments Act, 1881:
- (i) X who obtains a cheque drawn by Y by way of gift.
  - (ii) A, the payee of the cheque, who is prohibited by a court order from receiving the amount of the cheque.
  - (iii) M, who finds a cheque payable to bearer, on the road and retains it.
  - (iv) B, the agent of C, is entrusted with an instrument without indorsement by C, who is the payee.
  - (v) B, who steals a blank cheque of A and forges A's signature.

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.Com. (Vocational) Semester IV – Degree Examination**

**July/August - 2022**

**INCOME TAX - II**

Time: 3 hrs.

Max Marks:100

**SECTION – A**

Answer any **FIVE** of the following.

(5x2=10)

- Mr. Mayank has received a sum of ₹ 75,000 on 24.10.2021 from his friend on the occasion of his marriage anniversary. What would be the taxability of the said sum in the hands of Mr. Mayank?
  - Entire ₹ 75,000 is chargeable to tax
  - Entire ₹ 75,000 is exempt from tax
  - Only ₹ 25,000 is chargeable to tax
  - Only 50% i.e., ₹ 37,500 is chargeable to tax
- Mr. Aarav gifted a house property valued at ₹ 50 lakhs to his wife, Geetha, who in turn has gifted the same to her daughter-in-law Deepa. The house was let out at ₹ 25,000 per month throughout the P.Y.2021-22. Compute income from house property for A.Y.2022-23. In whose hands is the income from house property chargeable to tax?
  - ₹ 3,00,000 in the hands of Mr. Aarav
  - ₹ 2,10,000 in the hands of Mr. Aarav
  - ₹ 2,10,000 in the hands of Geetha
  - ₹ 2,10,000 in the hands of Deepa
- Mrs. Shivani, wife of Mr. Anurag, is a partner in a firm. Her capital contribution is ₹ 5 lakhs to the firm as on 1.4.2021 which includes ₹ 3.5 lakhs contributed out of gift received from Anurag. The firm paid interest on capital of ₹ 50,000 and share of profit of ₹ 60,000 during the F.Y.2021-22. The entire interest has been allowed as deduction in the hands of the firm. Which of the following statements is correct?
  - Share of profit is exempt but interest on capital is taxable in the hands of Mrs. Shivani.
  - Share of profit is exempt but interest of ₹ 39,286 is includible in the income of Mr. Anurag and interest of ₹ 10,714 is includible in the income of Mrs. Shivani.
  - Share of profit is exempt but interest of ₹ 35,000 is includible in the income of Mr. Anurag and interest of ₹ 15,000 is includible in the income of Mrs. Shivani.
  - Share of profit to the extent of ₹ 42,000 and interest on capital to the extent of ₹ 35,000 is includible in the hands of Mr. Anurag.

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4. Mr. Ramesh pays a rent of ₹ 5,000 per month. His total income is ₹ 2,80,000 (i.e., Gross Total Income as reduced by deductions under Chapter VI-A except section 80GG). He is also in receipt of HRA. He would be eligible for a deduction under section 80GG of an amount of-
- (a) ₹ 60,000  
 (b) ₹ 32,000  
 (c) ₹ 70,000  
 (d) Nil
5. Mr. Shiva made a donation of ₹ 50,000 to PM Cares Fund and ₹ 20,000 to Rajiv Gandhi Foundation by cheque. He made a cash donation of ₹ 10,000 to a public charitable trust registered under section 80G. The deduction allowable to him under section 80G for A.Y.2022-23 is –
- (a) ₹ 80,000  
 (b) ₹ 70,000  
 (c) ₹ 60,000  
 (d) ₹ 35,000
6. Mr. Uttam presents you the following data related to his tax liability for A.Y. 2022-23:

Particulars	₹ in lakhs
Tax Liability as per regular provisions of Income-tax Act, 1961	15
Tax Liability as per section 115JC	12
AMT credit brought forward from A.Y. 2021-22	5

What shall be the tax liability of Mr. Uttam for A.Y. 2022-23?

- (a) ₹ 12 lakhs  
 (b) ₹ 15 lakhs  
 (c) ₹ 10 lakhs  
 (d) ₹ 7 lakhs
7. Mr. A, whose total sales is ₹ 201 lakhs, declares profit of ₹ 10 lakhs for the F.Y. 2021-22. He is liable to pay advance tax -
- (a) In one instalment  
 (b) in two instalments  
 (c) in three instalments  
 (d) in four instalments

## SECTION - B

Answer any **FOUR** of the following.

(4x12=48)

8. The following are the details relating to Mr. Srivatsan, a resident Indian, aged 57, relating to the year ended 31.3.2022:

Particulars	₹
Income from salaries (computed)	2,20,000
Loss from house property	1,90,000
Loss from cloth business	2,40,000
Income from speculation business	30,000
Loss from specified business covered by section 35AD	20,000
Long-term capital gains from sale of urban land	2,50,000
Loss from card games	32,000
Income from betting (Gross)	45,000
Life Insurance Premium paid (10% of the capital sum assured)	45,000

Compute the total income and show the items eligible for carry forward, assuming that he does not opt for the provisions of section 115BAC.

9. Mr. A furnishes you the following information for the year ended 31.03.2022:

	₹
(i) Income from plying of vehicles (computed as per books) (He owned 5 light goods vehicle throughout the year)	3,20,000
(ii) Income from retail trade of garments (Computed as per books) (Sales turnover ₹ 1,35,70,000) Mr. A had declared income on presumptive basis under section 44AD for the first time in A.Y. 2021-22. Assume 10% of the turnover during the previous year 2021-22 was received in cash and balance through A/c payee cheque and all the payments in respect of expenditure were also made through A/c payee cheque or debit card.	7,50,000
(iii) He has brought forward depreciation relating to A.Y. 2020-21	1,00,000

Compute taxable income of Mr. A and his tax liability for the assessment year 2022-23 with reasons for your computation, assuming that he does not opt for section 115BAC.

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10. For the Assessment year 2022-23, the Gross Total Income of Mfr. Chaturvedi, a resident in India, was ₹ 8,18,240 which includes long-term capital gain of ₹ 2,45,000 taxable under section 112 and Short-term capital gain of ₹ 58,000. The Gross Total Income also includes interest income of ₹ 12,000 from savings bank deposits with banks and ₹ 40,000 interest on fixed deposits with banks. Mr. Chaturvedi has invested in PPF ₹ 1,20,000 and also paid a medical insurance premium ₹ 51,000. Mr. Chaturvedi also contributed ₹ 50,000 to Public Charitable Trust eligible for deduction under section 80G by way of an account payee cheque. Compute the total income and tax thereon of Mr. Chaturvedi, who is 70 years old as on 31.3.2022. Ignore the provisions of section 115BAC.

Contd...4

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11. Ashwin doing manufacture and wholesale trade furnishes you the following information:

Total turnover for the financial year

Particulars	₹
2020-21	1,05,00,000
2021-22	95,00,000

Examine whether tax deduction at source provisions are attracted for the below said expenses incurred during the financial year 2021-22:

Particulars	₹
Interest paid to UCO Bank on 15.8.2021	41,000
Contract payment to Raj (2 contracts of ₹ 12,000 each) on 12.12.2021	24,000
Shop rent paid (one payee) on 21.1.2022	2,50,000
Commission paid to Balu on 15.3.2022	7,000

12. Mr. Sukhvinder is engaged in the business of plying goods carriages. On 1<sup>st</sup> April, 2021, he owns 10 trucks (out of which 6 are heavy goods vehicles, the gross vehicle weight of such goods vehicle is 15,000 kg each). On 2<sup>nd</sup> May, 2021, he sold one of the heavy goods vehicles and purchased a light goods vehicle on 6<sup>th</sup> May, 2021. This new vehicle could however be put to use only on 15<sup>th</sup> June, 2021.

Compute the total income of Mr. Sukhvinder for the assessment year 2022-23, taking note of the following data:

13. Examine, with reasons, the allowability of the following expenses under the Income-tax Act, 1961 while computing income from business or profession for the Assessment Year 2022-23:

- Provision made on the basis of actuarial valuation for payment of gratuity ₹ 5,00,000. However, no payment on account of gratuity was made before due date of filing return.
- Purchase of oil seeds of ₹ 50,000 in cash from a farmer on a banking day.
- Tax on non-monetary perquisite provided to an employee ₹ 20,000.
- Payment of ₹ 50,000 by using credit card for fire insurance.
- Salary payment of ₹ 4,00,000 to Mr. X outside India by a company without deduction of tax assuming Mr. X has not paid tax on such salary income.
- Payment made in cash ₹ 30,000 to a transporter in a day for carriage of goods



## SECTION - C

Answer any **TWO** of the following.

(2x16=32)

14. Miss Charlie, an American national, got married to Mr. Radhey of India in USA on 2.03.2021 and came to India for the first time on 16.03.2021. She left for USA on 19.9.2021. She returned to India again on 27.03.2022. While in India, she had purchased a show room in Mumbai on 30.04.2021, which was leased out to a company on a rent of ₹ 25,000 p.m. from 1.05.2021. She had taken loan from a bank for purchase of this show room on which bank had charged interest of ₹ 97,500 upto 31.03.2022. She had received the following cash gifts from her relatives and friends during 1.4.2021 to 31.3.2022:

- From parents of husband ₹ 51,000
- From married sister of husband ₹ 11,000
- From two very close friends of her husband (₹ 1,51,000 and ₹ 21,000) ₹ 1,72,000

- (a) Determine her residential status and compute the total income chargeable to tax along with the amount of tax liability on such income for the Assessment Year 2022-23.
- (b) Would her residential status undergo any change, assuming that she is a person of Indian origin and her total income from Indian sources is ₹ 18,00,000 and she is not liable to tax in USA?

15. Ms. Purvi, aged 55 years, is a Chartered Accountant in practice. She maintains her accounts on cash basis. Her Income and Expenditure account for the year ended March 31, 2022 reads as follows:

Expenditure	(₹)	Income	(₹)	(₹)
Salary to staff	15,50,000	Fees earned:		
Stipend to articled Assistants	1,37,000	Audit	27,88,000	
Incentive to articled Assistants	13,000	Taxation services	15,40,300	
Office rent	12,24,000	Consultancy	12,70,000	55,98,300
Printing and stationery	12,22,000	Dividend on shares of X Ltd., an Indian company (Gross)		10,524
Meeting, seminar and conference	31,600	Income from UTI (Gross)		7,600
Purchase of car (for official use)	80,000	Honorarium received from various institutions for valuation of answer papers		15,800
Repair, maintenance and petrol of car	4,000	Rent received from residential flat let out		85,600
Travelling expenses	5,25,000			
Municipal tax paid in respect of house property	3,000			
Net Profit	9,28,224			
	<b>57,17,824</b>			<b>57,17,824</b>

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16. Ramdin, aged 33 years, working as Manager (Sales) with Frozen Foods Ltd., provides the following information for the year ended 31.03.2022:

- Basic Salary	₹ 15,000 p.m.
- DA (50% of it is meant for retirement benefits)	₹ 12,000 p.m.
- Commission as a percentage of turnover of the Company	0.5 %
- Turnover of the Company	₹ 50 lacs
- Bonus	₹ 50,000
- Gratuity	₹ 30,000
- Own Contribution to R.P.F.	₹ 30,000
- Employer's contribution to R.P.F.	20% of basic salary
- Interest credited in the R.P.F. account @ 15% p.a.	₹ 15,000
- Gold Ring worth ₹ 10,000 was given by employer on his 25 <sup>th</sup> wedding anniversary.	
- Music System purchased on 01.04.2021 by the company for ₹ 85,000 and was given to him for personal use.	
- Two old light goods vehicles owned by him were leased to a transport company against the fixed charges of ₹ 6,500 p.m. Books of account are not maintained.	
- Received interest of ₹ 5,860 on bank FDRs on 24.4.2021 and interest of ₹ 6,786 (Net) from the debentures of Indian Companies on 5.5.2021.	
- Made payment by cheques of ₹ 15,370 towards premium on Life Insurance policies and ₹ 22,500 for Mediclaim Insurance policy for self and spouse.	
- Invested in NSC ₹ 30,000 and in FDR of SBI for 5 years ₹ 50,000.	
- Donations of ₹ 11,000 to an institution approved u/s 80G and of ₹ 5,100 to Prime Minister's National Relief Fund were given during the year by way of cheque.	

Compute the total income and tax payable thereon for the A.Y. 2022-23. Assume Ramdin does not opt for section 115BAC.

#### SECTION - D

17. Answer the following: (Compulsory)

(10)

Calculate the income-tax liability for the assessment year 2022-23 in the following cases:

	Mr. A (age 45)	Mrs. B (age 62)	Mr. C (age 61)	Mr. D (age 82)
<b>Status</b>	Resident	Non-resident	Resident	Non-resident
Total income other than long-term capital gain	2,40,000	2,80,000	5,90,000	4,80,000
Long-term capital gain	15,000 from sale of vacant site	10,000 from sale of listed equity shares (STT paid on sale and purchase of shares)	60,000 from sale of agricultural land in rural area	Nil

**Note** - Assume that Mr. A, Mrs. B, Mr. C and Mr. D do not opt for section 115BAC.

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## St Aloysius College (Autonomous)

Mangaluru

B.Com. (Vocational) Semester IV – Degree Examination

July/August - 2022

### COST AND MANAGEMENT ACCOUNTING - II

Time: 3 hrs.

Max Marks: 100

#### SECTION - A

Answer any **FIVE** questions of the following:

(5x2=10)

1. Calculate efficiency and activity ratio from the following data:

Capacity ratio	75%
Budgeted output	6,000 units
Actual output	5,000 units
Standard time per unit	4 hours

2. A company sells two products, J and K. The sales mix is 4 units of J and 3 units of K. The contribution margins per unit are ₹40 for J and ₹20 for K. Fixed costs are ₹6,16,000 per month. Compute the break-even point.
3. What is the treatment of Abnormal Gain in Process and Operating Costing?
4. The standard and actual figures of a firm are as under:

Standard time for the job	1,000 hours
Standard rate per hour	₹0.50
Actual time taken	900 hours
Actual wages paid	₹360

Compute:

- (a) Rate variance  
(b) Efficiency variance

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5. A lorry starts with a load of 24 tonnes of goods from station. It unloads 10 tonnes at station B and rest of goods at station C. It reaches back directly to station A after getting reloaded with 18 tonnes of goods at station C. the distance between A to B, B to C and then from C to A are 270 kms, 150 kms and 325 kms respectively. Compute 'Absolute tonne km' and 'Commercial tonne-km'.
6. What is the cost unit for Cinema and Electricity Supply Services?
7. What are joint products?

#### SECTION - B

Answer any **FOUR** questions of the following:

(4x12=48)

8. The following information is available from the books of Vinayas Ltd. which uses three types of materials for production.

G 364.4

Material	Standard			Actual		
	Quantity (kgs)	Price (₹)	Total (₹)	Quantity (kgs)	Price (₹)	Total (₹)
X	2,500	6.00	15,000	2,000	6.00	12,000
Y	2,000	3.75	7,500	2,500	3.60	9,000
Z	1,500	3.00	4,500	2,000	2.80	5,600
<b>Sub Total</b>	<b>6,000</b>			<b>6,500</b>		
Less: 10% Normal loss	600			1,100 (Actual Loss)		
<b>Total</b>	<b>5,400</b>		<b>27,000</b>	<b>5,400</b>		<b>26,000</b>

Calculate:

- Material cost variance
  - Material price variance
  - Material mix variance
  - Material yield variance
  - Material usage variance.
9. A company's plant processes 1,50,000 kgs. of raw material in a month to produce two Products, viz, 'P' and 'Q'. The cost of raw material is ₹12 per kg. The process costs for the month are:

Particulars	Amount (₹)
Direct material	90,000
Direct wages	1,20,000
Variable overheads	1,00,000
Fixed overheads	1,00,000

The loss in process is 5% of input and the output ratio of P and Q which emerge simultaneously is 1:2. The selling prices of the two products at the point of split off are:

P - ₹12 per kg

Q - ₹20 per kg.

A proposal is available to process P further by mixing it with other purchased materials. The entire current output of the plant can be so processed further to obtain a new Product 'S'. The price per kg. of S is ₹15 and each kg of output of S will require one kilogram of input P. The cost of processing of P into S (including other materials) is ₹1,85,000 per month.

You are required to prepare a statement showing the monthly profitability based both on the existing manufacturing operations and on further processing.

Will you recommend further processing?

10. A mineral is transported from two mines - A and B and unloaded at plots in a Railway station. Mine A is at a distance of 10 kms and B is at a distance of 15 kms from railhead plots. A fleet of lorries of 4 tonne carrying capacity is used for the transport of mineral from the mines. Records reveal that the lorries average a speed of 30 kms per hour, when running and regularly take 10 minute to unload at the railhead. At mine 'A' loading time averages 30 minutes per load while at mine 'B' loading time averages 20 minutes per load. Driver's wages, depreciation, insurance and taxes are found to cost ₹9 per hour operated. Fuel, oil, tyres, repairs and maintenance cost ₹1.20 per km. Draw up a statement showing the cost per tonne-kilometer of carrying mineral from each mine.
11. Pentax Ltd. has prepared its expense budget for 20000 units in its factory for the year 2016 as detailed below:

Particulars	Amount (₹) per unit
Direct Materials	50
Direct labour	20
Variable overhead	15
Direct expenses	6
Selling expenses(20% fixed)	15
Factory expenses(100% fixed)	7
Administration expenses (100% fixed)	4
Distribution expenses (85% variable)	12
<b>Total</b>	<b>129</b>

Prepare an expense budget for the production of 15000 units and 18000 units.

12. Arnav Ltd. manufactures and sells its Product R-9. The following figures have been collected from cost records of last year for the Product R-9:

Elements of Cost	Variable Cost portion	Fixed Cost (₹)
Direct material	30% of COGS	---
Direct labour	15% of COGS	---
Factory overhead	10% of COGS	2,30,000
General & Administration overhead	2% of COGS	71,000
Selling & Distribution overhead	4% of Cost of Sales	68,000

Last year 5000 units were sold at ₹185 per unit. From the given data find the following:

- Break-even Sales (in ₹)
- Profit earned during last year
- Margin of Safety (in %)
- Profit if the sales were 10% less than the actual sales.

## G 364.4

13. A product passes through three processes to completion. The following details are given for the month of June 2016:

Process	A (₹)	B (₹)	C (₹)
Direct materials	4,000	6,040	6,924
Direct wages	7,000	8,452	10,000
Factory overheads	3,000	4,000	5,000
Scrap value per unit	6	10	12
Actual production (units)	1,840	1,740	1,600
Normal loss	10%	5%	10%

2000 units were introduced to Process A at ₹5 per unit.

The by-products of Process B were sold for ₹600.

Output from Process C is transferred to finished stock account which is sold after incurring selling expenses of ₹10,000 and management expenses of ₹20,000 at a profit of 20% on sales.

You are required to prepare:

- Process accounts
- Finished stock account
- Normal loss account
- Abnormal loss account
- Abnormal gain account

## SECTION - C

Answer any **TWO** questions of the following:

(2x16=32)

14. During January, 2,000 units were introduced into Process I. The normal loss was estimated at 5% on input. At the end of the month 1,400 units had been produced and transferred to next process, 460 units were uncompleted and 140 units had been scrapped. It was estimated that uncompleted units had reached a stage in production as follows:

Material 75% completed

Labour 50% completed

Overhead 50% completed

The cost of 2000 units introduced was ₹5,800

Direct materials introduced during the process amounted to ₹1,440.

Production overhead incurred were ₹1,670. Direct labour ₹3,340

Units scrapped realized ₹1 each.

The units scrapped have passed through the process, so were 100% completed as regards material, labour and overheads.

You are required to prepare

- Statement of Equivalent production
- Evaluate the cost of abnormal loss, finished goods and closing stock
- Prepare the Process I account and abnormal loss account.

15. ABC Ltd. is currently operating at 75% of its capacity. In the past two years, the levels of operations were 55% and 65% respectively. Presently, the production is 75000 units. The company is planning for 85% capacity level during 2016-17. The cost details are as follows:

Particulars	55% (₹)	65% (₹)	75% (₹)
Direct materials	11,00,000	13,00,000	15,00,000
Direct labour	5,50,000	6,50,000	7,50,000
Factory overheads	3,10,000	3,30,000	3,50,000
Selling overheads	3,20,000	3,60,000	4,00,000
Administrative overheads	1,60,000	1,60,000	1,60,000
<b>Total</b>	<b>24,40,000</b>	<b>28,00,000</b>	<b>31,60,000</b>

Profit is estimated @ 20% on sales. The following increases in costs are expected during the year:

Particulars	In percentage
Direct materials	8
Direct labour	5
Variable factory overheads	5
Variable selling overheads	8
Fixed factory overheads	10
Fixed selling overheads	15
Administrative overheads	10

Prepare flexible budget for the period 2016-17 at 85% level of capacity. Also ascertain profit and contribution.

16. ABC hospital runs a critical care centre [CCU] in a hired building. CCU consists of 35 beds and 5 more beds can be added, if required:

Rent per month - ₹75,000

Supervisors - 2 persons - ₹25,000 per month - each

Nurses - 4 persons - ₹20,000 per month - each

Ward boys - 4 persons - ₹5,000 per month - each

Doctors paid ₹2,50,000 per month-paid on the basis of number of patients attended and the time spent by them.

Other expenses for the year are as follows:

Repairs [fixed]: ₹81,000

Food to patients [variable]: ₹8,80,000

Other services to patients [variable]: ₹3,00,000

Laundry services [variable]: ₹6,00,000

Medicines [variable]: ₹7,50,000

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Other fixed expenses: ₹10,80,000

Administration expenses allocated: ₹10,00,000

It was estimated that for 150 days in a year 35 beds are occupied and for 80 days only 25 beds are occupied.

The hospital hired 750 beds at a charge of ₹100 per bed per day, to accommodate the flow of patients. However, this does not exceed more than 5 extra beds over and above the normal capacity of 35 days on any day.

You are required to –

- (a) Calculate profit per patient day, if the hospital recovers on an average ₹2000 per day from each patient.
- (b) Find out break-even point.

#### SECTION – D

**Answer the following: Compulsory**

**(10)**

17. MNP Ltd. sold 2,75,000 units of its product at ₹37.5 per unit. Variable costs are ₹17.50 per unit (manufacturing costs of ₹14 and selling cost ₹3.50 per unit). Fixed costs are incurred uniformly throughout the year and amount to ₹35,00,000 (including depreciation of ₹15,00,000). There is no beginning or ending inventories.

Required:

- (a) Estimate break even sales level quantity and cash break even sales level quantity.
- (b) Estimate the P/V ratio.
- (c) Estimate the number of units that must be sold to earn an income (EBIT) of ₹2,50,000.
- (d) Estimate the sales level achieve an after-tax income (PAT) of ₹2,50,000. Assume 40% corporate income tax rate.

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(2019 Batch Onwards)

135.4/535.4/335.4/435.4/635.4

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.A./B.Sc./B.Com./B.B.A./B.C.A. Semester IV – Degree Examination**

*July-August -2022*  
**ENGLISH**

Time: 3 hrs.

Max Marks: 100

**UNIT - I (PROSE)**

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

1. Which was the award received by Arundhati Roy in the year 2004?
2. Expand NGO.
3. In the essay, 'Dancing in the Rain', where are the children employed?
4. In the words of Stephen Leacock, what are the rich perpetually suffer from?
5. "All things are connected." In what context does the Chief say this?

**B. Answer any FIVE of the following in about 150 words each.**

**(5x5=25)**

1. How does the author comment on the sense of ownership over nature or land displayed by the 'Great Chief'? Elaborate.
2. In what different ways are the children in modern days straitjacketed in the opinion of Azim Premji? Explain.
3. Why does the speaker comment that the idea of justice itself is under attack today? Explain with reference to Arundhati Roy's lecture?
4. What are the alarming shifts in the contemporary understandings of justice and human rights? Give specific examples from the lecture of Arundhati Roy.
5. What problems with wealth does Leacock talk about with Mr. Spugg?
6. How does Leacock describe his friend who had ten thousand dollars?
7. Why does the author repeatedly ascribe 'sacredness' or 'holiness' to nature and natural phenomena? Justify your answer in the light of "The Letter to Chief Seathl."

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**UNIT - II (POETRY)**

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

1. According to the poem, 'The Second Coming' what has the world lost touch with?
2. How does the speaker refer to the crowd in the poem, "The Lynching"?
3. 'One must learn to keep strict \_\_\_\_\_ over selfishness and spite.' Fill the blank with the correct word from the poem, 'Stay Calm.'
4. What could the Parson have done instead of preaching for forty years?
5. What saves the mosquito from being killed?

Contd...2

**B. Answer any FOUR of the following in about 120 words each. (4x5=20)**

1. How does the poet bring out the dehumanization and objectification of the black bodies in 'The Lynching'? Give illustrations from the poem.
2. How does W.B. Yeats highlight the idea of the impending 'anarchy' by making use of the metaphor of the 'falcon and the falconer'? Explain.
3. When, in the poet's opinion, should one be sure that she has mastered the most vital thing in life? Explain in the light of the poem, 'Stay Calm'.
4. What is God's attitude towards humanity in the poem, 'Channel Firing'? What comments does the poet make on God's attitude towards humanity? Elaborate.
5. Discuss the special qualities and titles attributed to the mosquito in the poem, 'The Mosquito'.
6. Comment on the influence of the 'allure of power and unethical living' in the contemporary society with reference to the poem, 'The Second Coming'.

#### UNIT - III (SHORT - STORY)

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

**(3x5=15)**

1. Write a note on the character of King Yiji.
2. What are some the things that King Yiji good at? How did he manage to earn his daily living?
3. How does the peasant describe the appearance of the hermits that he came across in one of his previous journeys?
4. How do the helmsmen/captain assist the bishop to reach the curious island at last according to the short story, 'The Three Hermits'?
5. Write a note on the various characters sailing in the vessel and the purpose of their journey with reference to the short story, 'The Three Hermits'.

#### UNIT - IV (Grammar and Writing Skills)

**IV. A. Change the voice of the following sentences.**

**(6x1=6)**

1. My friend has scored good marks in the internals.
2. Tom painted the entire house.
3. The wedding planner is showing all the reservations.
4. Suzan will bake two dozen cup cakes for the bake sale.
5. Everyone considers her to be the best student in the class
6. What did they decorate the street with?

**B. Frame 'WH' questions to get the underlined words as answers.**

1. The greatest difficulty was in identifying the plants. **(6x1=6)**
2. Parallel lines never meet.

3. Performing an act of kindness produces a positive attitude.
4. The driver refuses to wait as he is in a hurry to reach home.
5. Superstitions of various kinds are prevalent among the masses.
6. They sent a letter.

**C. Fill in the blanks with the correct form of the verb given in the brackets.**

(6x1=6)

1. The candidate, along with her supporters, \_\_\_\_\_ the building. (leave, leaves)
2. Macaroni and cheese \_\_\_\_\_ a delicious meal. (is, are)
3. Just a card or a balloon \_\_\_\_\_ enough. (is, are)
4. Either the measurement or the calculation \_\_\_\_\_ created a problem. (has, have)
5. This equipment \_\_\_\_\_ unusual. (is, are)
6. The poet and dramatist \_\_\_\_\_ dead. (is, are)

**D. Convert the following sentences into indirect speech.** (6x1=6)

1. He said to her, "Please wait."
2. He said to him, "Are you coming?"
3. She said, "I have baked a cake."
4. Roshni said, "I may meet her here."
5. Ramesh said, "I will finish my homework in two days."
6. "I'm sorry", said mark.

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**E. Write an analysis of the following cartoon.**

(6x1=6)



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**St Aloysius College (Autonomous)****Mangaluru****B.A./B.Com./BBA/B.Sc./BCA - Semester IV - Degree Examination****July - 2022****HINDI**

Time: 3 hrs.

Max Marks: 100

I) अ) एक वाक्य में उत्तर लिखिए :

(5 x 1 = 05)

1. मसौदा के रचयिताओं का हिंदी के प्रति क्या अभिप्राय था ?
2. राजभाषा आयोग के गठन का आदेश कब हुआ ?
3. संविधान सभा के पहले अध्यक्ष कौन बने ?
4. स्वतंत्र देश को अपनी ही भाषा में राजकाज चलाना चाहिए यह किसका अभिमत था ?
5. नागरी लिपि में लिखी हिंदी को संघ की भाषा के रूप में कब स्वीकार किया गया ?

आ) किसी एक प्रश्न का उत्तर लिखिए

(1x5=05)

1. राजभाषा आयोग पर प्रकाश डालिए ?
2. राष्ट्रपति का आदेश -3 दिसम्बर 1955 पर प्रकाश डालिए ?

इ) निम्नलिखित अवतरण का संक्षिप्त रूप लिखकर शीर्षक दीजिए : (1 x 4 = 04)

राष्ट्रीय कार्यों में सुधार की आशा तभी की जा सकती है जब व्यक्तिगत ईमानदारी को हम अपने जीवन में आत्मसात करते हैं। यह वे बूंदें हैं जो वर्षा कराती हैं। जब मैं अपने लिए पर्याप्त बना लूँगा, तब अच्छा बन जाऊँगा। ऐसा कहना या सोचना बेकार है। यदि कोई आदमी बेईमान है और अपने कार्यों का प्रयोग कर बेहतर बनता है तो राष्ट्रीय चरित्र पुनर्जीवित नहीं हो सकता है। वह निरंतर गिरता जाएगा जिसे हम राष्ट्रीय चरित्र कहते हैं। उसे प्रत्येक व्यक्ति की समग्रता ही निर्मित करती है। कुछ एक लोगों के चरित्रवान होने से ही राष्ट्र ऊँचा नहीं हो जाता।

ई) किसी एक विषय पर निबंध लिखिए :

(1 x 6 = 06)

- 1) भारत में पर्यटन व्यवसाय 2) मनोरंजन के आधुनिक साधन

II) अ) निम्नलिखित कहावतें एवं मुहावरों का अर्थ लिखिए :

(5 x 1 = 05)

1. इतनी सी जान गज भर की जुबान
2. ऊंची दूकान फीके पकवान
3. टस से मस न होना
4. उन्नीस बीस का अंतर होना
5. अपने पैरों पर खड़ा होना

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आ) किसी एक प्रश्न का उत्तर लिखिए :

(1 x 5 = 05)

1. आपके महाविद्यालय में मनाये गए वार्षिकोत्सव पर प्रतिवेदन लिखिए ?
2. प्रतिवेदन लेखन में किन बातों पर विशेष ध्यान देना चाहिए लिखिए ?

इ) किन्हीं दो प्रश्नों का उत्तर लिखिए :

(2 x 5 = 10)

1. विशेष रिपोर्ट किसे कहते हैं ? उसके कितने प्रकार हैं विस्तार से लिखिए ?
2. इंटरनेट पत्रकारिता पर प्रकाश डालिए ?
3. संवाददाता के गुणों को लिखिए ?

III) अ) एक वाक्य में उत्तर लिखिए :

1. महादेवी वर्मा ने कितने रूपए का बजट बनाया था ?
2. किसने मधुकरी मांगकर जीवन निर्वाह किया ?
3. हमारे संस्कार किससे संपन्न होते हैं ?
4. कौन बताते है कि पशुपक्षियों में मन नहीं होता ?
5. 'लोहित्य' किसका संस्कृत रूप है ?
6. अज्ञेयजी ने किस की यात्रा कई बार की है ?
7. लेखक को कहाँ ठहराया गया ?
8. स्वागत समिति के मंत्री किसको डांटने लगे ?

आ) किसी एक विषय पर टिप्पणी लिखिए :

1. ज्ञान के विकास में भाषा का योगदान
2. निरालाजी की मदद करने की प्रवृत्ति

इ) किसी एक का सन्दर्भ सहित व्याख्या कीजिए :

1. "घृणा का भाव मनुष्य की असमर्थता का प्रमाण है ।"
2. "अब मैं बचा हूँ। अगर रुका तो मैं ही चुरा लिया जाऊँगा ।"

ई) किसी एक प्रश्न का उत्तर लिखिए :

1. भाषा का महत्त्व साहित्यिक पाठ की विशेषताओं पर प्रकाश डालिए ?
2. "ईमनदारों के सम्मेलन में" पाठ का सारांश लिखकर मुख्य अंशों को लिखिए ?

IV) अ) एक वाक्य में उत्तर लिखिए :

1. नेतृत्व की अभिलाषा के दोष क्या है ?
2. हसन के कितने बच्चे हैं ?
3. कौन यमुनोत्री की यात्रा पर जाने के लिए प्यासे थे ?
4. देश में कौनसे काम ठप पड़े हैं ?
5. किसे अपने पद प्रतिष्ठा का ख्याल रखना पड़ रहा था ?
6. जमुनोत्री की यात्रा की तीर्थस्थान की ऊँचाई कितनी है ?
7. आत्मकथा अंश के लेखक कौन है ?
8. बचपन का माहौल कैसा लगता है ?

आ) किसी एक विषय पर टिप्पणी लिखिए :

- 1) हसन
- 2) यमुना का उद्गम स्थान

इ) किसी एक का सन्दर्भ सहित व्याख्या कीजिए :

1. "क्या आप स्वराज्य चाहते हैं ? तो लेक्चर देना सीखिए ।"
2. "इसके बाद हमारे बीच बहसें होने लगी, दो एक बार झड़पें भी हुईं। एक दूसरे के नजदीक रहते हुए भी एक दूसरे से दूर होने लगे ।"

ई) किसी एक प्रश्न का उत्तर लिखिए :

1. " नेता नहीं नागरिक चाहिए " विषय का सारांश अपने शब्दों में लिखिए ?
2. रज़िया के माध्यम से जाति संप्रदाय की दीवार भेद कर मानवीय संबंधों का चित्रण किस तरह से अंकित किया है ?

(2020 batch onwards)

Reg. No:

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G 337.4/ G 437.4

ಸಂತ ಅಲೋಶಿಯಸ್ ಕಾಲೇಜು (ಸ್ವಾಯತ್ತ)

ಮಂಗಳೂರು

ಬಿ.ಕಾಂ/ಬಿ.ಬಿ.ಎ. - ನಾಲ್ಕನೆಯ ಚತುರ್ಮಾಸ ಅಂತಿಮ ಪರೀಕ್ಷೆ

ಜುಲೈ -2022

ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ - 4

ಅಂಕಗಳು: 100

ಸಮಯ : 3 ಗಂಟೆ

(10x3=30)

I ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

1) ಖಂಡವ ವನ ದಹನ ಕಾವ್ಯಭಾಗದಲ್ಲಿ ಅಗ್ನಿಯ ಬಯಕೆಯು ಈಡೇರಿದ ಬಗೆಯನ್ನು ವಿವರಿಸಿ

ಅಥವಾ

'ಮಾತು ಅರ್ಥ ಮೌನ' ಕವಿತೆಯಲ್ಲಿ ಲೋಕಾನುಭವದ ವಿಚಾರಗಳು ಹೇಗೆ ಪ್ರಕಟಗೊಂಡಿವೆ? ವಿವರಿಸಿ

2) 'ಆಸ್ತಿ ಹಕ್ಕಿನ ವಿವಾದವು ಮನುಷ್ಯ ಸಂಬಂಧಗಳ ನಡುವೆ ಬಿರುಕಿಗೆ ಕಾರಣ' ಈ ಹೇಳಿಕೆಯನ್ನು 'ಪಾಲು' ಕಥೆಯ ಆಧಾರದಲ್ಲಿ ವಿವರಿಸಿ

ಅಥವಾ

'ಹುಡುಗಿಯನ್ನು ಕೆಣಕಿದ ಮುದುಕ' ಲೇಖನದಲ್ಲಿ ಮಾನಸಿಕ ಖಾಯಿಲೆಗಳ ಬಗ್ಗೆ ವೈಜ್ಞಾನಿಕ ಅರಿವು ಮೂಡಿಸುವ ಪ್ರಯತ್ನವು ವ್ಯಕ್ತವಾದ ಬಗೆಯನ್ನು ವಿವರಿಸಿ

3) ವಿರಾಧನ ವಧೆಯ ಸಂದರ್ಭವನ್ನು ವಿವರಿಸಿ

ಅಥವಾ

ಆತ್ಮಿಯಿಂದಗಸ್ತಂಗೆ ಕಾವ್ಯಭಾಗದಲ್ಲಿ ರಾಮನ ಪ್ರಯಾಣದ ಸನ್ನಿವೇಶವು ಚಿತ್ರಿತವಾದ ಬಗೆಯನ್ನು ವಿವರಿಸಿ

II ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಸಂಕ್ಷಿಪ್ತ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(6x3=18)

4) 'ಮಂತ್ರವೊಂದು ನನ್ನ ಬಳಿ ಇದ್ದಿದ್ದರೆ' ಕವಿತೆಯ ಆಶಯವೇನು?

ಅಥವಾ

5) ಪ್ರಜಾಪ್ರಭುತ್ವ ವ್ಯವಸ್ಥೆಯ ದುರ್ಬಲಕೆಯನ್ನು ಸಿದ್ಧಲಿಂಗಯ್ಯನವರ ಕವಿತೆಯು ಹೇಗೆ ವಿಡಂಬಿಸುತ್ತದೆ? ಹೆಣ್ಣುಮಕ್ಕಳ ಶಿಕ್ಷಣದ ವಿಚಾರದಲ್ಲಿ ಮಲಾಲಳ ನಿಲುವುಗಳೇನು?

ಅಥವಾ

6) ಕನ್ನಡದ ಮನೋವೈದ್ಯಕೀಯ ಸಾಹಿತ್ಯ ರಚನೆಯ ಪ್ರಸ್ತುತತೆಯನ್ನು ವಿವರಿಸಿ

ರಾಮನ ವ್ಯಕ್ತಿತ್ವದ ವಿಶೇಷತೆಯನ್ನು ಕಾವ್ಯದ ಆಧಾರದಲ್ಲಿ ಬರೆಯಿರಿ

ಅಥವಾ

7) ವನವಾಸದ ಸಂದರ್ಭದಲ್ಲಿ ಸೀತೆಯ ಮನದ ತಳಮಳವು ವ್ಯಕ್ತವಾದ ಸಂದರ್ಭಗಳಾವುವು? ಒಂದು ಪದ್ಯಭಾಗದ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಪದ್ಯದ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ

(6x1=6)

8) ಸರಕಾರಿ ಸೌಧಗಳನ್ನು ನೈತಿಕ ಶಾಲೆಗಳಾಗಿಸುತ್ತಿದ್ದೆ ಘಡಾರಿಗಳನ್ನೆಲ್ಲಾ ಹಡಗುಗಳಲ್ಲಿ ತುಂಬಿ ನಿರ್ಜನ ನಡುಗಡ್ಡೆಗಳಿಗೆ ರವಾನಿಸುತ್ತಿದ್ದೆ ದೊಡ್ಡವರು ಸಣ್ಣವರು ಎನ್ನದೆ ಎಲ್ಲರನ್ನೂ ಆಟ ಆಡಿಸುವ ಆಪಾಯಕಾರಿ ಹಣವನ್ನು ಅಮೇಧ್ಯವಾಗಿಸುತ್ತಿದ್ದೆ ಗಂಡ ಮಕ್ಕಳು ಮೊಮ್ಮಕ್ಕಳು ನೂರಾರು ಮೈಲಿ ದೂರವಿದ್ದೂ ಚದರ ಚದರದಲಿ ಬಿಡದೆ ಪದರ ಪದರದಲಿ ಬರೆದ ಪತ್ರಗಳ ಕಂತೆಯನ್ನು ಮಂಚದ ಕಾಲಡಿಗೆ ತಳ್ಳಿದ ಟ್ರಂಕಿನಲ್ಲಿ ಓಡಿ ಮುಗಿಸಲಾಗದ ನೂರಾರು ಎತ್ತರ ಬಿತ್ತರಗಳ ನೆನೆದು ಒಮ್ಮೊಮ್ಮೆ ಇದ್ದಕ್ಕಿದ್ದಂತೆ ಬರಿ ಮೌನವಾಗುತ್ತಾಳೆ.

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IV ಎರಡು ಪದ್ಯ ಸಾಲುಗಳ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಸಾಲಿನ ಮಹತ್ವವನ್ನು ವಿವೇಚಿಸಿ

(5x2=10)

- 9) ಪಸಿದು ಜೊಮ್ಮನೆ ಪೋದಪುದು
- 10) ಆದರೂ ಇದೆಯೇ ಕೃತಜ್ಞತೆ ಈ ಮನುಷ್ಯನಿಗೆ?
- 11) ಸಮತೆಯ ಹೂವನು ಅರಳಿಸಲಿಲ್ಲ
- 12) ಉಪ್ಪಳಿಗೆಯ ಮರದಿಂದ ಉಪ್ಪರಿಗೆ ಕಟ್ಟಬಹುದೇ?

(6x2=12)

V ಅ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ

- 13) ಅಗ್ನಿ
- 14) ಸಿದ್ಧಲಿಂಗಯ್ಯ
- 15) ಮಳೆ ಬಗ್ಗೆ ಜನರ ಪ್ರತಿಕ್ರಿಯೆ
- 16) ಡಾ. ಹರಿಕೃಷ್ಣ ಭರಣ್ಯ

(6x2=12)

ಆ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ

- 17) 'ಪಾಲು' ಕಥೆಯ ಸೀತಮ್ಮ
- 18) ಜಿ. ಟಿ. ನಾರಾಯಣರಾವ್
- 19) ವಿರಾಧ
- 20) ಅಗಸ್ತ್ಯ

VI ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿ

(1x12=12)

- 21) 'ಕವಿತಾ ಗುಣಾಣವ' ಎಂಬುದು ಯಾರ ಬಿರುದಾಗಿದೆ?
- 22) 'ಊರುಕೇರಿ' ಅತ್ಮ ಕಥನದ ಕರ್ತೃ ಯಾರು?
- 23) ಹಂಝು ಮಲಾರ್ ಅವರು ಸ್ಥಾಪಕ ಸಂಪಾದಕರಾಗಿದ್ದ ಮಾಸಪತ್ರಿಕೆ ಯಾವುದು?
- 24) 'ಗೆಜ್ಜೆತ್ತಿ' ತುಳು ಕವನ ಸಂಕಲನ ಬರೆದವರಾರು?
- 25) 'ಗುಲ್‌ಮಕಾಯ್' ಎಂಬುದು ಯಾರ ಗುಪ್ತನಾಮವಾಗಿದೆ?
- 26) ಮೆದುಳು ನಶಿಸುವ ಖಾಯಿಲೆಗೆ ಇಂಗ್ಲೀಷ್‌ನಲ್ಲಿರುವ ಹೆಸರೇನು?
- 27) 'ಥಟ್ ಅಚಿತ ಹೇಳಿ' ರಸಪ್ರಶ್ನೆ ಕಾರ್ಯಕ್ರಮದ ನಿರೂಪಕರಾರು?
- 28) ಪಂಚಕಜ್ಜಾಯ ಕಥಾಸಂಕಲನವನ್ನು ರಚಿಸಿದವರಾರು?
- 29) 'ವಿಜ್ಞಾನ ಸಂವಹನ ಮಾಧ್ಯಮವಾಗಿ ಕನ್ನಡ' ಲೇಖನವನ್ನು ಯಾವ ಕೃತಿಯಿಂದ ಆರಿಸಲಾಗಿದೆ?
- 30) ಕುವೆಂಪರವರ ಆತ್ಮಚರಿತ್ರೆಯನ್ನು ಹೆಸರಿಸಿರಿ.
- 31) ರಂಭೆಯಿಂದ ಶಪಿತನಾದ ಗಂಧರ್ವನಾರು?
- 32) ಅಗಸ್ತ್ಯರಿಂದ ಸಂಹರಿಸಲ್ಪಟ್ಟ ರಾಕ್ಷಸರು ಯಾರು?

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**St Aloysius College (Autonomous)**  
**Mangaluru**

**B.Com. Semester IV – Degree Examination**  
**July - 2022**  
**SANSKRIT**

Time: 3 hrs.

Max Marks: 100

- 1 **श्लोकत्रयं कर्णाटकभाषया आङ्ग्लभाषया वा अनुवादं कृत्वा विवृणुत । (3 X 8 = 24)**
- 1.1 सामन्तराजसंघैश्च बलिकर्मभिरावृताम् ।  
नानादेशनिवासैश्च वणिग्भिरुपशोभिताम् ॥
- 1.2 परस्परविरोधे तु वयं पञ्च शतं तु ते ।  
परैः परिभवे प्राप्ते वयं पञ्चाधिकं शतम् ॥
- 1.3 भूयिष्ठकूटमानैश्च पण्यं विक्रीणते जनाः ।  
वणिजश्च नरव्याघ्र बहुमाया भवन्त्युत ॥
- 1.4 पशूनामधिपञ्चाशत् खिण्यस्य तथैव च ।  
धान्यस्य दशमं भागं दास्यामः कोशवृद्धिदम् ॥
- 1.5 प्रत्याहर्तुं न शक्यं स्यात् धनं चोरैर्हृतं यदि ।  
तत्स्वकोशात् प्रदेयं स्यादशक्तेर्नोपजीवतः ॥
- 2 **पञ्चानां वाक्यविवरणं कर्णाटकभाषया आङ्ग्लभाषया वा लिखत । (5 X 5 = 25)**
- 2.1 सुखार्थाः सर्वभूतानां मताः सर्वाः प्रवृत्तयः ।
- 2.2 सस्यं नाम्यं भवति, न तु तरुः ।
- 2.3 त्रिकरणपरिशुद्धिः यदा रक्तगता जीवनं स्वयं नियमबद्धं भवति ।
- 2.4 परपीडनेन चौर्येण वा नार्थः सम्पाद्यः ।
- 2.5 चौर्यं प्रति नावकाशः तदानीम् ।
- 2.6 लोभस्य वशमापन्नाः सर्वे भारतसत्तम ।
- 2.7 युक्तं अर्थसाधनम् वार्ता ।
- 3 **द्वयोः संस्कृतभाषया टिप्पणीं लिखत । (2 X 5 = 10)**
- 3.1 महाभारतम् ।
- 3.2 पाण्डवाः ।
- 3.3 उपनिषद् ।
- 3.4 नचिकेतः ।
- 4 **द्वयोः टिप्पणीं कर्णाटकभाषया आङ्ग्लभाषया वा लिखत । (2 X 8 = 16)**
- 4.1 संस्कृते वाणिज्यम् ।
- 4.2 महाभारते घोषयात्रा प्रसङ्गः ।
- 4.3 बकवधप्रसङ्गः ।

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- 5 एकमधिकृत्य प्रबन्धरूपेण कर्णाटकभाषया आङ्ग्लभाषया वा लिखत । (1 X 10 = 10)
- 5.1 अमात्यनियुक्तिः पाठस्य सारं लिखत ।
- 5.2 अनादिकालीनं वाणिज्यशास्त्रम् अधकृत्य प्रबन्धं लिखत ।
- 5.3 कौटुम्बिकसमस्यानिर्वहणं महाभारते कथं चित्रितम् ?
- 6 न्यायत्रयं कर्णाटकभाषया आङ्ग्लभाषया वा विशदयत । (3 X 5 = 15)
- 6.1 सिंहावलोकनन्यायः ।
- 6.2 अरण्यरोदनन्यायः ।
- 6.3 नष्टाश्वत्थधरथन्यायः ।
- 6.4 सिंहावलोकनन्यायः ।
- 6.5 अरण्यरोदनन्यायः ।

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(2018 Batch onwards)

G 139.4

Reg. No:

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St Aloysius College (Autonomous)

Mangaluru

B.A. /B.Sc./B.Com. - Semester IV - Degree Examination

July - 2022

KONKANI

Time: 3 Hours

Max. Marks: 100

UNIT - I

1. ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

(1×5=5)

- ಅ) ಕೊಣೆಂ ಕೊಣಾಕ್ ಸೈರಿಕ್ ಸೊದ್ಲಿ?
- ಆ) ಚಾಮಾದೋರ್ ಮ್ಹಳ್ಯಾರ್ ಕೋಣ್?
- ಇ) ಗಾಂವ್ ಕೊಣಾಚ್ಯಾ ರಗ್ತಾಕ್ ತಾನೆಲಾ?
- ಈ) ಬಿ.ವಿ. ಬಾಳಿಗಾ ಖಿಂಚ್ಯಾ ಪತ್ರಾಚೊ ಸಂಪಾದಕ್ ಜಾವ್ನಾಸ್ಲೊ?
- ಉ) ಜೆ. ಬಿ. ಸಿಕ್ವೇರಾ ಕಿತೆಂ ಭೆಟಯ್ತಾ?

2. ಖಿಂಚಾಯ್ ದೋನಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

(5×2=10)

- ಅ) ಆತ್ಮಾಕ್ ಮ್ಹಜ್ಯಾ ನಿರ್ಮಳ್‌ಚ್ ದವರ್ ದೆವಾ  
ಕಿತ್ಯಾಕ್ ಸಾಸ್ಣಾಚ್ಯಾ ಸಾಸ್ಣಾಕ್ ತೊ ತುಜೊಚ್ ಉರೊಂಕ್!  
ವೊಡ್ತಾಂತ್ ಮ್ಹಜ್ಯಾ ಸುಂದರ್ ಘುಲಾಂ ದೀ ದೆವಾ  
ಕಿತ್ಯಾಕ್ ತಾಂತ್ಲಿಂ ವಿಂಚ್ಣಾರ್ ತುಜ್ಯಾ ಪಾಂಯಾಂಥಳಾ ದವರ್ಚ್ಯಾಕ್!
- ಆ) ಶಬ್ದ್ ಜಳಯ್ಲೆ, ಭಾವ್ ಭರ್ಚ್ಯಾಕ್ ತಿಣ್ಣಲೆ  
ಪ್ರಾಸ್ ಜಮಯ್ಲೆ ಹಾಂವೆಂ  
ಹಿ ಕವಿತಾ ಬರಯ್ಲಿ ಹಾಂವೆಂ  
ಕೊಂಕಣಿಂತ್ ಕವಿತಾ ಬರಯ್ಲಿ ಹಾಂವೆಂ.
- ಇ) ಆಜ್ ತರ್ ಆಮಿ ಸರ್ವ್ ಶಪಥ್ ಘೆವ್ಯಾಂ  
ಜಿವಿತ್ ಗಾಂವಾ ಖಾತಿರ್ ಅರ್ಪಿಯಾಂ  
ದೇಶ್ ಮ್ಹಜೊ ಎಕ್ತಾರ್ ಎಕ್ವಟಾನ್ ಭರೊಂ  
ಗಾಂವ್ ಮ್ಹಜೊ ಮೊಗಾ ಮಯ್ಪಸಾನ್ ಪೆಟೊಂ.

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3. ಖಿಂಚಾಯ್ ದೋನ್ ಸವಾಲಾಂಕ್ ಜಾಪಿಂ ಬರಯಾ.

(5×2=10)

- ಅ) ಆಯ್ತಾರಾಚೊ ದೀಸ್ ಕವಿಕ್ ಕಿತ್ಯಾಕ್ ಪ್ರಮುಖ್ ಜಾತಾ?
- ಆ) ಕವಿ ಜೆ. ಬಿ. ಸಿಕ್ವೇರಾ ಕಿತೆಂ ಮಾಗ್ಣೆಂ ಭೆಟಯ್ತಾ?
- ಇ) ಕೊಂಕ್ಣಿ ಕವಿತಾ ಬರಯಿಲ್ಲ್ಯಾ ಕವಯಿತ್ರಿಚೊ ಸಂತೊಸ್ ವಿವರಿಯಾ.

(5×1=5)

4. ಖಿಂಚಾಯ್ ಎಕ್ಲಾ ಕವಿಚಿ ವೊಳಕ್ ಕರ್ನ್ ದಿಯಾ

- ಅ) ಗೌರೀಶ್ ಕಾಯ್ಕಿಣಿ
- ಆ) ಶರತ್‌ಚಂದ್ರ ಶೆಣೈ

UNIT - II

(1×6=6)

1) ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ:

- ಅ) ಕೊಲ್ಪೊಂತಾ ಕೋಣ್?
- ಆ) ದುಲ್ಪೊದ್ ಸಬ್ದಾಚೆಂ ಮೂಳ್ ಕಿತೆಂ?
- ಇ) ಗುಮಟ್ ತಯಾರ್ ಕರ್ಚೆಂ ವಿಧಾನ್ ಕಶೆಂ?
- ಈ) ಜಾನಪದ್ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?
- ಉ) ಕುಡ್ಯಾಂಚೊ ಪ್ರಮುಖ್ ಖೆಳ್ ಖಿಯ್ಲೊ?
- ಊ) ಕನ್ನಡ-ಕೊಂಕಣಿಚೊ ಮುಖ್ಯ ಸಂಬಂಧ್ ಕಿತೆಂ?

Contd...2

(5×2=10)

2) ಖಿಂಚಾಯ್ ದೋನ್ ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ:

- ಅ) ಕುಡ್ಡಿ ಕೋಣ್? ತಾಂಚೆಂ ಖಿಂಚೆಂಯ್ ಏಕ್ ವಿಶಿಷ್ಟ್ ಆಚರಣ್ ಬರಯಾ.  
ಆ) 'ಮಾಂಡೊ ಆನಿ ದುಲ್ಹೊದ್ ಎಕಾ ನಾಣ್ಯಾಚಿಂ ದೋನ್ ಮುಖಾಂ' ವಿವರಿಯಾ.  
ಇ) ಖಿಂಚೆಂಯ್ ಎಕ್ ಜಾನಪದ್ ಕಾಣಿ ಬರಯಾ.

3) ಖಿಂಚಾಯ್ ಎಕ್ ಸವಾಲಾಕ್ ಜಾಪ್ ಬರಯಾ:

(5×1=5)

- ಅ) ಖಿಂಚೊಯ್ ಪಾಂಚ್ ಹುಮಿಣ್ಯೊ ಸೊಡಯಾ.  
ಆ) ಖಿಂಚೊಯ್ ಪಾಂಚ್ ವೊವಿಯೊ ಬರಯಾ.

4) ಖಿಂಚಾಯ್ ಎಕ್ ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

(4×1=4)

- ಅ) ವಿಲಿಯಂ ಮಾಡ್ಡಾ  
ಆ) ಬಸ್ತಿ ವಾಮನ್ ಶೆಣೈ

## UNIT - III

1) ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

(1×5=5)

- ಅ) 'ದಿಶಾ' ಕಾದಂಬರಿಚೊ ಲೇಖಕ್ ಕೋಣ್?  
ಆ) ಕೊಣಾಚಿ ದಿಶಾ ಚುಕ್ತಾ?  
ಇ) ಪ್ರಮೀಳಾಚ್ಯಾ ಬಾಪಾಯ್ಕ್ ಖಿಂಚೊ ಪಿಡಾ ಆಸ್ಲಿ?  
ಈ) ಕಾದಂಬರಿಂತ್ ಕೋಣ್ ಜೀವ್ಪಾತ್ ಕರ್ತಾ?  
ಉ) ನೀತ ಥಂಯ್ ಘಡ್ಲಿ ಚೂಕ್ ಕಿತೆಂ?

2) ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

(5×2=10)

- ಅ) ಭಾವ್ - ಭಯ್ಣಿಚೊ ಸಂಬಂಧ್  
ಆ) ಪ್ರಮೋದಾನ್ ನೀತಕ್ ಕಿತ್ಯಾಕ್ ಫಾತ್ ಕೆಲೊ?

3) ಖಿಂಚಾಯ್ ಎಕ್ ಸವಾಲಾಕ್ ಜಾಪ್ ಬರಯಾ.

(10×1=10)

- ಅ) 'ದಿಶಾ' ಕಾದಂಬರಿಚೊ ಅರ್ಥ್ ಆನಿ ಶೆವೊಟ್ ಬರಯಾ.  
ಆ) 'ದಿಶಾ' ಕಾದಂಬರಿಂತ್ ಕೊಣಾಚಿ 'ದಿಶಾ' ಚುಕ್ತಾ? ಹಾಕಾ ಕಾರಣ್ ಕಿತೆಂ?

## UNIT - IV

ಅ) ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

(1×5=5)

- ಅ) ಭಾಶಾಂತರ್ ಮ್ಹಳ್ಳಾರ್ ಕಿತೆಂ?  
ಆ) ಗಾದ್ ಮ್ಹಳ್ಳಾರ್ ಕಿತೆಂ?  
ಇ) ಭಾಶಾಂತರಾಂತ್ ಕಿತ್ಲಿಂ ವಿಧಾನಾಂ ಆಸಾತ್? ಆನಿ ಖಿಂಚೊಂ?  
ಈ) ' I will go to Bangalore tomorrow' ಹೆಂ ವಾಕ್ಯ್ ಅನುವಾದ್ ಕರಾ.  
ಉ) 'ಕಡಲ ತೀರದಲ್ಲಿ ವಾಸಿಸುವ ಜನರು ಮಿನು ಹಿಡಿಯುವ ಕಾಯಕವನ್ನು ನಡೆಸುತ್ತಿದ್ದಾರೆ' ಹೆಂ ಭಾಶಾಂತರ್ ಕರಾ.

2) ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

(5×3=15)

- ಅ) ಕೊಂಕ್ಣಿ ವಿಭಾಗಾಚ್ಯಾ ರುಪ್ಯಾಚ್ಯಾ ವರಾಚ್ಯಾ ಸಮಾರೋಪಾಚಿ ವರ್ಧಿ ಬರಯಾ.  
ಆ) 'ಸಮಾಜಿಚ್ಯಾ ಉದರ್ಗತೆ ಖಾತಿರ್ ಯುವಜಣಾಂಚೊ ಪಾತ್ರ್' ಲೇಖನ್ ಬರಯಾ.  
ಇ) 'ದೀಸ್ ವೆತಾ ವೆತಾನಾ ರಾಯಾಚೊ ಘೊಡೊ ಗಾಡಾಂವ್ ಜಾಲ್ಲೊ ಖಿಯಾ' ಗಾದ್ ವಿಸ್ತರಣ್ ಕರಾ.

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(2019 Batch onwards)

G140.4

Reg. No.

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B.A./B.Sc./B.Com./B.B.A./B.C.A Semester IV – Degree Examination  
July - 2022

**ADDITIONAL ENGLISH**

Time: 3 hrs.

Max Marks: 100

**UNIT – I**

**(Short Story)**

**I A. Answer all the following questions in a sentence/ word phrase each:**

**(5x1=5)**

1. Americans adapt various ways to free themselves from British English. True/False.
2. What was Arun doing when the boy met him?
3. How did the three hermits offer prayer before they met the Bishop?
4. What was the name of Dattas shop?
5. Who is William Slim addressing his speech to?

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

**(2x5=10)**

1. According to William Slim, what does it mean to be an officer?
2. How did the Americans simplify the usage of English?
3. Had Arun really forgiven Deepak? Support your answer with evidence from the story 'The Thief.'
4. Attempt a character sketch of the frame maker in 'The Golden Frame.'

**C. Answer any ONE of the following in about 200-250 words :**

**(1x10=10)**

1. What is the purpose of the customer visiting the photo frame shop? What are the qualities that the customer attributes to the person in the photograph in the story 'The Golden Frame.?'
2. Why does Arun not hand the thief to the police? Do you think most people would have done that? In what way is he different from others?
3. How does R K Narayan explain Toasted English?

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**UNIT II**

**(Play)**

**II A. Answer the following in a word/phrase or a sentence:**

**(5x1=5)**

1. Who wrote Dance Like A Man?
2. What did Ratna promise C V Suri?
3. What was Vishwas fathers occupation?
4. What happen to the Mridangam performer?
5. Who is Chennai amma?

Contd...2

**B. Answer any TWO of the following in about 100-150 words each: (2x5=10)**

1. Explain the theme of gender discrimination in the play 'Dance Like A Man.'
2. Bring out the difference between the two generations portrayed in the play.
3. Explain the role of women in the play.
4. Bring out the stereotypical attitude of the society brought out through Amritlal with examples from the play.

**C. Answer any ONE of the following in about 200-250 words: (1x10=10)**

1. Bring out the elements of humor in the play 'Dance Like A Man.'
2. Explain the gender bias portrayed in the play.
3. Give an account of the circumstances that lead to the death of Shankar.

### UNIT III

#### (Novel)

**III A. Answer the following in a sentence or two each: (5x1=5)**

1. Who is Marie?
2. Who is Raymond?
3. Why did the Arabs follow Meursault, Marie and Raymond?
4. Who was the owner of the beach house?
5. Raymond asked Meursault to write a letter to his brother. True/False

**B. Answer any ONE of the following in 100-150 words each: (1x5=5)**

1. Briefly describe the relationship between Salamano and his dog?
2. Why was Meursaults' boss displeased with him?
3. Give details about Maries visit to Meursaults when he was in prison.

**C. Answer any ONE of the following in 200-250 words each: (1x10=10)**

1. Give an account of the various things Meursault observes through his balcony after his mothers death.
2. What role does Hope play in the second half of the novel?
3. What is Meursault and Maries view on their relationship? How do they differ from each other?

### UNIT IV

#### (Grammar and writing skills)

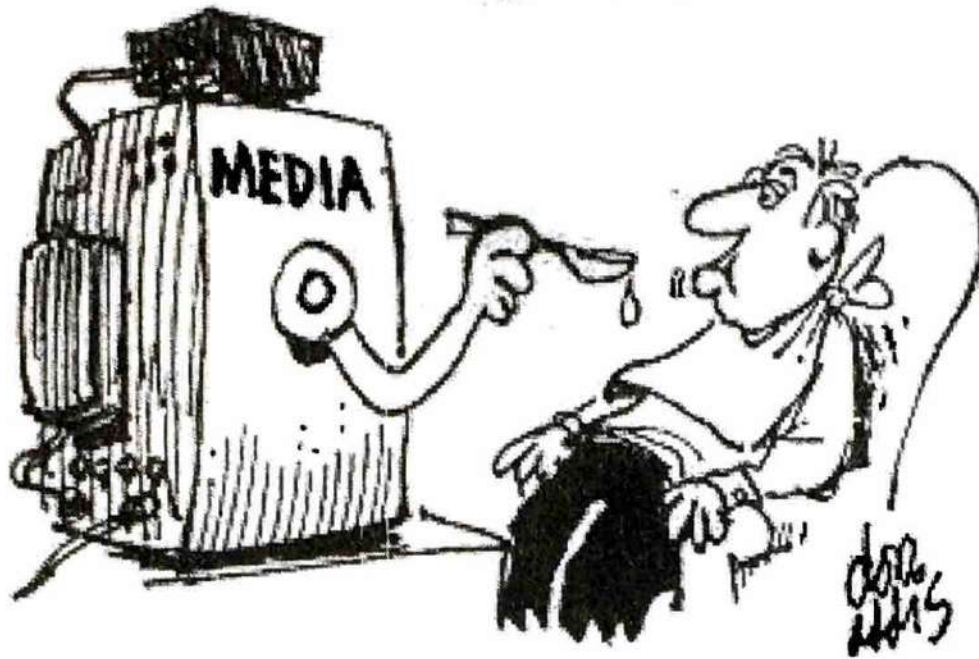
**IV A. Write an argumentative essay on the following topic: (1x10=10)**  
Is climate change the most serious threat to the world?

**B. Write a movie review on one of the Superhero movies you have watched (1x5=5)**

G140.4

C. You are the student president of your college. The college has invited a renowned Musician for the music fest. Write a speech introducing the chief guest: (5x1=5)

D. Analyze the following Cartoon (5x1=5)



E. Rewrite the following adding Question tags: (10x½ =5)

- a) I am wrong.
- b) She is eating her lunch.
- c) The dog was missing.
- d) They will be visiting us.
- e) The doctor said he's unavailable.
- f) Let's begin.
- g) Red is not a great colour.
- h) He did not want to swim.
- i) I promised you.
- j) Mark can run fast.

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1x5 =5

**IV. Complétez avec le comparatif**

1. Moi et ma sœur chantent (-)
2. Sylvie court (-vite) Ronald
3. Les Marocains et les Indiens boivent du café (=)
4. Le fauteuil et la chaise (+ confortable)
5. L'Océan Atlantique et L'Océan Pacifique (grand +)

**V. Remplacez les mots soulignés avec un pronom possessif**

1x5 =5

1. Ma tante est belle.
2. Ton école est ici.
3. Votre chambre est grande.
4. Leurs chaussures sont blancs.
5. Notre ami fête son 20 ans

**VI. Répondez en utilisant les pronoms possessifs**

1x5 =5

1. C'est son parapluie?
2. Tu as tes documents?
3. Je n'ai pas de livre. Tu peux me prêter ..... ?
4. Elle s'occupe de ses affaires et vous vous occupez de.....
5. Tu as rangé tes affaires et moi j'ai rangé.....

**VII. Répondez en utilisant pronoms démonstratifs.**

1x5 =5

1. À qui est ce vélo? – ce .....de Sonia.
2. Ce roman est trop court, et ..... est trop long.
3. Les oranges de Californie coûtent moins cher que ..... de Floride.
4. J'ai acheté deux cafés ; .....est décaféiné.
5. Je ne peux pas décider entre cette voiture et .....

**VIII. DIALOGUE**

1x10 =10

Vous partez en vacances pour deux mois. Une amie vous demande si vous accepteriez de prêter votre appartement à un de ses cousins. Mais peut-on avoir confiance en lui?

ou

(à deux). Avec un(e) ami(e), vous entrez dans un magasin pour acheter un nouveau téléphone portable (ou un nouveau vêtement, etc.). Regardez, commentez, choisissez.

**IX. Lisez le texte et répondez aux questions**

(10)

Des gilets de haute visibilité de couleur jaune portés par les manifestants — est un mouvement de protestation non structuré apparu en France en Octobre 2018. Ce mouvement social spontané trouve son origine dans la diffusion, principalement sur les réseaux sociaux, d'appels à manifester contre l'augmentation du prix des carburants automobiles issue de la hausse de la taxe intérieure de consommation sur les produits énergétiques (TICPE).

À partir du 17 novembre 2018, la contestation s'organise autour de blocages de routes et ronds-points et de manifestations tous les samedis. Ces protestations mobilisent surtout les habitants des zones rurales et périurbaines, mais s'organisent également dans des métropoles, où se produisent plusieurs épisodes violents, notamment sur l'avenue des Champs-Élysées.

Contd...3

Rapidement, les revendications du mouvement s'élargissent aux domaines sociaux et politiques. Lors des rassemblements, le plus souvent non déclarés, plusieurs milliers de personnes sont blessées, aussi bien du côté des manifestants que des forces de l'ordre. Des associations comme Amnesty International critiquent une conduite inadaptée du maintien de l'ordre et des institutions comme l'ONU et le Conseil de l'Europe s'interrogent sur l'usage d'armes comme les LBD et les grenades de désencerclement.

Face à l'ampleur de ce mouvement, l'exécutif renonce à la hausse de la TICPE. Le président de la République, Emmanuel Macron, annonce ensuite des mesures, entérinées par la loi portant mesures d'urgence économiques et sociales, puis lance le grand débat national, à l'issue duquel il annonce de nouvelles réformes. Cette réponse ne met pas fin au mouvement : des mobilisations, moins nombreuses, persistent sous différentes formes.

Sous la présidence de François Hollande, l'instauration de la taxe carbone ne rencontre pas une forte hostilité dans l'opinion publique, le prix du pétrole étant plutôt en baisse lors de son quinquennat. Mais entre 2017 et 2018, le prix du baril passe de 40 à 80 dollars environ ; la hausse des tarifs s'élève à 28 % pour le fioul domestique, à 22 % pour le gaz naturel, à 21 % pour le diesel, à 13 % pour l'essence<sup>3</sup>. Le phénomène est amplifié par une augmentation de la taxe carbone, prévue dès sa mise en place mais que le gouvernement d'Édouard Philippe décide d'accélérer.

Alors qu'en 2017, le ministre de la Transition écologique, Nicolas Hulot, n'avait pas eu de difficultés à faire voter les hausses de la fiscalité énergétique, le débat parlementaire est beaucoup plus vif en 2018, *La Tribune* indiquant que « l'incompréhension d'une partie des citoyens provoque une véritable fronde qui se cristallise sur le prix des carburants ». Mais le gouvernement ignore les avertissements de la Commission nationale du débat public, consécutifs au débat public sur la programmation pluriannuelle de l'énergie, sur l'acceptabilité de la hausse de la taxe carbone, qu'elle juge pénalisante pour « les plus dépendants et les plus captifs aux énergies fossiles » en l'absence de refonte de la fiscalité générale.

1. Où se trouve son origine ce mouvement?
2. Ce mouvement, que demande-t-il ?
3. Champs-Élysées est le point de départ de la manifestation. Vrai ou faux ?
4. Pour quelle raison l'institution internationale critique le gouvernement ? (2)
5. Qui est Emmanuel Macron?
6. Qui sont affecté par la hausse des prix?
7. Qu'est-ce-que La Tribune indique ?
8. Donnez la forme nominale du verbe *augmenter*
9. Trouvez la forme verbale de *blessure*. Ecrivez l'infinitif du verbe

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**B.A./B.Sc./B.Com./BBA/BCA Semester IV – Degree Examination  
JULY - 2022**

**MALAYALAM**

Time: 3 Hours

Max. Marks: 100

(2 x 5 = 10)

- I. രണ്ടെണ്ണം വ്യാഖ്യാനിക്കുക
- ഒത്തു പതിനെട്ടു കൈകൾ വീണ്ടും ഭിത്തിപടുകും പണിതുടർന്നു...
  - മകനേ, നീ നാട്ടു പൊരനാകാതൊരു മനുഷ്യനായ് തന്നെ വളരു..
  - കരളനലപം കിടന്നു പിടക്കവേ കരതലത്തിന്നുർന്നുപോയ് ചുരലും.

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II. രണ്ടെണ്ണത്തിനു കുറിപ്പു തയ്യാറാക്കുക

(2 x 5 = 10)

- സ്കൂൾ വിദ്യാഭ്യാസത്തെക്കുറിച്ചുള്ള മുണ്ടശ്ലേരിയുടെ സ്മരണകൾ സംഗ്രഹിക്കുക
- സാഹിത്യലോകത്തിലേക്ക് കടന്നുവരാൻ മുണ്ടശ്ലേരിക്ക് പ്രചോദനമായിത്തീർന്നതെന്തൊക്കെ?
- പണത്തിന്റെ പേരിൽ മാത്രം വലിയവനാകാൻ നോറ്റിട്ടുള്ളവനെ ധിക്കാരിയാക്കുന്ന സാമൂഹ്യനീതിയോട് എനിക്കൊരസിഹിഷ്യാത വളർന്നു വശായി - സന്ദർഭം വ്യക്തമാക്കുക

III. രണ്ടെണ്ണത്തിന് രണ്ടു പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക

(2 x 10 = 20)

- ഗുരു തന്റെ ഗതകാലസ്മരണകളിലേക്ക് പോകാനിടയായ സാഹചര്യം വിവരിക്കുക
- അച്ഛൻ മകനോട് ആവിശ്യപ്പെട്ടതെന്ത്?
- കുഞ്ഞിനെയുമുക്കത്തെടുത്ത് ആ അമ്മ ഭർത്താവിനോടും സഹോദരങ്ങളോടും ആവിഷ്യപ്പെട്ടതെന്ത്?

IV. രണ്ടെണ്ണത്തിന് മൂന്നു പുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക.

(2 x 15 = 30)

- പൊതുജീവിതത്തിലും സാമൂഹിക സാംസ്കാരിക രംഗത്തും ജാതിയും സമുദായവും ചെലുത്തിയ സ്വാധീനത്തെക്കുറിച്ച് മുണ്ടശ്ലേരി വിവരിക്കുന്നതെങ്ങിനെ?
- 'വണക്കമാസം' എന്നൊരേർപ്പാടിനെക്കുറിച്ച് മുണ്ടശ്ലേരി വിവരിക്കുന്നതെപ്രകാരം?
- തളരാൻ തുടങ്ങിയ ഫ്യൂടലിസവും വളരാൻ തുടങ്ങിയ ക്യാപ്പിറ്റലിസവും തമ്മിലുള്ള ഏറ്റുമുട്ടൽ എന്ന് മുണ്ടശ്ലേരി വിശേഷിപ്പിച്ചതെന്തിനെ?

V. ഒരേണ്ണത്തിന് മൂന്നു പുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക

(1 x 15 = 15)

- ശ്രീകണ്ഠനായരുടെ രാമായണത്രയത്തിൽ സാകേതം നാടകീയതകൊണ്ടും ചടുലമായ സംഭാഷണം കൊണ്ടും എപ്രകാരം മികച്ചു നിൽക്കുന്നു എന്ന് വ്യക്തമാക്കുക
- കൈകേയി സാഹചര്യത്തിന്റെ ഇരയാണ്- വ്യക്തമാക്കുക

VI. ഒരേണ്ണത്തിന് മൂന്നു പുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക

(1 x 15 = 15)

- കോവിഡാനന്തരലോകം
- വിദ്യാർത്ഥികളും പാഠ്യേതര പ്രവർത്തനങ്ങളും
- വായിച്ച പുസ്തകത്തിന് ഒരാസവാദനം തയ്യാറാക്കുക
- സ്ത്രീ ശാക്തീകരണം

G 702.4

(2019 Batch onwards)

Reg. No.

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.Com./B.B.A. - Semester IV – Degree Examination**

**July/August - 2022**

**FOUNDATION COURSE IN GENDER EQUITY AND VALUE EDUCATION**

Time: 2 hrs.

Max Marks: 50

**PART – A**

**GENDER EQUITY**

**I. Answer the following questions in a sentence each. (1x5=5)**

1. Define gender equity.
2. Expand HIV.
3. What is sex ratio?
4. Define mental health.
5. What is globalization?

**II. Answer the following in 2-3 sentences each. (2x5=10)**

1. Differences between matriarchy and patriarchy.
2. What is gender division of labour?
3. What is malnutrition?
4. What is Dowry Prohibition Act?
5. What is 'Sarve Santu Niramayah'?

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**III. Answer any TWO of the following in 20-25 sentences. (10x2=20)**

1. Explain the need for gender sensitization to remove gender discrimination.
2. Describe the initiatives taken by the government to promote the rights of the girl child.
3. What are the factors affecting maternal mortality? Discuss.

**PART – B**

**VALUE EDUCATION**

**I. Answer any ONE of the following is not less than a page: (5x1=5)**

1. What is social media? Mention the different types of social media?
2. Write a short note on protection of children from sexual offences (POCSO) Act 2012.

**II. Answer any ONE of the following is not less than two pages: (1x10=10)**

1. What is professional ethics? Explain the attributes of professional ethics.
2. What is corruption? What are the ways (skills) to curb corruption?

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