

St Aloysius College (Autonomous)
Mangaluru

B.Com.(ACCA) Semester III- Degree Examination
December 2022

PERFORMANCE MANAGEMENT

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. A company uses activity-based costing to calculate the unit cost of its products. The figures for Period 3 are as follows: production set-up costs are \$84,000. Total production is 40,000 units of each of products A and B, and each run is 2,000 units of A or 5,000 units of B.

What is the set-up cost per unit of B? (2 d.p.)

2. A company has produced the following information for a product it is about to launch:

Units	2,000	5,000	7,000
Variable production cost per unit	\$2.30	\$1.80	\$1.20
Fixed production costs	\$3,000	\$3,500	\$4,000
Variable selling cost per unit	\$0.50	\$0.40	\$0.40
Fixed selling costs	\$1,500	\$1,600	\$1,600
Administrative costs	\$700	\$700	\$700

What is the life-cycle cost per unit?

- A. \$2.81 B. \$2.32 C. \$3.22 D. \$3.07

3. Flow cost accounting is a technique which can be used to account for environmental costs. Inputs and outputs are measured through each individual process of production.

Which of the following is NOT a category used within flow cost accounting?

- A. Material flows
B. System flows
C. Delivery and disposal flows
D. Waste flows

4. A company is calculating the relevant cost of the material to be used on a particular contract. The contract requires 4,200 kgs of material H and this can be bought for \$6.30 per kg. The company bought 10,000 kgs of material H some time ago when it paid \$4.50 per kg. Currently 3,700 kgs of this remains in inventory. The inventory of material H could be sold for \$3.20 per kg.

The company has no other use for material H other than on this contract, but it could modify it at a cost of \$3.70 per kg and use it as a substitute for material J. Material J is regularly used by the company and can be bought for \$7.50 per kg.

What is the relevant cost of the material for the contract?

- A. \$17,210
B. \$19,800
C. \$26,460
D. \$30,900

Contd...2

5. A linear programming model has been formulated for two products, X and Y. The objective function is depicted by the formula $C = 5X + 6Y$, where $C =$ contribution, $X =$ the number of product X to be produced and $Y =$ the number of product Y to be produced.

Each unit of X uses 2 kg of material Z and each unit of Y uses 3 kg of material Z. The standard cost of material Z is \$2 per kg.

The shadow price for material Z has been worked out and found to be \$2.80 per kg.

If an extra 20 kg of material Z becomes available at \$2 per kg, what will the maximum increase in contribution be?

- A. Increase of \$96
 B. Increase of \$56
 C. Increase of \$16
 D. No change
6. A master budget comprises the:
- A. budgeted income statement and budgeted cash flow only
 B. budgeted income statement and budgeted balance sheet only
 C. budgeted income statement and budgeted capital expenditure only
 D. budgeted income statement, budgeted balance sheet and budgeted cash flow only
7. Mr. Green makes salads. The standard plate of salad has 30 g of lettuce (L), 50 g of peppers (P) and 80 g of beetroot (B). The standard prices of the three ingredients are \$0.2/kg, 0.4/kg and 0.8/kg respectively.
- Mr. Green has been experimenting and so in July he changed the mix of vegetables on the plate thus: 1,500 plates contained 62,000 grams of lettuce, 81,000 grams of peppers and 102,000 grams of beetroot.
- What is the yield variance (do not round your answer)?
- A. \$2.8125 Fav B. \$2.8125 Adv
 C. \$2,812.5 Fav D. \$2,812.5 Adv

SECTION – B

Answer any **FOUR** of the following.

(4x12=48)

8. Chapel Ltd manufactures a chemical protective called Rustnot. The following standard costs apply for the production of 100 cylinders:

	\$
Materials 500 kgs @ \$0.80 per kg	400
Labour 20 hours @ \$1.50 per hour	30
Fixed overheads 20 hours @ \$1.00 per hour	<u>20</u>
	<u>450</u>

The monthly production/sales budget is 10,000 cylinders.
Selling price = \$6 per cylinder.

For the month of November the following production and sales information is available:

Produced/sold	10,600 cylinders
Sales value	\$63,000
Materials purchased and used 53,200 kgs	\$42,500
Labour 2,040 hours	\$3,100
Fixed overheads	\$2,200

Required:

You are required to prepare an operating statement in a marginal costing format for November detailing all the variances.

9. BJS Ltd produces and sells the following three products:

Product	X	Y	Z
Selling price per unit	\$16	\$20	\$10
Variable cost per unit	\$5	\$15	\$7
Contribution per unit	\$11	\$5	\$3
Budgeted sales volume	50,000 units	10,000 units	100,000 units

The company expects the fixed costs to be \$450,000 for the coming year. Assume that sales arise throughout the year in a constant mix.

Required:

(a) Calculate the weighted average C/S ratio for the products.

(b) Calculate the break-even sales revenue required.

(c) Calculate the margin of safety required.

(d) Calculate the revenue required to achieve a target profit of \$900,000.

10. The Safe Soap Co makes environmentally-friendly soap using three basic ingredients. The standard cost card for one batch of soap for the month of September was as follows:

Material	Kilograms	Price per kilogram (\$)
Lye	0.25	10
Coconut oil	0.6	4
Shea butter	0.5	3

The budget for production and sales in September was 120,000 batches. Actual production and sales were 136,000 batches. The actual ingredients used were as follows:

Material	Kilograms
Lye	34,080
Coconut oil	83,232
Shea butter	64,200

Required:

Calculate the total material mix variance and the total material yield variance for September.

11. Y and Z are two divisions of a large company that operate in similar markets. The divisions are treated as investment centres and every month they each prepare an operating statement to be submitted to the parent company. Operating statements for these two divisions for October are shown below:

Operating statements for October

	Y \$000	Z \$000
Sales revenue	900	555
Less: variable costs	<u>345</u>	<u>312</u>
Contribution	555	243
Less: controllable fixed costs	<u>98</u>	<u>42</u>
(includes depreciation on divisional assets)		
Controllable income	460	201
Less: apportioned central costs	<u>338</u>	<u>180</u>
Net income before tax	122	21
Total divisional net assets	\$9.76m	\$1.26m

The company currently has a target return on capital of 12% per annum. However, the company believes its cost of capital is likely to rise and is considering increasing the target return on capital. At present the performance of each division and the divisional management are assessed primarily on the basis of Return on Investment (ROI).

Required:

- Calculate the annualised Return on Investment (ROI) for divisions Y and Z, and discuss the relative performance of the two divisions using the ROI data and other information given above.
12. Explain the principal internal and external sources of management accounting information.
13. CABCo operates an absorption costing system and sells three products B, R and K which are substitutes for each other. The following standard selling price and cost data relate to these three products:

Product	Unit selling price	Direct material/unit	Direct labour/unit
B	\$14.00	3 kgs @ \$1.80/kg	0.5 hours @ \$6.50/hour
R	\$15.00	1.25 kgs @ \$3.28/kg	0.8 hours @ \$6.50/hour
K	\$18.00	1.94 kgs @ \$2.50/kg	0.7hour @ \$6.50/hour

Budgeted fixed production overhead for the last period was \$81,000. This was absorbed on a machine hour basis. The standard machine hours for each product and the budgeted levels of production and sales for each product for the last period are as follows:

Product	B	R	K
Standard machine hours per unit	0.3 hours	0.6 hours	0.8 hours
Budgeted production and sales (units)	10,000	13,000	9,000

Actual volumes and selling prices for the three products in the last period were as follows:

Product	B	R	K
Actual selling price per unit	\$14.50	\$15.50	\$19.00
Actual production and sales (units)	9,500	13,500	8,500

Required:

Calculate the following variances for overall sales for the last period:

- i) sales price variance
- ii) sales volume profit variance

SECTION – C

Answer any TWO of the following.

(2x16=32)

14. Duff Co manufactures three products, X, Y and Z. Demand for products X and Y is relatively elastic whilst demand for product Z is relatively inelastic. Each product uses the same materials and the same type of direct labour but in different quantities. For many years, the company has been using full absorption costing and absorbing overheads on the basis of direct labour hours. Selling prices are then determined using cost plus pricing. This is common within this industry, with most competitors applying a standard mark-up.

Budgeted production and sales volumes for X, Y and Z for the next year are 20,000 units, 16,000 units and 22,000 units respectively.

The budgeted direct costs of the three products are shown below:

Product	X \$ per unit	Y \$ per unit	Z \$ per unit
Direct materials	25	28	22
Direct labour (\$12 per hour)	30	36	24

In the next year, Duff Co also expects to incur indirect production costs of \$1,377,400, which are analysed as follows:

Cost pools:	\$	Cost drivers:
Machine set up costs	280,000	Number of batches
Material ordering costs	316,000	Number of purchase orders
Machine running costs	420,000	Number of machine hours
General facility costs	<u>361,400</u>	Number of machine hours
	<u>1,377,400</u>	

The following additional data relate to each product:

Product	X	Y	Z
Batch size (units)	500	800	40
No of purchase orders per batch	4	5	4
Machine hours per unit	1.5	1.25	1.4

Duff Co wants to boost sales revenue in order to increase profits but its capacity to do this is limited because of its use of cost plus pricing and the application of the standard mark-up. The finance director has suggested using activity based costing (ABC) instead of full absorption costing, since this will alter the cost of the products and may therefore enable a different price to be charged.

Required:

Calculate the budgeted full production cost per unit of each product using activity based costing. All workings should be to two decimal places.

15. Justin Thyme manufactures four products, A, B, C and D. Details of sales prices, costs and resource requirements for each of the products are as follows.

	Product A (\$)	Product B (\$)	Product C (\$)	Product D(\$)
Sales price	1.40	0.80	1.20	2.80
Materials cost	0.60	0.30	0.60	1.00
Direct labour cost	0.40	0.20	0.40	1.00
Machine time per unit (Minutes)	5	2	3	6
Labour time per unit (Minutes)	2	1	2	5
Weekly sales demand (Units)	2,000	2,000	2,500	1,500

Machine time is a bottleneck resource and the maximum capacity is 400 machine hours each week. Operating costs, including direct labour costs, are \$5,440 each week. Direct labour costs are \$12 per hour, and direct labour workers are paid for a 38-hour week, with no overtime.

Required:

Determine the quantities of each product that should be manufactured and sold each week to maximise profit and calculate the weekly profit.

16. Explain different pricing strategies available to a business.

SECTION – D

Answer the following: (Compulsory)

(10)

17. Division A, which is a part of the ACF Group, manufactures only one type of product, a Bit, which it sells to external customers and also to division C, another member of the group. ACF Group's policy is that divisions have the freedom to set transfer prices and choose their suppliers.

The ACF Group uses residual income (RI) to assess divisional performance and each year it sets each division a target RI. The group's cost of capital is 12% a year.

Division A

Budgeted information for the coming year is:

Maximum capacity	150,000
Bits External sales	110,000
Bits External selling price	\$35 per Bit
Variable cost	\$22 per Bit
Fixed costs	\$1,080,000
Capital employed	\$3,200,000
Target residual income	\$180,000

Division C

Division C has found two other companies willing to supply Bits:

X could supply at \$28 per Bit, but only for annual orders in excess of 50,000 Bits. Z could supply at \$33 per Bit for any quantity ordered.

Required:

Division C provisionally requests a quotation for 60,000 Bits from division A for the coming year.

Calculate the transfer price per Bit that division A should quote in order to meet its residual income target.

St Aloysius College (Autonomous)
Mangaluru
B.Com. Semester III – Degree Examination
December - 2022

CORPORATE ACCOUNTING

Time: 2½ hrs.

Max Marks: 60

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. Write any four features of a company.
2. State the types of underwriting.
3. State any two differences between Shares and Debentures.
4. What is the purpose of preparing financial statements?
5. What do you mean by share valuation? State any two reasons for the valuation of shares.
6. State any two objectives of Human Resource Accounting.
7. What is Pro-rata Allotment of shares?

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Explain briefly the sources and methods of Redemption of Debentures.
9. Following is the Balance Sheet of A Ltd. as on 31.03.2016.

Liabilities	₹	Assets	₹
Capital, shares of ₹ 1 each	1,00,000	Fixed assets	60,000
Profit and loss a/c	24,500	Investments	60,000
Debentures	20,000	Current assets	32,000
Creditors	7,500		
	15,200		15,200

Fixed assets are worth only ₹ 71,000.

Find the intrinsic value of a share.

10. On 1.4.2020 the following balances appeared in the books of Swarna Ltd
 16% Debentures ₹ 1,00,000
 Debenture Redemption Fund Account ₹ 80,000
 Debenture Redemption Fund Investment Account ₹ 80,000.
 The investment consisted of 14% SBI Bonds. The annual instalment was ₹16,400. On 31.3.2021 the balance at bank was ₹ 22,600 (before receiving interest) Investments realized at 96% net and the debentures were redeemed.
 Prepare
 Debenture Redemption Fund Account
 Debenture Redemption fund Investment Account
11. The following information is given to you
 Capital employed ₹1,50,000
 Normal rate of profit 10%
 Net profit for last five years ₹14400, ₹15400, ₹16900, ₹17,400 and ₹17,900
 You are required to calculate goodwill under 5 years purchase of Super Profit method.

12. Explain briefly Environmental Accounting.
13. Export Ltd issued prospectus inviting applications for 5,00,000 equity shares of ₹ 10 each. The whole issue was fully underwritten by the underwriters as follows:
- A -200,000, B-1,50,000, C-1,00,000, D-50000 shares.
- Applications were received for 4,50,000 shares of which marked applications were as follows
- A-2,20,000, B-1,10,000, C-90,000 and D-10,000 shares.
- Find out the Liabilities of individual Underwriters.

SECTION – C

Answer any **TWO** of the following.

(2x15=30)

14. Excel Ltd issued 2,00,000 shares of ₹ 10 each at a premium of ₹ 3 each, payable ₹ 2 on application, ₹ 6 on allotment (including premium), ₹ 3 on first call and the balance on final call.
- Applications were received for 2,25,000 shares. The directors decided to make prorata allotment to all the applicants. The excess application money was to be adjusted towards allotment.
- All the moneys were duly received except from Mr. Raju who failed to pay the first call and also the final call on 1000 shares and Mr. Ravi who failed to pay the final call on 2000 shares. All these shares were forfeited and reissued at ₹ 9 per share.
- Pass Journal Entries and prepare the Balance Sheet.
15. Amar Deep Ltd issued 5000 Debentures of ₹ 100 each at par on 1.4.2016 redeemable on 31.3.2021. A Debenture Redemption fund was established for the purpose. It was expected that investments would earn 5% net. The Tables show that ₹ 0.180975 amount to ₹ 1 at the end of five years at 5%.
- On 31.3.2021 the investments were sold for ₹ 3,90,000. On that date the Company's bank balance stood at ₹ 145,600. The debentures were duly redeemed.
- Prepare:
- Debentures Account
 - Debentures Redemption Fund Account
 - Debenture redemption Fund Investment Account
 - Bank Account
 - Debenture Holders Account

Contd...3

16. The authorised capital of Good Luck company limited is ₹ 3,00,000 consisting of 1500, 6% preference shares of ₹100 each and 15,000 equity shares of ₹10 each.

	₹	₹
Investments	25,000	
Purchases	2,65,545	
Packing charges	9,000	
Delivery charges	17,700	
Stock on 1 st January 2005	72,600	
Wages	15,000	
Salaries	9,000	
Directors fees	2,000	
Rates and taxes	7,750	
Carriage	4,100	
Dividend for 2004	6,000	
Preference dividend for half year to 30/6/2005	3,000	
Machinery	12,500	
Discount on issue of debentures	1,000	
Preliminary expenses	500	
Bills receivable	20,750	
Interest on bank loans	2,900	
Debenture interest half year to 30/6/2005	1,875	
Debtor's	25,050	
Creditor's		43,925
Building	1,75,000	
Furniture(cost ₹ 25000)	17,500	
Preference share capital		1,00,000
Equity share capital		1,00,000
5% mortgage debentures		75,000
Dividend and interest		22,420
Profit and loss account		14,250
Sales		3,40,250
Bank loan by hypothecation of stock and bills receivable		75,000
Technical know how at cost	75,000	
Cash	2,075	
	7,70,845	7,70,845

You are required to prepare Statement of Profit and Loss account for the year ended 31st December 2005 and the Balance Sheet as on that date by taking into account the following:

- Closing stock valued at ₹71,250.
- Wages include ₹1,000 incurred for installation of machinery.
- Depreciation on furniture at 10% on original cost.
- Write off half of the discount on issue of debentures.
- Provide for the remaining half years preference dividend.
- Technical know how is to be written down over 15 years.
- Provide for taxation ₹ 5,000.

G 310 DC2.3

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St Aloysius College (Autonomous)

Mangaluru

B.Com. Semester III – Degree Examination

December - 2022

BUSINESS STATISTICS

Time: 2½ Hours

Max Marks: 60

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. Define Statistics in plural noun.
2. Prepare a frequency distribution by taking class intervals of size 5 on exclusive basis
20, 32, 36, 40, 42, 45, 48, 24, 29, 40
16, 58, 37, 43, 49, 32, 21, 20, 50, 27
3. Find the Harmonic mean of 20, 135, 168, 200, 225.
4. In a class of 80 students, 25 have failed and their average marks is 30. If the average marks of passed students is 60. Find the average marks of entire class.
5. Write the difference between absolute and relative measure of dispersion.
6. What is a consumer price index number? Write any two of its uses.
7. Find rank correlation coefficient between X and Y

Rank of X	3	5	1	4	2
Rank of Y	1	4	3	2	5

SECTION – B

Answer any **FOUR** of the following.

(4x5=20)

8. In a multinational company, 600 people were selected for foreign recruitment. They were to be sent to UK and USA. 275 of them are married. Among the married people, 65 women were sent to USA. Out of 400 people recruited to USA 185 were married. 30 unmarried women and 20 married women left for UK. 180 unmarried men left to USA, and 70 married men left to UK. Tabulate the above information.
9. Explain the methods of collecting primary data.
10. Calculate Q.D and its coefficient.

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100
No. of Students	10	15	28	32	40	35	26	14	10	5

11. Calculate Karl Pearson's coefficient of correlation between Price and Demand.

Price	15	18	21	24	27	33
Demand	32	31	27	25	25	22

Contd...2

12. For the following time series obtain the four yearly moving averages

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Sales in '000 ₹	290	280	310	320	305	310	330	340	330	321	320	325

13. Consider the following , calculate Laspeyre' S and Paasche's Index number

Commodity	Price in ₹		Quantity consumed in tons	
	2015	2021	2015	2021
A	160	280	20	25
B	250	400	15	20
C	150	200	30	10
D	120	150	25	50

SECTION - C

Answer any **TWO** of the following.

(2x15=30)

14. a) If Median of 170 values is 35. Find missing frequency of following distribution. (10)

Class:	0-10	10-20	20-30	30-40	40-50	50-60	60-70
frequency	10	20	-	40	-	25	15

- b) Find Geometric mean of the following data (5)

X	100	150	200	250	300	350
Y	12	28	15	20	11	14

15. From the following table

- Find two regression equations
- Estimate the marks in economics, when marks in statistics is 50.
- Estimate the marks in statistics, when marks in economics is 45.
- Find coefficient of correlation.

Marks in Economics	25	28	35	32	31	36	29	38	34	32
Marks in Statistics	43	46	49	41	36	32	31	30	33	39

16. a) Find Mean deviation from mean and its coefficient for the following distribution. (10)

Wages less than	50	100	150	200	250	300	350
No. of workers	17	33	48	56	70	82	100

- b) An analysis of marks of 2 sections is given below. (5)

	Section A	Section B
Average marks	80	65
No. of students	150	200
Standard deviation	6.5	7.8

Which section has more variability in marks distribution?

G 310 DC3.3

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**StAloysius College (Autonomous)
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B.Com. Semester III – Degree Examination

December - 2022

COST ACCOUNTING

Time: 2½ Hours

Max Marks: 60

PART – A

Answer any FIVE of the following.

(5x2=10)

1. Define costing.
2. What do you mean by overhead?
3. Calculate the profit from the following information.
Cost of Sales ₹ 16,000 profit @ 20% on selling price.
4. State any four causes of Labour Turnover.
5. What is meant by Perpetual Inventory Control?
6. What is over time?
7. Distinguish between Time Keeping and Time booking.

PART - B

Answer any FOUR of the following.

(4x5=20)

8. A supplier quotes for material as follows:
Lot price: 800 kgs @ ₹ 5.00 per kg.
1000 Kgs @ ₹ 4.00 per kg.
1200 Kgs @ ₹ 3.50 per kg.
He allows trade discount of 25% and a cash discount of 3% if payment is made within 20 days. One container is required for every 50 kgs of materials and the container are charged at ₹ 15 each. But credited at ₹ 10 each on return. The buyer decides to buy 1,000 kgs. Transport charges amounting to ₹ 300 are charged by the supplier. Calculate purchase price of 1,000 kgs materials.
9. In a factory a workers under Halsey Plan has hourly rate of ₹ 30 plus cost of living bonus of ₹12 per hour worked. Standard time of the job is 8 hour. Mr. Vishwa completed the job in 6 hour. He is allowed 30% of time saved as bonus. What would be his total hourly rate of earning?
10. What are the reasons for preparation of reconciliation statement? Explain.
11. From the following data prepare a statement showing cost per day of 8 hours.
 - a) Monthly salary ₹ 10,000
 - b) Leave salary 5% of salary
 - c) Employer's contribution to P.F. 8% of salary (a+b)
 - d) Employer's contribution to ESI 2.5% of salary (a+b)
 - e) Number of working hour in a month 200.00

Contd...2

12. The Net Profits of Bharath Engineering Co. Ltd appeared at ₹ 1,15,755 as per financial records for the year ended 31-12-2021. The cost books however showed a different figure of profit. A scrutiny of the figures from both set the accounts revealed the following facts:

	₹
i) Work overhead under recovered	3,120
ii) Administrative overhead over recovered	1,700
iii) Depreciation in financial A/c	11,200
iv) Depreciation in cost A/c	10,000
v) Interest on investments	8,000
vi) Stores adjustment A/c credited in financial books	475
vii) Income - tax	1,500

Prepare a reconciliation statement.

13. From the following transactions pertaining to material 'C' prepare Stores Ledger Account using Weighted Average Method of pricing the materials.

Date - 2021	Units Purchased	Cost per Kg.
Jan. 2	200	102
7	300	105
10	200	108
20	100	110

There were 100 Kgs. in stock on January 1, 2021 which were valued at ₹ 100 per Kg. Quantities issued from stores during the month were January 05 - 250 Kgs., January 13 - 200 Kgs., January 18 - 200 Kgs., January 25 - 150 Kgs.

PART - C

Answer any **TWO** of the following.

(2x15=30)

14. From the following particulars prepare a Cost-sheet for the year ended 31.12.2021 showing the cost per unit.

	01.01.2021	31.12.2021
Raw Materials (₹)	22,000	24,464
Work-in-Progress (₹)	5,280	30,400
Finished Stock (units)	800	1,600
Value of Finished Stock (₹)	17,600	-
Purchase of Raw Materials		1,32,000
Direct Wages		1,10,000
Factory Expenses		44,000
Carriage Inwards		1,584
Factory Supervisor's Wages		8,800
Sales		3,20,000

Advertising expenses are to the extent of ₹ 1.50 per unit sold. 12,800 units were produced during the year.

Contd...3

15. The following is an extract of the records of the receipts and issues of a chemical during a month.

February

- 1 - Opening Balance 500 tonnes at ₹ 200 per ton.
- 3 - Issued 70 tonnes.
- 4 - Issued 100 tonnes.
- 8 - Issued 80 tonnes.
- 13 - Received 200 tonnes at ₹ 190 per ton.
- 14 - Return from dept. 15 tonnes.
- 16 - Issued 180 tonnes.
- 20 - Received 240 tonnes at ₹ 192 per ton.
- 24 - Issued 300 tonnes.
- 25 - Received 320 tonnes at ₹ 194 per ton.
- 26 - Issued 115 tonnes.
- 27 - Return from dept. 35 tonnes.
- 28 - Received 100 tonnes at ₹ 180 per ton.

Issues are to be priced on the principle of FIFO. The Stock Verification reveals a shortage of 10 tonnes on 22nd.

Prepare stores ledger for the chemical showing the above transactions.

16. The following estimated figures for a certain period have been made available.

	₹
Rent & Rates	20,000
Lighting & Electricity	2,400
Indirect Wages	6,000
Power Charges	6,000
Depreciation of Machines	40,000
Other Expenses	40,000

The following details are available for preparing primary distribution summary.

	Production			Service	
	X	Y	Z	A	B
Floor space (Sq.ft.)	2,000	2,500	3,000	2,000	500
Light points (Nos.)	20	30	40	20	10
Direct wages (₹)	6,000	4,000	6,000	3,000	1,000
Horse Power of machines	120	60	100	20	-
Cost of machines	24,000	32,000	40,000	2,000	2,000
Production Dept. (Hrs.)	4,670	3,020	3,050		

The expenses of service departments A and B are to be allocated on the basis of Repeated Distribution Method as follows :

	X	Y	Z	A	B
A	20%	30%	40%	-	10%
B	40%	20%	30%	10%	-

You are required to prepare: Primary distribution summary, Secondary distribution summary And The overhead absorption rate per hour of the three production departments.

G 320 DC1.3

Reg. No. :

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com. (INTERNATIONAL FINANCE) Semester III – Degree Examination
December - 2022**

AUDIT AND ASSURANCE

Time: 2¹/₂ Hours

Max Marks: 60

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

1. State two circumstances in which a person is not eligible to act as an auditor.
2. State the purpose of audit documentation.
3. What is misstatement?
4. List two factors that influence the reliability of audit evidence.
5. Mention any two roles of internal audit function.
6. What are analytical procedures?
7. What is audit risk?

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Describe the five elements of an assurance engagement.
9. Explain each of the fundamental principles of ACCA's Code of Ethics and Conduct.
10. Define Materiality and determine how the level of materiality is assessed.
11. Explain the components of internal control.
12. Write a note on assertions about classes of transactions and events, and related disclosures, for the period under audit.
13. Explain factors that will influence the auditor's judgment regarding the sufficiency of the evidence obtained.

SECTION - C

Answer any **TWO** of the following.

(2x15=30)

14. Explain the control objectives with regard to sales system, purchase system and payroll system.
15. Rhapsody Co supplies a wide range of garden and agricultural products to trade and domestic customers. The company has 11 divisions, with each division specialising in the sale of specific products, for example, seeds, garden furniture, and agricultural fertilizers. The company has an internal audit department which provides reports to the audit committee on each division on a rotational basis. Products in the seed division are offered for sale to domestic customers via an Internet site. Customers review the product list on the Internet and place orders for packets of seeds using specific product codes, along with their credit card details, onto Rhapsody Co's secure server.

Contd...2

Order quantities are normally between one and three packets for each type of seed. Order details are transferred manually onto the company's internal inventory control and sales system and a two-part packing list is printed in the seed warehouse. Each order and packing list is given a random alphabetical code based on the name of the employee inputting the order, the date and the products being ordered.

In the seed warehouse, the packets of seeds for each order are taken from specific bins and dispatched to the customer with one copy of the packing list. The second copy of the packing list is sent to the accounts department where the inventory and sales computer is updated to show that the order has been dispatched. The customer's credit card is then charged by the inventory control and sales computer. Irrecoverable receivables in Rhapsody Co are currently 3% of the total sales. The computer system checks that for each charge made to a customer's credit card account, the order details are on file to prove that the charge was made correctly.

In respect of sales in the seeds division of Rhapsody Co:

- (i) Explain deficiencies in the sales system, and
- (ii) For each deficiency provide a recommendation to overcome that deficiency.

16. You are an audit senior working at a medium sized firm of auditors. One of your clients is an exclusive hotel, Numero Uno, situated in the centre of Big City.

Numero Uno prides itself on delivering a first-class dining experience and is renowned for its standards of service and cooking. Its inventory therefore consists of the very best foods and beverages from around the world.

Food products held in inventory are mostly fresh as the head chef will only work with the very best ingredients. Food inventory is stored in the kitchens and managed by the head chef himself.

The majority of beverages held at the hotel are expensive wines that have been sourced from exclusive vineyards. The hotel also stocks a wide range of spirits and mixers. All beverages are stored either in the hotel cellar or behind the bar. The cellar can only be accessed by the duty manager who holds the key. As part of your audit procedures, you will attend the year-end inventory count of the hotel's beverages.

- (a) Describe the audit procedures an auditor would conduct before and whilst attending the inventory count of the beverages in the hotel. **(10 marks)**
- b) Identify and explain THREE financial statement assertions that are most relevant to inventory. **(5 marks)**

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St Aloysius College (Autonomous)
Mangaluru

B.Com. (INTERNATIONAL FINANCE) Semester III – Degree Examination

December - 2022

FINANCIAL MANAGEMENT - I

Time: 2½ Hours

Max Marks: 60

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. A company with an 8% cost of capital purchases a machine for \$43,000. The forecast operating cash flows generated by the machine are as follows:

Year 1 \$10,000

Year 2 \$15,000

Year 3 \$20,000

Year 4 \$27,000

Calculate payback period in years

2. Walshey Co has already decided to accept a project and is now considering how to finance it. The asset could be leased over four years at a rental of \$36,000 pa, payable at the start of each year. Tax is payable at 30%, one year in arrears. The post-tax cost of borrowing is 10%.

Required:

Calculate the net present value of the leasing option.

3. Raw materials inventory is \$1m of the total inventory held and that materials usage is \$20m. Calculate the raw material inventory holding period.
4. A machine costing \$150,000 has a useful life of eight years, after which time its estimated resale value will be \$25,000. Annual running costs will be \$5,000 for the first three years of use and then \$8,000 for each of the next five years. All running costs are payable on the last day of the year to which they relate.

Using a discount rate of 20%, what is the equivalent annual cost of the machine (to the nearest \$100)?

A \$46,600

B \$43,900

C \$43,300

D \$21,100

5. State any two limitations of the Net Present Value technique when applied to investment appraisal.

Contd...2

G 320 DC2.3

6. Value for money is an important objective for not-for-profit organisations. Which of the following actions is consistent with increasing value for money?
- A) Using a cheaper source of goods and thereby decreasing the quality of not-for-profit organisation services
- B) Searching for ways to diversify the finances of the not-for-profit organisation
- C) Decreasing waste in the provision of a service by the not-for-profit organisation
- D) Focusing on meeting the financial objectives of the not-for-profit organisation
7. A company has annual credit sales of \$27 million and related cost of sales of \$15 million. The company has the following targets for the next year:
- Trade receivables days 50 days
- Inventory days 60 days
- Trade payables 45 days
- Assume there are 360 days in the year.
- What is the net investment in working capital required for the next year?

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Storm Co is evaluating Project X, which requires an initial investment of \$50,000. Expected net cash flows are \$20,000 per year for four years at today's prices. However, these are expected to rise by 5.5% per year because of inflation. The firm's money cost of capital is 15%. Find the NPV by discounting money cash flows.
9. Explain shareholder wealth maximisation objective of financial management.
10. Acorn plc is considering purchasing a new machine at a cost of \$110,400 that will be operated for four years, after which time it will be sold for an estimated \$9,600. Acorn uses a straight-line policy for depreciation. Forecast operating profits to be generated by the machine are as follows:

Year	\$
1	39,600
2	19,600
3	22,400
4	32,400

Calculate average return on capital employed (ROCE) as average annual profits divided by the average investment.

11. A decision has to be made on replacement policy for vans. A van costs \$12,000 and the following additional information applies:

Asset sold at end of year	Trade-in allowance \$	Asset kept for	Maintenance cost at end of year \$
1	9000	1 Year	0
2	7500	2 Year	1,500 in 1st year

Calculate the optimal replacement policy at a cost of capital of 15%. Note that the asset is only maintained at the end of the year if it is to be kept for a further year, i.e. there are no maintenance costs in the year of replacement. Ignore taxation and inflation.

- D Co uses component V22 in its construction process. The company has a demand of 45,000 components per year. They cost \$4.50 each. There is no lead-time between order and delivery, and ordering costs amount to \$100 per order. The annual cost of holding one component in inventory is estimated to be \$0.65. A 0.5% discount is available on orders of at least 3,000 components and a 0.75% discount is available if the order quantity is 6,000 components or above. Calculate the optimal order quantity.
- Dralin Co is considering an investment of \$460,000 in a non-current asset expected to generate substantial cash inflows over the next five years. Unfortunately, the annual cash flows from this investment are uncertain, but the following probability distribution has been established:

Annual cash flow(\$)	Probability
50000	0.3
100,000	0.5
150,000	0.2

At the end of its five-year life, the asset is expected to sell for \$40,000. The cost of capital is 5%. Should the investment be undertaken?

SECTION – C

Answer any TWO of the following. (2x15=30)

- Paisley Co has sales of \$20 million for the previous year, receivables at the year-end of \$4 million and the cost of financing receivables is covered by an overdraft at the interest rate of 12% per year. It is now considering offering a cash discount of 2% for payment of debts within 10 days. Should it be introduced if 40% of customers will take up the discount?

G 320 DC2.3

15. ARG Co is a leisure company that is recovering from a loss-making venture into magazine publication three years ago. The company plans to launch two new products, Alpha and Beta, at the start of July 20X7, which it believes will each have a life-cycle of four years. Alpha is the deluxe version of Beta. The sales mix is assumed to be constant. Expected sales volumes for the two products are as follows:

Year	1	2	3	4
Alpha	60,000	110,000	100,000	30,000
Beta	75,000	137,500	125,000	37,500

The selling price and direct material costs for each product in the first year will be as follows:

Product	Alpha \$/Unit	Beta \$/Unit
Direct Material cost	12	9
Selling Price	31	23

Incremental fixed production costs are expected to be \$1 million in the first year of operation and are apportioned on the basis of sales value. Advertising costs will be \$500,000 in the first year of operation and then \$200,000 per year for the following two years. There are no incremental non-production fixed costs other than advertising costs. In order to produce the two products, investment of \$1 million in premises, \$1 million in machinery and \$1 million in working capital will be needed, payable at the start of July 20X7.

Selling price per unit, direct material cost per unit and incremental fixed production costs are expected to increase after the first year of operation due to inflation:

Selling price inflation 3.0% per year

Direct material cost inflation 3.0% per year

Fixed production cost inflation 5.0% per year

These inflation rates are applied to the standard selling price and direct material cost data provided above. Working capital will be recovered at the end of the fourth year of operation, at which time production will cease and ARG Co expects to be able to recover \$1.2 million from the sale of premises and machinery. All staff involved in the production and sale of Alpha and Beta will be redeployed elsewhere in the company. ARG Co pays tax in the year in which the taxable profit occurs at an annual rate of 25%. Investment in machinery attracts a first-year taxallowable depreciation of 100%. ARG Co has sufficient profits to take the full benefit of this allowance in the first year. For the purpose of reporting accounting profit, ARG Co depreciates machinery on a straight line basis over four years. ARG Co uses an after-tax money discount rate of 13% for investment appraisal. Required:

Calculate the net present value of the proposed investment in products Alpha and Beta as at 30 June 20X7.

16. 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.

Required:

(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.

(7 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.

(8 marks)

G 340 DC1.3

(2021 batch onwards)

Reg. No. :

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**St Aloysius College (Autonomous)
Mangaluru**

Semester III- Degree Examination

December - 2022

B.Com. (Accounting and Tax)

ADVANCED FINANCIAL ACCOUNTING II

Time: 2½ hours

Max Marks: 60

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

1. What are the costs included in Cost of Inventory?
2. You are told that Re.1 can buy an annuity of Re.o.315457 at 10% for four years. What will be the cash price when down payment is Rs.83,000?
3. The HP price is a down payment of ₹50,000 and 12 monthly installment of ₹10,000 each. The asset is otherwise available for ₹1,48,000. What will be the depreciation for the second year at 20% on W.D.V. Basis?
4. State the three Fundamental Accounting Assumptions.
5. If 200 shares of RIL were purchased at ₹2,200 and 250 shares at 2,350, what will be the profit on sale of 150 shares at ₹2,425 on average cost basis.
6. When is an item of PPE derecognized?
7. The net capital at the beginning of the year was ₹5,00,000. What will be the closing capital if assets increased by 40% and liabilities also increased by 10%? There was no additional capital or drawings during the period.

SECTION - B

Answer any **FOUR** of the following.

(4X5=20)

8. On 20th July 2017, the Godown and Business Premises of Raj were affected by fire, and from the accounting records salvaged, the following information is made available to you:

Stock of goods at cost on 1 st April 2016	₹1,00,000
Stock of goods at 10% lower than cost as on 31st March 2017	₹1,08,000
For the year from 1 st April 2016 to 31 st March 2017:	
Purchases of Goods	₹4,20,000
Sales	₹6,00,000
For the period from 1 st April 2017 to 20 th July 2017:	
Purchases less Returns	₹1,40,000
Sales less Returns	₹3,10,000

Sales Upto 20th July included ₹40,000 for which goods had not been dispatched. Further, Purchases upto 20th July 2017 did not include ₹20,000 for which Purchase Invoices had not been received for Suppliers, though goods have been received at the Godown.

Goods salvaged from the accident were worth ₹12,000 and these were handed over to the Insurer.

Ascertain the value of the claim for loss of Goods/ Stock.

Contd...2

9. Happy Valley Florists Ltd. Acquired a delivery Van on hire purchase on 01.04.2014 from Ganesh enterprises. The terms are:

Hire Purchase Price	₹1,80,000	2 nd Installment after 2 years	₹50,000
Down Payment	₹30,000	3 rd Installment after 3 years	₹30,000
1 st installment payable after 1 year	₹50,000	4 th installment after 4 year	₹20,000

Cash Price of Van is ₹1,50,000, and Depreciation is charged at 10% WDV.

- Calculate Total Interest and Interest included in each installment.
 - Prepare Van A/c. ganesh Enterprises A/c, in the books of Happy Valley Florists Ltd. Upto 31.03.2018.
10. Jatin gives the following information relating to the items forming part of the inventory as on 31.3.2020. His enterprise produces product P using raw material X.
- 900 units of Raw material X (purchased at Rs. 100 per unit). Replacement cost of Raw Material X is Rs. 80 per unit.
 - 400 units of partly finished goods in the process of producing P. Cost incurred till date was Rs. 245 per unit. These units can be finished next year by incurring additional cost of Rs. 50 per unit.
 - 800 units of Finished goods P and total cost incurred is Rs. 295 per unit.
 - Expected selling price of product P is Rs. 280 per unit subject to a payment of 5% brokerage on selling price.

Determine how each item of inventory shall be valued as on 31st March 2020 and also calculate the value of total inventory.

11. A purchased a machine on hire purchase basis from B on the following terms:
- Cash Down Payment – ₹ 1,58,500
 - Four Instalments of ₹ 2,21,900, ₹2,06,050, ₹1,90,200 and ₹1,74,350 at the end of the 1st year, 2nd year, 3rd year and 4th year respectively.

Required: Compute the amount of interest.

12. ABC Ltd is installing a new Plant at its production facility and it provides you the following details. Please advice ABC Ltd on the cost that can be capitalized for plant in accordance with AS 10.

Particulars	Rs.
Cost as per Supplier's invoice	31,25,000
Estimated dismantling cost to be incurred after 5 years	2,50,000
Initial Operating Losses before commercial production	3,75,000
Interest paid to supplier for deferred credit	2,00,000
Initial delivery and handling costs	1,85,000
Cost of site preparation	4,50,000
Consultants used to advice on the acquisition of the Plant	6,50,000

13. From the following information, Calculate Net Cash Flow from Operation Activities:

Particulars	Closing	Opening
Equity Share Capital	4,00,000	3,00,000
15% Pref. Share Capital	1,00,000	1,50,000
General Reserve	70,000	40,000
P&L	48,000	30,000
Proposed Dividend	50,000	42,000
Provision for Tax	50,000	40,000
Trade Payable	1,22,000	88,000
Tangible Fixed Assets	3,70,000	2,80,000
Intangible Assets (Goodwill)	90,000	1,15,000
Trade Receivables	3,39,000	2,57,000

During the year a machine costing ₹50,000 (depreciation provided thereon ₹30,000) was sold for ₹10,000. A machine was purchased for ₹1,30,000. Interim Dividend paid ₹20,000, income tax paid ₹35,000.

SECTION – C

Answer any TWO of the following.

(2X15=30)

14. Mr. Kothari does not keep complete records of his business but gives you the following information:

His assets on 31st March 2016 consisted of:

Machineries ₹1,50,000	Cash in hand ₹12,000
Furniture ₹60,000	Cash at bank ₹30,000
Motor Car ₹40,000	Creditors ₹1,20,000
Stock-in-trade ₹50,000	Debtors ₹80,000

On further information received, you come to know that:

- On 1st October 2015 he purchased a new machinery costing ₹50,000.
- Sales are made for cash as well as on credit. There is no cash purchase. He always sells his goods at cost plus 25% and cash sales for the year 2015-16 were accounted for ₹80,000.

During the year 2015-16, collection from Debtors amounted to ₹5,00,000 and a sum of ₹4,25,000 was paid to creditors.

He obtained a Bank loan for ₹50,000 on 1st February 2015. The entire amount was repaid in February 2016 with interest ₹2,500.

In November 2015 his Life Insurance Policy for ₹50,000 became mature and the same was invested in the business.

His Drawing was ₹2,500 per month throughout the year.

On 1st April 2015 he had ₹1,500 as Cash in hand and balance at bank for ₹40,000. Debtors and Creditors on that date amounted to ₹60,000 and ₹90,000 respectively.

Provide depreciation on Machineries @15% p.a. on furniture @10% p.a. and on Motor Car @20% p.a.

Mr. Kothari request you to prepare a statement of Profit & Loss for the year ended 31st March 2016.

15. H Ltd applied for a Government grant for the purchase of a special machinery. The machinery costs Rs. 80 Lakhs and the grant was Rs. 30 Lakhs. The machinery has a useful life of 10 years and the Company followed SLM depreciation. The grant was promptly received but certain conditions were attached to it. Four years later, an amount of Rs. 4 lakhs becomes refundable to the Government since the Company did not adhere to the conditions imposed earlier. Pass the journal entries including for the refund of Government grant if deferred income method is used. Also calculate the revised depreciation to be charged.
16. Mr. Harsh provides the following details relating to his holding in 10% debentures (face value of ₹100 each) of Exe Ltd., held as current Assets:

1.4.2018	Opening balance – 12,500 debentures, cost ₹12,25,000.
1.6.2018	Purchased 9,000 debentures @₹98 each ex-interest.
1.11.2018	Purchased 12,000 debentures @₹115 each cum-interest.
31.1.2019	Sold 13,500 debentures @₹110 each cum-interest.
31.3.2019	Market value of debentures @₹115 each.

Due dates of interest are 30th June and 31st December.

Brokerage at 1% is to be paid for each transaction. Mr. Harsh closes his books on 31.3.2019. Show investment account as it would appear in his books assuming FIFO Method is followed

G 340 DC2.3

(2021 batch onwards)

Reg No.:

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St Aloysius College (Autonomous)

Mangaluru

Semester III– Degree Examination

December - 2022

B.Com.(Accounting and Tax)

TAX LAWS AND PRACTICE

Time: 2½ hours

Max Marks: 60

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. Mr. Ram, an Indian citizen, left India on 22.10.2021 for the first time to work as an officer of a company in Germany. Determine the residential status of Ram for the assessment year 2022-23.
2. Compute the tax liability of Mr. Gupta (aged 61), having total income of ₹1,02,00,000 for the Assessment Year 2022-23. Assume that his total income comprises of salary income, income from house property and interest on fixed deposit. Assume that Mr. Gupta has not opted for the provisions of section 115BAC.
3. Determine the taxable value of the perquisite in the following cases:
 1. Z Ltd. gives an interest-free housing loan ₹ 10,00,000 to its employee on 1 October 2021. Loan is repayable within 5 years. SBI lending rate, as on 1.4.2021 is 10% p.a.
 2. A, an employee, takes a personal loan of ₹ 1,25,000 from Alfa Ltd. @ 6% p.a. on April 1, 2021, [SBI lending rate may be assumed, as on 1.4.2021 is 14% p.a.]
4. Miss Vanitha paid a sum of 15,000 USD to Mr. X, a management consultant practising in Colombo, specializing in project financing. The payment was made in Colombo. Mr.X is a non- resident. The consultancy is related to a project in India with possible Ceylonese collaboration. Is this payment chargeable to tax in India in the hands of Mr.X, since the services were used in India?
5. Mr. A working in Delhi, receives the following amounts:
 - (a) Basic salary ₹ 6,000 p.m.
 - (b) DA Rs. 2,000 pm (50% is forming part of salary)
 - (c) Commission based on production ₹ 30,000 annually
 - (d) Commission based on Sales @ 2% on sales of ₹ 6,00,000 achieved by A.
 - (e) HRA ₹ 5,000 pm (Rent of ₹ 4,500 p.m. paid in Delhi).Find out the amount of HRA eligible for exemption to Mr A for the AY 2022-23.

Contd...2

6. What is the amount of marginal relief available to Mr X, an Individual (60 years) on the total income of ₹ 5,01,50,000 for P.Y. 2021 -22 paying tax as per regular provisions of Income-tax Act? Assume that the company does not exercise option under section 115BAA.
7. Who is a "Person"? Explain the provision as per Income Tax Act,1961.

SECTION - B**Answer any FOUR of the following.****(4X5=20)**

8. Mr. X receives Basic salary of ₹ 10,000 PM and DA of ₹ 4,000 PM. He retires on Oct 31st of the PY and pension is fixed at ₹ 3,000 PM. He receives the following amounts as well:
 - (a)HRA ₹ 4,000 PM (he lives in his own house)
 - (b)Medical allowance ₹ 600 PM (Actual expenditure on medical treatment is more than ₹ 600 PM)
 - (c) Children Education allowance ₹ 250 PM per child for 3 children.
 - (d)Children hostel allowance ₹ 250 PM for 1 child.
 - (e)Travelling allowance ₹ 1,000 PM (60% spent on official duties)
 - (f) Transport allowance ₹ 900 PM (Actual expenditure ₹ 850 PM)
 - (g)Uniform allowance ₹ 1,000 PMCompute Income from Salary of Mr X for the AY 2022-23.
9. During the P.Y.2021-22, Mr. Praveen has ₹90 lakhs of short-term capital gains taxable u/s 111A, ₹90 lakhs of long-term capital gains taxable u/s 112A and business income of ₹4.90 crores. Compute the Tax liability for the AY 2022-23.
10. Y Ltd. has two units, one unit at Special Economic Zone (SEZ) and other unit at Domestic Tariff Area (DTA). The unit in SEZ was set up and started manufacturing from 22.5.2018 and unit in DTA from 10.7.2019. Total turnover of Y Ltd. and Unit in DTA is ₹9,50,00,000 and ₹4,75,00,000, respectively. Export sales of unit in SEZ and DTA is ₹5,25,00,000 and ₹3,50,00,000, respectively and net profit of Unit in SEZ and DTA is ₹80,00,000 and ₹60,00,000, respectively.
Compute the Profit chargeable to tax under the head of PGBP under the Income Tax Act,1961.

11. Mr. Y owns one residential house in Mumbai. The house is having two identical units. First unit of the house is self-occupied by Mr. Y and another unit is rented for ₹ 16,000 p.m. The rented unit was vacant for 2 months during the year. The particulars of the house for the previous year 2021-22 are as under:

Standard Rent	₹ 3,24,000 p. a
Municipal Valuation	₹ 3,80,000 p. a
Fair Rent	₹ 3,70,000 p. a
Municipal Tax (Paid by X)	15% of municipal valuation
Light and water charges	₹ 1000 p.m.
Interest on borrowed capital	₹ 3,000 p.m.
Lease money	₹ 2400 p. a
Insurance charges	₹ 6,000 p. a
Repairs	₹ 24,000 p. a

Compute income from house property of Mr. Y for the A.Y. 2022-23.

12. Compute the total income in the hands of an individual aged 45 years, being a resident and ordinarily resident, resident but not ordinarily resident, and non-resident for the A.Y. 2022-23.

Particulars	₹
Interest on UK Development Bonds, 50% of interest received in India	90,000
Long term capital gains on sale of plant at Germany, 50% of profits are received in India	80,000
Income earned from business in Germany which is controlled from Delhi ₹ 50,000 is received in India)	95,000
Past foreign untaxed income brought to India during the previous year	15,000
Fees for technical services rendered in India but received in London	70,000
Profits from a business in Mumbai managed from London	60,000

13. Mr. Y, a proprietor engaged in manufacturing business, furnishes the following particulars:

	Particulars	₹
1	Opening balance of plant and machinery as on 1.4.2021 (i.e., WDV as on 31.3.2021 after reducing depreciation for P.Y. 2020-21)	40,00,000
2	New plant and machinery purchased and put to use on 08.06.2021	30,00,000
3	New plant and machinery acquired and put to use on 15.12.2021	18,00,000
4	Computer acquired and installed in the office premises on 2.1.2022	13,00,000

Compute the amount of depreciation and additional depreciation as per the Income-tax Act, 1961 for the A.Y. 2022-23. Assume that all the assets were purchased by way of account payee cheque.

SECTION – C

Answer any **TWO** of the following.

(2X15=30)

14. Two brothers Axel and Tony are co-owners of a house property with equal share. The property was constructed during the financial year 1998-1999. The property consists of eight identical units and is situated at Wayanad. During the financial year 2021-22, each co-owner occupied one unit for residence and the balance of six units were let out at a rent of ₹ 24,000 per month per unit. The municipal value of the house property is ₹ 1,80,000 and the municipal taxes are 20% of municipal value, which were paid during the year. The other expenses were as follows:

	Particulars	₹
	Repairs	80,000
	Insurance premium (paid)	30,000
	Interest payable on loan taken for construction of house	6,00,000

One of the let-out units remained vacant for four months during the year. Axel could not occupy his unit for six months as he was transferred to Chennai. He does not own any other house. The other income of Mr. Axel and Mr. Tony are ₹5,80,000 and ₹3,60,000, respectively, for the financial year 2021-22.

15. Mr. M is employed with XY Ltd. on a basic salary of ₹20,000 p.m. He is also entitled to dearness allowance @100% of basic salary, 50% of which is included in salary as per terms of employment. The company gives him house rent allowance of ₹12,000 p.m. which was increased to ₹13,000 p.m. with effect from 01.01.2022. He also got an increment of ₹2,000 p.m. in his basic salary with effect from 01.02.2022. Rent paid by him during the previous year 2021-22 is as under:

April and May, 2021 - Nil, as he stayed with his parents.
 June to October, 2021 - ₹ 12,000 p.m. for an accommodation in Ghaziabad.
 November, 2021 to March, 2022 - ₹ 16,000 p.m. for an accommodation in Delhi.

Compute his gross salary for assessment year 2022-23 assuming he has not opted for the provisions of section 115BAC.

16. Compute the Tax liability for the following for the AY 2022-23.

- (a) Mr. Dinesh aged 35 years and a resident in India, has a total income of ₹4,90,000, comprising of long-term capital gains taxable under section 112. Compute his tax liability for A.Y.2022-23
- (b) Compute the tax liability of Mr. A (aged 69), having total income of ₹ 51 lakhs for the Assessment Year 2022-23. Assume that his total income comprises of salary income, Income from house property and interest on fixed deposit. Assume that Mr. A has not opted for the provisions of section 115BAC.
- (c) Mr. S aged 62 years and a resident in India, has a total income of ₹ 3,30,00,000, comprising long term capital gain taxable under section 112 of ₹ 82,00,000, short term capital gain taxable under section 111A of ₹ 64,00,000 and other income of ₹ 1,84,00,000. Compute his tax liability for A.Y.2022-23. Assume that Mr. S has not opted for the provisions of section 115BAC.

G 340 DC3.3

(2021 Batch Onwards)

Reg. No. :

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**St Aloysius College (Autonomous)
Mangaluru**

Semester III– Degree Examination

December - 2022

B.Com. (Accounting and Tax)

COST ACCOUNTING

Time: 2½ hours

Max Marks: 60

SECTION - A

Answer any FIVE of the following.

(5x2=10)

1. What is Danger Level?
2. Briefly Explain VED
3. What is Supplementary Overhead Rate?
4. The following data are available in respect of material X for the year ended 31st March, 20X1.

Particulars	Amount(₹)
Opening stock	90,000
Purchases during the year	2,70,000
Closing stock	1,10,000

Calculate:

- a) Inventory turnover ratio
 - b) The number of days for which the average inventory is held.
5. State any 2 Advantages of Cost Sheet.
 6. What is Inventory Stock out?
 7. What are the types of Cost on the Basis of Normality?

SECTION - B

Answer any FOUR of the following.

(4X5=20)

8. The following information has been obtained from the records of ABC corporation for the period from June 1 to June 30, 20X8:

Particulars	June 1, 20X8 (₹)	June 30, 20X8 (₹)
Cost of raw materials	60,000	50,000
Cost of work in progress	12,000	15,000
Cost of stock of finished goods	90,000	1,10,000
Purchase of raw materials during June 2018		4,80,000
Wages paid		2,40,000
Factory overheads		1,00,000
Administration overheads (related to production)		50,000
Selling and distribution overheads		25,000
Sales		10,00,000

Prepare a statement giving the following information:

- a) Raw materials consumed
- b) Prime cost
- c) Factory cost
- d) Cost of goods sold
- e) Net profit.

Contd...2

9. A company manufactures a special product which requires a component 'Alpha'. The following particulars are collected for the year 2016:

Annual demand of Alpha	8,000 units
Cost of placing an order	₹200 per order
Cost per unit of Alpha	₹400
Carrying cost % p.a.	20%

The company has been offered a quantity discount of 4% on the purchase of 'Alpha', provided the order size is 4000 components at a time.

Required:

- Compute the EOQ
 - Advise whether the quantity discount offer can be accepted.
10. Aditya Ltd. produces a product 'Exe' using raw material Dee. To produce one unit of Exe, 2 kg. of Dee is required. As per the sales forecast conducted by the company, it will be able to sell 10,000 units of Exe in the coming year. The following is the information regarding the raw material Dee:
- The re-order quantity is 200 kg less than the EOQ.
 - Max. consumption per day is 20 kg more than the avg. consumption per day.
 - There is an opening stock of 1,000 kg.
 - Time required to get the raw materials from the suppliers is 4 to 8 days.
 - The purchase price is ₹125 per kg.
 - There is an opening stock of 900 units of the finished product Exe.
 - The rate of interest charged by bank on Cash Credit facility is 13.76 %.
 - To place an order company has to incur ₹720 on paper and documentation work.

From the above information find out the following in relation to raw material Dee:

- Re-order Quantity
 - Maximum Stock Level
 - Minimum Stock Level
 - Calculate the impact on the profitability of the company by not ordering the EOQ. (364 days in a year)
11. The management of a company is worried about their increasing labour turnover in factory and before analysing the causes and taking remedial steps; they want to have an idea of the profit foregone as a result of labour turnover in the last year.

Last year sales amounted to ₹83,03,300 and the profit-volume ratio was 20%. Total number of actual hours worked by the Direct Labour Force was 4.45 lakhs. As a result of the delays by the personnel department in filling vacancies due to labour turnover, 1,00,000 potentially productive hours were lost. The actual direct labour hours includes 30,000 hours attributable to training new recruits, out of which half of the hours were unproductive.

The costs incurred consequent on labour turnover revealed on analysis the following:

Costs	Amount (₹)
Settlement costs due to leaving	43,820
Recruitment costs	26,740
Selection costs	12,750
Training costs	30,490

Assuming that the potential production lost as a consequence of labour turnover could have been sold at prevailing prices, find the profit foregone last year on account of labour turnover.

G 340 DC3.3

Page No.3

12. A machine shop cost center contains three machines of equal capacities. Three operators are employed on the machine payable at ₹20 per hour. The factory works for forty eight hours in a week which includes 4 hours set up time. The work is jointly done by operators. The operators are paid fully for the forty eight hours. In addition they are paid a bonus of 10 percent of productive time. Costs are reported for this company on the basis of thirteen four weekly periods.

The company for the purpose of computing machine hour rate includes the direct wage of the operator and also recoups the factory overheads allocated to the machines. The following details of factory overheads applicable to the cost centre are available:

- Depreciation 10% per annum on original cost of the machine. Original cost of each machine is ₹52,000
- Maintenance and repairs per week per machine is ₹60
- Consumable stores per week per machine are ₹75
- Power: 20 units per hour per machine at the rate of 80 paise per unit.
- Apportionment to the cost centre: Rent per annum ₹5,400, Heat and light per annum ₹9,720 and foreman's salary per annum ₹12,960.

Required:

- Calculate the cost of running one machine for a four week period.
 - Calculate machine hour rate.
13. Effects of Employee Turnover?

SECTION - C

Answer any **TWO** of the following.

(2X15=30)

14. The following balances and distribution of indirect charges are taken from the accounts of a manufacturing concern for the year ending on 31st March, 2016:

Item	Total Amount (₹)	Production Departments			Service Department	
		X	Y	Z	A	B
Indirect Material	1,25,000	20,000	30,000	45,000	25,000	5,000
Indirect Labour	2,60,000	45,000	50,000	70,000	60,000	35,000
Superintendents Salary	96,000			96,000		
Fuel and Heat	15,000					
Power	1,80,000					
Rent and Rates	1,50,000					
Insurance	18,000					
Meal Charges	60,000					
Depreciation	2,70,000					

The following departmental data are also available:

Particulars	Production Department			Service Department	
	X	Y	Z	A	B
Area (Sq. feet)	4,400	4,000	3,000	2,400	1,200
Capital value of Assets	4,00,000	6,00,000	5,00,000	1,00,000	2,00,000
Kilowatt Hours	3,500	4,000	3,000	1,500	-
Radiator Sections	20	40	60	50	30
No. of Employees	60	70	120	30	20

Expenses charged to the service departments are to be distributed among other departments in the following percentages:

Department	X	Y	Z	A	B
Department A	30	30	20	-	20
Department B	25	40	25	10	-

Prepare an overhead distribution statement to show the total overheads of production departments after re-apportioning service departments' overheads by using Simultaneous equation method.

15. Briefly Explain Material Procurement Procedure.
16. As at 31st March 2016, the following balances existed in a firms cost ledger, which is maintained separately on a double entry basis:

Particulars	Debit (₹)	Credit (₹)
Stores Ledger control account	3,00,000	-
Work-in-progress control account	1,50,000	-
Finished goods control account	2,50,000	-
Manufacturing overhead control account	-	15,000
Cost ledger control account	-	6,85,000
Total	7,00,000	7,00,000

During the next quarter, the following items arouse:

Particulars	Amount (₹)
Finished product (at cost)	2,25,000
Manufacturing overhead incurred	85,000
Raw material purchased	1,25,000
Factory wages	40,000
Indirect labour	20,000
Cost of sales	1,75,000
Material issued to production	1,35,000
Sales returned (at cost)	9,000
Material returned to suppliers	13,000
Manufacturing overhead charged to production	85,000

You are required to prepare the:

- Cost Ledger Control A/c
- Stores Ledger Control A/c
- Work-in-progress Ledger Control A/c
- Finished Stock Ledger Control A/c
- Manufacturing Overhead Control A/c
- Wages Control A/c
- Cost of Sales A/c
- Trial balance as at the end of the quarter.

G 735 LA1.3

(2021 batch onwards)

Reg. No.

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St Aloysius College (Autonomous)
Mangaluru

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

December - 2022

ENGLISH

Time: 2½ hrs.

Max Marks: 60

UNIT - I PROSE

- I. A Answer the following in a word/phrase/sentence each: (5x1=5)**
1. In the lesson, 'A Convocation address', what has become a global phenomenon with more than hundred countries pursuing the privatization agenda?
 2. How has cinema portrayed courtesans?
 3. The article 'The Diaspora Men' was published in _____.
 4. The roots of _____ are to be searched in social relationship.
 5. The Mahalanobis model led to widespread suspicions of any non-governmental initiative. TRUE/ FALSE
- B Answer any THREE of the following in about 150-180 words each: (3X5=15)**
1. How does the author Pramod Kumar compare slave labour and indentured labour?
 2. Explain how Bollywood reduced the life of tawaifs into stereotypes of immoral women?
 3. How, according to Mr Murthy, has Information Technology helped in designing customer-friendly goods?
 4. Do you agree with Ambedkar that caste works even in Indian commerce and industry? Explain.

UNIT - II POETRY

- II. Answer any TWO of the following in about 150-180 words each: (2X5=10)**
1. Write a short note on the images of nature used in the poem, 'For the Dispossessed.' What message does the poet convey through these images?
 2. "And mouth with myriad subtleties," is a comment on language and speech in modernity. Explain with reference to the poem, 'We Wear the Mask.'
 3. Comment on the conversation between the spirit of the lover and the young man in the poem, 'The Unquiet Grave.'
 4. Comment on the idea of death being a stepping stone for the slave's "children's children" to cross upon, according to the poem, 'Time to Die.'

UNIT - III SHORT - STORY

- III. Answer any TWO of the following in about 150-180 words each: (2X5=10)**
1. What emotions were evoked in the princess, as imagined by her lover, when she met the beautiful lady upon opening the door? Write a short critical note.
 2. Write a short note on the discussion between the banker and his friends that leads to the bet.
 3. Write a note on the cost of human freedom with reference to the short story, "The Bet".
 4. In the short story, 'The Lady or the Tiger?' what role did the public play in the theatre of the justice?

Contd...2

UNIT – IV GRAMMAR AND WRITING SKILLS

IV A. Choose appropriate words given in the brackets and fill in the blanks: (5x1=5)

1. She said that the rapid tests were very _____ detecting the virus. (good in, good at, good for)
2. The passenger _____ to change seats. (flatly refused, badly refused, deeply refused)
3. Little remained of the bus after it _____ in the centre of the city. (caught fire, got fire, set fire)
4. Photography is _____ in the museum. (fully forbidden, highly forbidden, strictly forbidden)
5. If you _____ the light will dim just a bit each time a cloud goes by. (watch clearly, watch closely, watch nicely)

B. Choose appropriate phrasal verbs from the given list and fill in the blanks.

(5x1=5)

1. Sheldon had an emotional _____ yesterday.
2. I need some new clothes. Why don't you _____ these jeans?
3. My friend finally _____ at the wedding.
4. I found a box of some strange substance in the river. It _____ a strange odour. So, I left it where it was and called the police.
5. Please don't _____ all your money.
(break down, give off, try on, put on, give up, give away, show up, come up,

C. Fill in the blanks with Simple Past/ Past Perfect forms of verbs given in brackets: (5x1=5)

I can't believe I (get) _____ (1) that apartment. I (submit) _____ (2) my application last week, but I didn't think I had a chance of actually getting it. Nearly twenty people had already filled out their applications. The landlord said I could still apply, so I (do) _____ (3). The landlord wanted me to include references. I was confused and ended up listing my father as a reference. It was lucky he (decide) _____ (4) to give me the apartment. It turns out that the landlord and my father (go) _____ (5) to high school together.

D. Read the following context carefully and write a report in about 200 words:

(1x5=5)

The human resource manager has requested the members of the human resource department to examine the high turn over rate of employees at the GHS Corporation. A five member team has analyzed the administration records and working conditions as well has interviewed staff.

G 736 LA3.3

(2021 batch only)

Reg. No:

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St Aloysius College (Autonomous)

Mangaluru

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

December - 2022

HINDI

Time: 2½ hrs.

Max Marks: 60

I अ) एक वाक्य में उत्तर लिखिए:

(4x1=4)

1. आलेखन की परिभाषा लिखिए।
2. आलेखन के कितने प्रकार हैं?
3. किस पत्र को 'गश्ती पत्र' कहते हैं?
4. नौकरी पाने के लिए कौन सा पत्र लिखा जाता है?

आ) किन्हीं दो प्रश्नों का उत्तर लिखिए:

(2x4=8)

1. आलेखन किसे कहते हैं? उसके गुणों को समझाइए।
2. मुंबई के नेताजी महाविद्यालय में हिन्दी अध्यापक के पद के लिए रोहन शर्मा के नाम से आवेदन पत्र लिखिए।
3. वाणी प्रकाशन दिल्ली से सुष्मा ने जो किताबें मंगवाई थी वे किताबें आदेशानुसार नहीं हैं। उन्हें शिकायती पत्र लिखकर क्षतिपूर्ति की प्रार्थना कीजिए।

II अ) निम्नलिखित अंग्रेजी शब्दों को हिन्दी में अनुवाद कीजिए:

(4x1=4)

1. Cabinet
2. Gazette
3. Provident Fund
4. Transfer

आ) निम्नलिखित अवतरण को पढ़कर संबंधित प्रश्नों का उत्तर लिखिए:

(4x1=4)

सभ्यता के लक्षणों में समाचार पत्र एक है। कोई राष्ट्र जितना ज्यादा शिक्षित होता है, उतनी ही ज्यादा वहाँ समाचार पत्रों की माँग होती है; क्योंकि शिक्षित व्यक्ति यह जानने के लिए सदा उत्सुक रहता है कि दुनिया में क्या हो रहा है और इसकी जानकारी उसे समाचार पत्रों के माध्यम से ही मिल सकती है। हर प्रकार का स्थानीय और विदेशी समाचार हमें देना समाचार पत्र का प्राथमिक कार्य है। हमारे देश में तथा दुनिया के अन्य देशों में क्या-क्या हो रहा है, इसकी सूचना समाचार पत्र हमें देता है। समाचार पत्रों से ही हम दुनिया की महत्वपूर्ण और दिलचस्प घटनाओं के बारे में जान सकते हैं।

1. समाचार पत्र किसके लक्षणों में एक है?
2. कोई राष्ट्र जितना ज्यादा शिक्षित होता है, उतनी ही ज्यादा वहाँ किसकी माँग होती है?
3. शिक्षित व्यक्ति क्या जानने के लिए उत्सुक रहता है?
4. समाचार पत्र का प्राथमिक कार्य क्या है?

Contd...2

इ) निम्नलिखित अवतरण का संक्षिप्त रूप लिखकर शीर्षक दीजिए: (1x4=4)

भारत सरकार आजकल ज्यादा से ज्यादा निर्यात की जानेवाली चीजों का उत्पादन व विक्रय बढ़ाने की कोशिश कर रही है। निर्यात-वस्तु-बीमा-कॉर्पोरेशन एक ऐसी संस्था है जिसके द्वारा विदेश भेजे जानेवाले माल की सुरक्षा का निश्चय और माल की क्षति संभावना के कारण का निवारण होता है। यह एक सरकारी संस्था है। इसका उद्देश्य तत्समान कार्य करनेवाली बीमा- कंपनियों के काम में दखल देना नहीं, बल्कि विशेष परिस्थिति में भेजे जानेवाले माल पर निर्यातक को आर्थिक सहायता बैंकों से दिलाना है। बीमा-कंपनियाँ साधारणतः जिस प्रकार की जोखिम से बचने के लिए माल का बीमा स्वीकृत करती है उससे बढ़कर जोखिम उठाकर इस कॉर्पोरेशन का कितना कारोबार होगा और इससे निर्यात में कितनी वृद्धि होगी यह कॉर्पोरेशन द्वारा चार्ज किए हुए प्रीमियम की रकम पर निर्भर होगा।

III अ) एक वाक्य में उतार लिखिए: (3x1=3)

1. अविनाश किसको बेढब चीज कहता है?
2. 'सीमा रेखा' एकांकी के रचनाकार कौन है?
3. 'समरथ को नहीं दोष गुसाई' एकांकी के रचनाकार कौन है?

आ) किसी एक का पात्र परिचय दीजिए। (1x4=4)

1. 'सीमा रेखा' एकांकी की सविता
2. जान से प्यारे एकांकी के अविनाश

इ) किसी एक की संदर्भ सहित व्याख्या कीजिए: (1x4=4)

1. "आपका दुःख वाकई बहुत बड़ा है। मैं आपकी पत्नी को नया जीवन देने आया हूँ।"
2. "कल तक मेरे इशारे पर दुम हिलानेवाले तेरी यह जुर्रत कि मुझे ही आँखें दिखाता है। क्या तू भूल गया मेरे चौकीदार बंदूकों से लैस हैं और मेरे एक ही इशारे पर तुझे रंग से बदरंग कर देंगे।"

ई) किसी एक प्रश्न का उत्तर लिखिए: (1x7=7)

1. 'सीमा रेखा' एकांकी का सारांश लिखकर विशेषताओं पर प्रकाश डालिए।
2. पठित एकांकी के आधार पर जान से प्यारे एकांकी का विश्लेषण कीजिए।

IV अ) एक वाक्य में उत्तर लिखिए: (3x1=3)

1. 'अंडे के छिलके' एकांकी के लेखक का नाम लिखिए।
2. राय साहब की बेटी का नाम क्या है?
3. वज्रकीट किसकी जाँघ को काटने लगा?

आ) किसी एक पात्र का परिचय दीजिए: (1x4=4)

1. अंडे के छिलके एकांकी की जमुना
2. आखेट एकांकी का ब्राह्मण

इ) किसी एक की संदर्भ सहित व्याख्या कीजिए: (1x4=4)

1. "पराया घर तो लगता ही है, भाभी! तुमने आते ही वह नक्शा बदला है इस कमरे का कि मेरा अंदर पैर रखने का हौसला ही नहीं पडता।"
2. "बधाई कर्ण, बधाई! आज सर्वसम्मति से तुम्हें कुरु सेना का सेनापति बनाया गया है। तुम्हें सारी सेना सौंपकर मैं निश्चिंत हो जाऊँगा।"

ई) किसी एक प्रश्न का उत्तर लिखिए: (1x7=7)

1. 'वापसी' एकांकी का सार लिखकर उसकी विशेषताओं पर प्रकाश डालिए।
2. 'आखेट' एकांकी में कर्ण एक दुरंत नायक है। इस कथन का स्पष्टिकरण कीजिए।

(2021 batch onwards)

G 337 LA2.3

Reg. No.

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ಸಂತ ಅಲೋಶಿಯಸ್ ಕಾಲೇಜು (ಸ್ವಾಯತ್ತ), ಮಂಗಳೂರು

ಬಿಕಾಂ - ಮೂರನೆಯ ಚತುರ್ಮಾಸ ಅಂತಿಮ ಪರೀಕ್ಷೆ

ಡಿಸೆಂಬರ್ - 2022

ಕನ್ನಡ ಭಾಷಾಪತ್ರಿಕೆ - 3

ಸಮಯ : 2½ ಘಂಟೆ

ಗರಿಷ್ಠ ಅಂಕ: 60

I ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ 7 X 3 = 21

1. ಅಂತರಂಗದ ಶುದ್ಧ 'ಬೇವು ಬೆಲ್ಲದೊಳಿಡಲೇನು ಫಲ' ಕೀರ್ತನೆಯಲ್ಲಿ ಹೇಗೆ ವ್ಯಕ್ತವಾಗಿದೆ?
2. ಒಲುಮೆಯ ಮಹತ್ವವನ್ನು ಕವಿ ಪು.ತಿ.ನ. ಅವರು 'ನನ್ನ ನಾಯಿ' ಕವನದಲ್ಲಿ ಹೇಗೆ ವ್ಯಕ್ತಪಡಿಸಿದ್ದಾರೆ?
3. 'ಆಸೆಗೆ ಮಿತಿ ಇದ್ದಾಗ ಜೀವನ ಸರಳ' ಎಂಬುವುದನ್ನು ಕುಣಿಯುವ ಕುರುಡು ಕಾಂಬಾಣ ಲೇಖನದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಉತ್ತರಿಸಿ
4. ಎಳೆಹರೆಯದವರ ಮೇಲೆ ಜಾಹೀರಾತು ಹೇಗೆ ಪ್ರಭಾವ ಬೀರುತ್ತದೆ? ಚರ್ಚಿಸಿ
5. ಜನಪದ ಮಹಾಭಾರತದಲ್ಲಿ ವ್ಯಕ್ತಗೊಂಡ ಅರಗಿನ ಮನೆಯ ಕುರಿತು ಬರೆಯಿರಿ
6. ಭೀಮ - ಹಿಡಿಂಬೆಯರ ಕಲ್ಯಾಣ ಮಹೋತ್ಸವದ ಕುರಿತು ಬರೆಯಿರಿ

II ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಸಂಕ್ಷಿಪ್ತ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ 3 X 3 = 09

7. ಮದನನ ಪಾತ್ರವನ್ನು ಪರಿಚಯಿಸಿ
8. ಸಂಚಯ ಹೊನ್ನಮ್ಮ ಹೆಣ್ಣಿನ ಗರಿಮೆಯನ್ನು ಹೇಗೆ ಸಾರಿದ್ದಾರೆ?
9. ಪದ್ಮನಾಭನ ಪಾತ್ರವನ್ನು ಪರಿಚಯಿಸಿ
10. ಅನ್ಯಭಾಷಾ ಪದಗಳು ಎಂದರೇನು?
11. ಕುಂಬಾರ ಗುಂಡಯ್ಯನ ಪಾತ್ರವನ್ನು ಪರಿಚಯಿಸಿ
12. ದುರ್ಯೋಧನ ಹಾಗೂ ಧೃತರಾಷ್ಟ್ರನ ಮಾತುಕತೆಯ ಕುರಿತು ಬರೆಯಿರಿ

III ಒಂದು ಪದ್ಯಭಾಗದ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಪದ್ಯದ ಮಹತ್ವವನ್ನು ವಿವೇಚಿಸಿ 4 X 1 = 04

13. ಬಳಿಕ ಮದನನ ಹೇಳಿಕೆಯೊಳಂದು ವಿದಿತ ಮಂ
ಗಳ ವಿವಾಹೋಚಿತ ಕ್ರಿಯೆಗಳಂ ವಿರಚಿಸಿದ
ರಿಳೆಯ ದಿವಿಜರ್ ಪುರಂದ್ರಿಯರೈದೆ ಮಜ್ಜನದ ಮಂಡನದ ಮಾಳ್ಕೆಗಳನು
ಆಳವಡಿಸಿದರ್ ಪಣೆಯೊಳೆಸೆವ ಬಾಸಿಗದ ಮದ
ವಳಿಗನಾಗಿದಂ ಕುಳಿಂದಜಂ ದೇವಪುರ
ನಿಳಯ ಲಕ್ಷ್ಮೀಕಾಂತನೊಲವಿಂದೆ ವಿಷಮಮೃತಮಹುದು ಪೊಸತೇನೆನಲೈ
14. ಮಾತಾಪಿತರನು ಬಳಲಿಸಿದಾತನು
ಯಾತ್ರೆಯ ಮಾಡಿದರೇನು ಫಲ
ಘಾತಕತನವನು ಬಿಡದೆ ನಿರಂತರ
ಗೀತೆಯನೋದಿದರೇನು ಫಲ

IV ಎರಡು ಪದ್ಯ ಸಾಲುಗಳ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಸಾಲಿನ ಮಹತ್ವವನ್ನು ವಿವೇಚಿಸಿ 2 X 2 = 04

15. ಇದು ವರ್ಣಪಲ್ಲಟದ ದೋಷ
16. ಅವ್ವ ಅವ್ವಾ ಬಂದೆ ಬಂದೇ ಎಂದು ಅಡವಿಯ ಹೊಕ್ಕಳು
17. ಚಿನ್ನವಾಗು ಬಾಳ ಬೆಂಕಿಯಲ್ಲಿ
18. ಒಡೆಯ, ಮರಿಯನು ಕದಿಯಲಿಲ್ಲವು

Contd...2

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3 X 2 = 06

- V ಅ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ
19. ಪುರಂದರ ದಾಸ
 20. ಕುರುಬ ಗೌಡ
 21. ವಿಷಯ
 22. ಸಿಂಗ

3 X 2 = 06

- ಅ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ
23. ಸುನೀತಾ ಕುಶಾಲನಗರ
 24. ಅನ್ಯಭಾಷಾ ಮಿಶ್ರಿತ ಕನ್ನಡ
 25. ಶಕುನಿ
 26. ಕೊಂತಮ್ಮ

1 X 10 = 10

VI ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿ

27. ಶಿಶುನಾಳ ಶರೀಫರ ಗುರು ಯಾರು?
28. ಲಕ್ಷ್ಮೀಶನ ಬಿರುದು ಯಾವುದು?
29. ಪು.ತಿ.ನ ಅವರ ಪೂರ್ಣ ಹೆಸರೇನು?
30. 'ಎಷ್ಟೊಂದು ನಾವೆಗಳು' ಇದು ಯಾರ ಕವನಸಂಕಲನ?
31. 'ಕೌಚ್ ಫೋಟೋಟೋ' - ಎಂದರೇನು?
32. ಡಾ.ನಾ. ದಾಮೋದರ ಶೆಟ್ಟಿಯವರ ಊರು ಯಾವುದು ?
33. ಎರಡಕ್ಕಿಂತ ಹೆಚ್ಚು ಇಂಗ್ಲಿಷ್ ಪದ ಬಳಕೆಯ ಜಾಹೀರಾತಿಗೆ ಒಂದು ಉದಾಹರಣೆ ಕೊಡಿ
34. ಪಾಂಡವರ ತಾಯಿ ಯಾರು?
35. ಕೌರವನ ಮಾವನ ಹೆಸರೇನು?
36. ಅರಗಿನ ಮನೆಯನ್ನು ಕಟ್ಟಿದ ಬಡಗಿ ಯಾರು?

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St Aloysius College (Autonomous)
Mangaluru

B.Com. Semester III – Degree Examination
December - 2022

SANSKRIT

Time: 2½ hrs.

Max Marks: 60

- 1 श्लोकद्वयम् अनुवादं कृत्वा विवृणुत । 2 X 5 = 10
- 1.1 अस्ति प्रशस्ता जनलोचनानामानन्दसन्दायिषु कोसलेषु ।
आज्ञासमुत्सारितदानवानां राज्ञामयोध्येति पुरी रघूणाम् ॥
- 1.2 न वै राज्यं न राजासीन्न च दण्डो न दाण्डिकः ।
धर्मैवैव प्रजास्सर्वाः रक्षन्ति स्म परस्परम् ॥
- 1.3 कालो वा कारणं राज्ञो राजा वा कालकारणम् ।
इति ते सशंयो मा भूद् राजा कालस्य कारणम् ॥
- 1.4 भूयिष्ठकूटमानैश्च पण्यं विक्रीणते जनाः ।
वणिजश्च नरव्याघ्र बहुमाया भवन्त्युत ॥
- 2 चतुर्णां सन्दर्भसहितविवरणं लिखत । 3 X 4 = 12
- 2.1 स्वामिन्, नायं सन्तापकालः ।
- 2.2 बलमूलो भवेत्कोशः कोशमूलः बलं स्मृतम् ।
- 2.3 नरश्चेत् कृषिगोरक्षवाणिज्यं चाप्यनुष्ठितः ।
- 2.4 लङ्केति नाम रजनीचरराजधानी ।
- 2.5 अहमेव तं हनिष्यामि ।
- 3 त्रीन् प्रबन्धरूपेण उत्तरयत । 3 X 5 = 15
- 3.1 अनादिकलीनं वाणिज्यशास्त्रम् अधिकृत्य लिखत ।
- 3.2 कौटुम्बिकसमस्यानिर्वहणं महाभारते कथं चित्रितम् ?
- 3.3 रामस्य अवतारनिर्धारं यथा पाठोक्तं लिखत ।
- 3.4 कृषिपराशरः – पाठे निरूपितां कृषिपद्धतिं विषदयत ।
- 3.5 प्राचीनराज्यशास्त्रः – पाठोक्तं करनीतिं विवृणुत ।
- 4 एकं संस्कृतेन टिप्पणीं लिखत । 1 X 6 = 06
- 4.1 महाभारतम् ।
- 4.2 रामायणम् ।
- 4.3 संस्कृते वाणिज्यम् ।
- 5 द्वयोः टिप्पणीं लिखत । 2 X 4 = 08
- 5.1 प्राचीनं राज्यशास्त्रम् ।
- 5.2 चम्पूकाव्यम् ।
- 5.3 महाभारते निर्वहणापद्धतिः ।
- 6 न्यायत्रयं विषदयत । 3 X 3 = 09
- 6.1 अरण्यरोदनन्यायः ।
- 6.2 सिक्तातैलन्यायः ।
- 6.3 भिक्षुपादप्रसारणन्यायः ।
- 6.4 सिंहावलोकनन्यायः ।
- 6.5 नष्टाश्वदग्धरथन्यायः ।

(2021 Batch onwards)

G 739.LA 8.3

Reg. No:

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St Aloysius College (Autonomous)
Mangaluru

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

December - 2022

KONKANI

Max. Marks: 60

Time: 2 ½ Hours

ಯುನಿಟ್ 1 - ಕವನಾಂ

(5×1=5)

I ಖಿಂಚಾಯ್ ಎಕಾ ಕವನಾಚೊ ಸಾರಾಂಶ್ ಬರಯಾ.

ಅ) ಸುಟೊನ್ ನೀದ್, ಗಾಯ್ತಾ ಗೀತ್
ಮಾಂಯ್ ಭಾಷೆಕ್ ಮಾಗ್ತಾ ನೀತ್
ಸಂಖ್ಯಾರ್ ಉಣ್ಯಾನ್ ಉಣೊ
ಹೆರ್ ಲೋಕ್ ರಾವುನ್ ಶಾಣೊ
ತೆ ಮೆಳಿಂತ್ ಕಿತ್ಯಾಕ್ ಉಣೊ
ಉರ್ಲಾ ನಿದೊನ್ ಕೊಂಕೊ!

ಆ) ಹಿಂ ನಾತಿಂ ಹಿಂ ಬಂದ್ತಾಂ
ಸಗ್ಗಿಂ ವೆಳಾ ಕಾಳಾಚಿಂ
ಗರ್ಜ್ ಜಾಲ್ಚಿಕ್ ವಯ್
ಮೊರ್ತಚ್
ಮಾಗಿರ್ ಭಿಯಾಂಕ್
ಮಾತಿ ಕೋಣ್ ಗಿ.

ಇ) ಗಾಂವ್ ಗೊ ಚೆಡ್ಪಾ
ಮ್ಹಜೊ ಗಾಂವ್ ಗೊ
ಬಾರಾ ಗಾಂವ್ ಭರ್
ತಾಚೆಂ ನಾಂವ್ ಗೊ
ವ್ಹಡ್ಪಿಕಾಯ್ ಕಾಂಯ್
ಸಾಂಗ್ಲಿ ನ್ಹಯ್
ಪಳೆಲ್ಯಾ ಖರಿತ್ ತುಕಾ
ಕಳ್ಳಿ ನ್ಹಯ್
ಗಾಂವಾಕ್ ಯೆಗೊ
ಮಾಗಿರ್ ಸಾಂಗ್ ಗೊ
ದುದಾ ಮೊಂವಾಚೊ
ಮ್ಹಜೊ ಗಾಂವ್ ಗೊ

(1×5=5)

II ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ.

ಅ) ಪಿ. ಎಲ್. ಬಿ. ಕೊಣಾಚೆಂ ಕಾವ್ಯನಾಮ್ ಜಾವ್ನಾಸಾ?

ಆ) ಲಗನ್ ಕವಿತೆಚೊ ಕವಿ ಕೋಣ್?

ಇ) ಕೋಣ್ ಬುದ್ಧಂತ್ ಜಾಲಾ?

ಉ) ಖಡಾಪ್ ಹಾಚೆಂ ಪೂರ್ಣ್ ನಾಂವ್ ಕಿತೆಂ?

ಊ) R. S. ಭಾಸ್ಕರಾಚಿ ಖಂಚಿಯ್ ಏಕ್ ಕವಿತಾ ಉಲ್ಲೇಖ್ ಕರಾ.

(5×1=5)

III ಖಿಂಚಾಯ್ ಎಕಾ ಸವಲಾಕ್ ಜಾಪ್ ಬರಯಾ.

ಅ) ಬುದ್ಧಂತ್ ಜಾಲ್ಲ್ಯಾ ಮಾಜ್ರಾಂ ವಿಶಿಂ ಬರಯಾ.

ಆ) ಲಗನ್ ಕವನಾಚೊ ಸಾರಾಂಶ್ ಬರಯಾ.

Contd...2

ಯುನಿಟ್ 2 - ಗದ್ಯ ಭಾಗ

I ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ:

(1×5=5)

- ಅ) ಕೋಣ್ ದೆವಾಲಾಗಿಂ ಸವಾಲಾಂ ಕರ್ತಾ?
- ಆ) ಪ್ರಸಾದ ಫುಲ್ ಕಿತೆಂ ಜಾವ್ನಾಸಾ?
- ಇ) ಗಂಗಾ ಆಶೀಚ್ ವ್ಹಾಂವ್ತಾ ಕಾಣಿಯೆಚೊ ಬರಯ್ನಾರ್ ಕೋಣ್?
- ಈ) ಅರುಣ್ ಸಂಸಾರಾ ಥಾವ್ನ್ ಕಿತೆಂ ಲಿಪಯ್ತಾ?
- ಉ) ಹಿಪ್ಪಿ ಚಲಿ ಪರ್ಗಟ್ ಜಾಲೆಂ ವರ್ಸಾ ಖಂಚೆಂ?

II ಖಂಚಾಯ್ ಎಕಾ ಪಾತ್ರಾಚಿ ಪರಿಚಯ್ ದಿಯಾ

(5×1=5)

- ಅ) ಬಾ
- ಆ) ಚಂಪಾವತಿ

III ಖಂಚಾಯ್ ಎಕಾ ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

(5×1=5)

- ಅ) ವಾಸಂತಿ ಆನಿ ಅರುಣಾಚ್ಯಾ ಸಂಬಂಧಾ ವಿಶಿಂ ಕಳಯಾ.
- ಆ) ಸಿಂಡ್ರೆಲ್ಲಾ ಥಂಯ್ ಜಾಲಿ ಬದ್ಲಾವಣ್ ವಿವರ್ಸಿಯಾ.

ಯುನಿಟ್ 3 - ನಾಟಕ್

I ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ.

(1×5=5)

- ಅ) ಚಾ. ಫ್ರಾ. ಚೆಂ ಜನನ್ ಕೆನ್ನಾಂ ಜಾಲೆಂ?
- ಆ) ಕೇಂದ್ರ ಸಾಹಿತ್ಯ ಅಕಾಡೆಮಿ ಪುರಸ್ಕೃತ್ ಕವಿ ಕೋಣ್?
- ಇ) ಸೊಂಶಾಚೆ ಕಾನ್ ಕಿತೆಂ ಜಾವ್ನಾಸಾ?
- ಈ) ಬಂಗಾರ್ ಮುನಿಸ್ ಕೋಣ್?
- ಉ) ಚಾ. ಫ್ರಾ. ಚೆಂ ಸಗ್ಳೆಂ ನಾಂವ್ ಕಿತೆಂ?

II ಖಂಚೆಯ್ ಎಕ್ ಕೊಣೆಂ, ಕೊಣಾಕ್ ಆನಿ ಖಂಚೆಯ್ ಸಂದರ್ಭಾರ್ ಸಾಂಗ್ಲಿಂ ಉತ್ರಾಂ ಕಳಯಾ.

(1×5=5)

- ಅ) ಬರೆಂ ಈಟ್ ಬರೆಂ ಫಳ್
- ಆ) ಹಾತ್ ಧರ್ ಲೊ ಪತಿ ಯಾ ಅಂಬಾಡ್ಯಾಚಿ ಕುತಿ.

III. ಖಂಚಾಯ್ ಎಕಾ ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

(1×5=5)

- ಅ) ಇನ್ನಾ ಆನಿ ಮೊನ್ನಾ ಚೊ ಸಂಬಂಧ್ ನಾಟಕಾಂತ್ ಕಳಯಾ.
- ಆ) ಬಂಗಾರ್ ಮುನಿಸ್ ಪ್ರಸ್ತುತ್ ಕಾಳಾಕ್, ಸಮಕಾಲೀನ್ ಮ್ಹಣ್ ಭಗ್ತಾಂ ಕಳಯಾ.

IV ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ.

(5×1=5)

- ಅ) ಜಾಹೀರಾತ್ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?
- ಆ) ಪತ್ರಾಚೆಂ ಮುಖ್ಯ ಲಕ್ಷಣ್ ಕಿತೆಂ?
- ಇ) ಪರಿಪತ್ರ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?
- ಈ) ವೈವಾಟಾಚ್ಯಾ ಖಂಚಾಯ್ ಎಕಾ ಪತ್ರಾಕ್ ಉದಾಹರಣ್ ದಿ.
- ಅ) ಖಾಸ್ಗಿ ಪತ್ರ ಬರಯ್ತಾನಾ, ದಿನಾಂಕ್ ಹಸ್ತಾಕ್ಷೆರ್ ಗರ್ಜೆಂ ಗಿ?

V ಖಂಚಾಯ್ ದೋನ್ ಸವಲಾಂಕ್ ಜಾಪಿ ಬರಯಾ.

(5×2=10)

- ಅ) "ಸಾಂ. ಲುವಿಸ್ ಕೊಂಕ್ವಿ ಪುಸ್ತಕ್ ಭಂಡಾರ್ "ಪುಸ್ತಕಾಲಯಾಚೆಂ ಉಗ್ರಾವಣ್ ಕಾರ್ಯಾಚೆಂ ಆಮಂತ್ರಣ್ ಪತ್ರ ತಯಾರ್ ಕರಾ.
- ಆ) "ಬಂಗಾರ್ ಮುನಿಸ್ " ನಾಟಕಾಚೊ ಪ್ರತಿಯೊ ಜಾಯ್ ಮ್ಹಣ್ ವಿಚಾರ್ನ್ ಕೊಂಕ್ವಿ ಸಂಸ್ಕಾಚ್ಯಾ ನಿರ್ದೇಶಕಾಕ್ ಪತ್ರ ಬರಯಾ.
- ಇ) ಸೂಕ್ತ್ ಕಾರಣ್ ದೀವ್ನ್ ದೋನ್ ದಿಸಾಂಚಿ ರಜಾ ವಿಚಾರ್ನ್ ತುಮ್ಮಾ ಸಂಸ್ಕಾಚ್ಯಾ ಪ್ರಾಂಶುಪಾಲಾಕ್ ಪತ್ರ ಬರಯಾ

G 740 LA7.3

(2021 batch onwards)

Reg. No.

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**St Aloysius College (Autonomous)
Mangaluru**

**B.A./B.Sc./B.Com./B.B.A./B.C.A. Semester III- Degree Examination
December - 2022**

**ADDITIONAL ENGLISH
World Literature - I**

Time: 2½ hrs.

Max Marks: 60

UNIT - I (PROSE)

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

1. According to Swami Vivekananda, the national ideals of India are service and _____.
2. The essay, 'The Spirit of Freedom', has been taken from the collection entitled _____.
3. Who believed that economic reform must have more priority than other reforms?
4. The Jat-Pat-Todak Mandal was an organization of _____.
5. What does 'in toto' mean? (in parts, as a whole, incomplete)

B. Answer any FOUR of the following in about 180-200 words each: (4x5=20)

1. Critically analyze the essay 'The Spirit of Freedom' by Rabindranath Tagore.
2. What according to Vivekananda, does India lack in? Justify your point of view with reference to the essay, 'India Our Motherland'.
3. Explain how the untouchables were ill-treated by the high caste Hindus with reference to the lesson, 'The Annihilation of Caste'.
4. Caste is not just a division of labour; it is a division of labourers. Elucidate.
5. "My faith is younger generation, the modern generation". Elucidate with reference to the essay, 'India: Our Mother Land.'
6. Why is the internal reform of the caste system virtually impossible? Justify with reference to the lesson, 'Annihilation of Caste'.

UNIT - II (POETRY)

II. Answer any THREE of the following in about 180 words each: (3x5=15)

1. What are the different literary devices used in the poem, 'Success is Counted Sweetest'?
2. How does Rudyard Kipling present the themes of hopes and fears in the poem, 'If'?
3. What does the poet advise people to do when they are in a difficult or conflicting situation? Elaborate in the light of what you have understood, reading the poem, "Stay Calm".
4. Make an assessment of how humans generally respond to insults, disappointments and conflicts in life? What alternative response does the poet present to us in the poem, 'Stay Calm'?

UNIT - III (NOVEL)

III Answer any ONE of the following in about 250 words: (1X10=10)

1. Discuss the theme of partition in, 'Train to Pakistan'.
2. Analyze the role of women in, 'Train to Pakistan'.
3. Compare and contrast the character of Jugga and Iqbal with reference to the novel, 'Train to Pakistan'.

UNIT - IV (GRAMMAR AND WRITING SKILLS)

IV A. Give one-word substitutes choosing the right word given in the brackets:

(5x1=5)

1. A sad song
a) Ditty b) knell c) dirge d) lay
2. A pioneer of a reform movement
a) apostle b) apothecary c) apotheosis d) renegade
3. Extreme old age when a man behaves like a fool
a) Imbecility b) youth c) Dotage d) superannuation
4. A style in which a writer makes a display of his knowledge
a) pedantic b) verbose c) pompous d) ornate
5. A person who knows many foreign Languages
a) Linguist b) grammarian c) Polyglot d) Bilingual

B. Write a dialogue in about 150 words in five turns: (1x5=5)

Write a dialogue that takes place between you and the counsellor of your block, seeking help to apply for the scholarship.

(2021 Batch onwards)

G 750 LA6.3

Reg. No. :

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St. Aloysius College (Autonomous)
Mangaluru

B.A./B.Sc. /B.Com./B.B.A./B.C.A. - Semester III – Degree Examination
December - 2022

FRENCH

Time: 2½ hrs.

Max Marks: 60

I. Mettez les verbes au voix passive

1x5=5

1. L'ambulance conduit le blessé à l'hôpital
2. On a volé des diamants chez le bijoutier
3. Mes amis regardent les oiseaux
4. Les enfants suivront le guide.
5. Molière a écrit L'Avare.

II. Mettez les verbes au conditionnel.

1x5=5

1. Si les hommes pouvaient, ils (faire)
2. Nous(acheter) une maison.
3. S'ils(vouloir) du pain, ils me le diraient.
4. J'achèterais une grande maison, si je(gagner)le lotto.
5. J'.....(aller) au marché, si tu fais la vaisselle.

III. Rapporte des paroles

1x5=5

1. C'est super! La fille dit.....
2. Que pensez-vous ? Dites moi.....
3. Avez vous une crevette ? il demande.....
4. Comment voyages- tu ? Elle veut savoir.....
5. Ne sois pas en retard ! La mère demande.....

IV. Répondez aux questions

4x5=20

1. Que feriez - vous si vous gagniez une grosse somme d'argent?
2. Expliquez l'art de la renaissance.
3. Écrivez une note sur le prix de Césars.
4. Donnez la signification de le langage des couleurs.

V. Dialogue

5x1=5

Vous devez faire une activité originale mais deux entre vous ne sont pas d'accord.

Ou

Jouez la scene en utilisons les vocabulaire " incomprehension et malentendu".
Choisissez un context librement.

VI. Lettre

10x1=10

Vous écrivez à un ami français qui a un grand appartement. Vous lui demandez s'il peut loger pendant 15 jours un(e) amie (e) de votre pays qui vien faire un stage en France. Vous lui décrivez cet ami. Vous rassurez votre ami français et vous lui donnez quelques conseil pour que tout se passe bien.

Contd...2

VII. COMPREHENSION

2x5=10

La philosophie de l'éducation est une étiquette appliquée à l'étude du but, du processus, de la nature et des idéaux de l'éducation. Il peut être considéré comme une branche à la fois de la philosophie et de l'éducation. L'éducation peut être définie comme l'enseignement et l'apprentissage de compétences spécifiques, et la transmission de connaissances, de jugement et de sagesse, et est quelque chose de plus large que l'institution sociétale de l'éducation dont nous parlons souvent.

De nombreux pédagogues le considèrent comme un domaine faible et flou, trop éloigné des applications pratiques du monde réel pour être utile. Mais les philosophes remontant à Platon et aux Grecs de l'Antiquité ont beaucoup réfléchi et mis l'accent sur ce domaine, et il ne fait aucun doute que leur travail a contribué à façonner la pratique de l'éducation au cours des millénaires.

Platon est le premier penseur pédagogique important, et l'éducation est un élément essentiel de "La République" (son ouvrage le plus important sur la philosophie et la théorie politique, écrit vers 360 av.) Il y prône des méthodes assez extrêmes : soustraire les enfants à la garde de leur mère et les élever comme pupilles de l'État, et différencier les enfants adaptés aux différentes castes, les plus élevées recevant le plus d'éducation, afin qu'ils puissent agir en tant que gardiens de la ville et prendre soin des moins capables. Il croyait que l'éducation devrait être holistique, y compris les faits, les compétences, la discipline physique, la musique et l'art. Platon croyait que le talent et l'intelligence ne sont pas distribués génétiquement et se retrouvent donc chez les enfants nés de toutes les classes, bien que son système proposé d'éducation publique sélective pour une minorité instruite de la population ne suive pas vraiment un modèle démocratique.

Aristote considérait la nature humaine, l'habitude et la raison comme des forces d'égale importance à cultiver dans l'éducation, dont le but ultime devrait être de produire de bons et vertueux citoyens. Il a proposé que les enseignants dirigent systématiquement leurs élèves et que la répétition soit utilisée comme un outil clé pour développer de bonnes habitudes, contrairement à l'accent mis par Socrate sur le questionnement de ses auditeurs pour faire ressortir leurs propres idées. Il a souligné l'équilibre entre les aspects théoriques et pratiques des matières enseignées, parmi lesquelles il mentionne explicitement la lecture, l'écriture, les mathématiques, la musique, l'éducation physique, la littérature, l'histoire et un large éventail de sciences, ainsi que le jeu, qu'il a également considéré important.

Au cours de la période médiévale, l'idée de pérennialisme a été formulée pour la première fois par saint Thomas d'Aquin dans son ouvrage "De Magistro". Le pérennialisme soutient qu'il faut enseigner les choses considérées comme étant d'une importance éternelle pour tout le monde, à savoir les principes et le raisonnement, pas seulement les faits (qui sont susceptibles de changer avec le temps), et qu'il faut d'abord enseigner les gens, pas les machines ou les techniques. . Il était à l'origine de nature religieuse, et ce n'est que beaucoup plus tard qu'une théorie de la pérennité laïque s'est développée.

Contd...3

1. Quelle est la différence entre les approches de Socrate et d'Aristote ?
 - a) Aristote a souligné l'importance de prêter attention à la nature humaine; Socrate insiste sur la science
 - b) Aristote a ressenti le besoin d'apprendre par cœur ; Socrate a mis l'accent sur l'apprentissage dialogique
 - c) Il n'y avait pas de différence
 - d) Aristote ressentait le besoin de répétition pour développer de bonnes habitudes chez les élèves ; Socrate a estimé que les étudiants doivent être constamment interrogés
2. Pourquoi les pédagogues considèrent-ils la philosophie comme un domaine « faible et flou » ?
 - a) Ce n'est pas pertinent pour l'éducation
 - b) Ses concepts théoriques sont faciles à comprendre
 - c) Ce n'est pas applicable dans la pratique
 - d) Aucune de ces réponses
3. Que comprenez-vous par le terme « pérenalisme », dans le contexte du passage de compréhension donné ?
 - a) Il se réfère à quelque chose qui est d'une importance incessante
 - b) Il fait référence à quelque chose qui est tout à fait inutile
 - c) Il fait référence à quelque chose d'abstrait et de théorique
 - d) Il se réfère à quelque chose qui existait dans le passé et n'existe plus maintenant
4. Les croyances de Platon sur l'éducation étaient-elles démocratiques ?
 - a) Il croyait que seuls les riches ont le droit d'acquérir une éducation
 - b) Oui
 - c) Il croyait que seuls quelques privilégiés sont destinés à fréquenter les écoles
 - d) Il croyait que tous les élèves n'étaient pas doués
5. Pourquoi Thomas d'Aquin a-t-il proposé un modèle d'éducation qui n'insiste pas beaucoup sur les faits ?
 - a) Les faits ne sont pas importants
 - b) Les faits ne mènent pas à une éducation holistique
 - c) Les faits changent avec les temps qui changent
 - d) Les faits sont figés dans le temps

G 751 LA5.3

(2021 batch onwards)

Reg. No.

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**St Aloysius College (Autonomous)
Mangaluru**

B.A./B.Sc./B.Com./B.B.A./B.C.A Semester III – Degree Examination

December - 2022

MALAYALAM

Time: 2½ hrs.

Max Marks:60

I. രണ്ടെണ്ണം വ്യാഖ്യാനിക്കുക (2x3 =6)

1. കാത്ത കല്പന വന്നു “പിടിയാനയെക്കൊണ്ടു കാട്ടിൽ വിട്ടേക്കൂ,ജീവിച്ചീടുകിൽ ജീവിക്കട്ടെ”..
2. ഗാനം പോൾ ഗുണകാവ്യം പോൽ, മമ മാനസമോർത്തു, സഖീ നിന്നെ..
3. “ആരു നീയനുജത്തി? നിർന്നിമേഷമായെന്തെൻ തേരുപോകവേ നേരെനോക്കി നിൽക്കുന്നു ദൂരെ?

II. രണ്ടെണ്ണത്തിനു കുറിപ്പു തയ്യാറാക്കുക (2x3=6)

4. ഫിൻലൻഡിൻറെ പുതിയ ചരിത്രം.
5. ഫിൻലൻഡിലെ തടാകങ്ങൾ
6. ഹെൽസികിയിലെ സൈനറ്റ് അങ്കണം

III. ഒരെണ്ണത്തിന് ഒരു പുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക (1x7=7)

7. മനസിനി എന്ന കവിതയിൽ കവി ഭാര്യയെ വർണ്ണിച്ചിരിക്കുന്നതെപ്രകാരമാണ്?
8. അപകടത്തിൽ പെട്ട പിടിയാനയെ വനപാലകൻ രക്ഷപ്പെടുത്തിയതെങ്ങിനെ?

IV. ഒരെണ്ണത്തിന് ഒരുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക (1x7=7)

9. ഫിൻലൻഡിൻറെ പാർലുമെൻറ് മന്ദിരത്തെക്കുറിച്ച് വിവരിക്കുക
10. ഹെൽസികിയിലെ പ്രധാന തെരുവുകളെക്കുറിച്ച് വിവരിക്കുക

V. ഒരെണ്ണത്തിന് രണ്ട് പുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക (1x10=10)

11. തിര്യക്കുകളുടെ നിഷ്കളങ്കമായ സ്നേഹം വ്യക്തമാക്കുന്ന ഒരു കവിതയാണ് വളർത്തുമകൾ-സമർഥിക്കുക
12. സൂര്യനും സൂര്യകാന്തിപ്പൂവും തമ്മിലുള്ള ആത്മബന്ധം കവിതയിൽ കവി അവതരിപ്പിച്ചിരിക്കുന്നതെങ്ങിനെ ?

VI. ഒരെണ്ണത്തിന് രണ്ട് പുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക (1x10=10)

13. ഫിൻലൻഡിലെ ജനങ്ങളെക്കുറിച്ചും അവരുടെ ഭാഷയെക്കുറിച്ചും ചുരുക്കി വിവരിക്കുക
14. ഫിൻലൻഡിൻറെ മുഖ്യ സബത്ത് വനങ്ങളാണെന്ന് പറയുന്നതെന്തുകൊണ്ട്?

VII. ഒരെണ്ണത്തിന് മൂന്നുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക (1x10=10)

15. ഉത്തരം കിട്ടാത്ത ഒരു പ്രഹേളികയാണ് മനുഷ്യമനസ്സ്-വാനപ്രസ്ഥത്തിലെ മാസ്റ്റർ ,പിനോദിനി ഇവരുടെ മാനസികാവസ്ഥയെ വിലയിരുത്തിക്കൊണ്ട് സമർഥിക്കുക
16. വാനപ്രസ്ഥം -ഒരാസാദനം തയ്യാറാക്കുക

VIII. നിവേദനം തയ്യാറാക്കുക (4)

17. നാട്ടിലെ പേപ്പട്ടി ശബ്ദത്തിനെതിരെ നടപടിയെടുക്കണമെന്ന് ആവിശ്യപ്പെട്ടുകൊണ്ട് ബന്ധപ്പെട്ട അധികാരികൾക്ക് ഒരു നിവേദനം തയ്യാറാക്കുക

G 701.3

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com / B.B.A. - Semester III - Degree Examination
December - 2022**

FOUNDATION COURSE IN HUMAN RIGHTS AND VALUE EDUCATION

Time: 2 Hours

Max. Marks: 50

PART - A

Human Rights

I. Answer the following in one sentence each.

(5x1=5)

1. Which day is observed as Human Rights Day?
2. Who founded Amnesty International?
3. Expand CEDAW.
4. What is the term of the office of the members of NHRC?
5. Who is the present chairman of National Minority Commission?

II. Answer any ONE of the following in 8-10 sentences each.

(1x5=5)

6. What is meant by Indigenous people? Explain the problems faced by them.
7. In 2017 in the Alwar District of Rajasthan State, Pehlu Khan, a 55-year-old man was killed and 14 others were brutally beaten after being accused of bringing cows for slaughter. But the men had bought the animals to cattle fair and were taking them home. Cows are considered sacred in India and slaughtering cows or eating beef is illegal or restricted across the country.
 - a) Do you support the mob attack which takes place often in India? Justify it.
 - b) State the right that is violated by Mob attack.
 - c) Name all the Religious Minorities of India.

III. Answer any ONE of the following in 15-20 sentences each.

(1x10=10)

8. Examine the organization, powers and functions of Amnesty International.
9. What are human rights? Explain the significance of human rights.

IV. Answer any ONE of the following in 30-35 sentences each.

(1x15=15)

10. Explain the classification of human rights.
11. State the remedies available to the victims of human rights violation in India.

PART - B

VALUE EDUCATION

V. Answer any ONE of the following in not less than a page.

(1x5=5)

12. Write a short note on In Vitro Fertilization (IVF).
13. What is functional family? Explain their characteristics.

VI. Answer any ONE of the following in not less than two pages.

(1x10=10)

14. Explain the desirable qualities required for a successful marriage.
15. Discuss the various temporary family planning methods.
