

G 310 DC 1.4

Reg. No. :

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.Com. Semester IV- Degree Examination  
May /June - 2023**

**ADVANCED CORPORATE ACCOUNTING**

Time: 2 ½ Hrs

Max Marks: 60

**SECTION - A**

Answer any **FIVE** of the following.

(5x2=10)

1. What is meant by Internal reconstruction?
2. Write the journal entry for Purchase Consideration due in the books of Transferor Company.
3. What are preferential creditors? Give an example.
4. Define holding company.
5. How does value added differ from EVA?
6. What is Brand Accounting?
7. Explain the treatment of Inter-company debts in the Consolidated Balance Sheet

**SECTION - B**

Answer any **FOUR** of the following.

(4x5=20)

8. Distinguish between amalgamation in the nature of purchase and in the nature of merger.
9. Weak Ltd. went into voluntary liquidation. Following was its position.  
Preferential creditors ₹6,000, unsecured creditors ₹1,40,000, liquidation expenses ₹5,000, liquidator's remuneration ₹7,500, debentures having floating charges on assets ₹2,00,000, Assets realized ₹3,00,000. Prepare the liquidator's final statement of account.
10. Following is the Balance Sheet of A Company Ltd. As on 31-3-2022.

Liabilities	₹	Assets	₹
Share Capital	2,00,000	Fixed Assets	3,00,000
Reserve Fund	75,000	Current Assets	1,00,000
Profit & Loss A/c	25,000	Preliminary Expenses	50,000
Debentures	50,000		
Current Liabilities	1,00,000		
	<b>4,50,000</b>		<b>4,50,000</b>

B Co. Ltd. takes over the business of A Co. Ltd. The purchase price has to be paid in cash to the extent of ₹50,000 and the balance in fully paid equity shares of ₹10 each.

Calculate the amount of purchase consideration and show the mode of payment.

**Contd...2**

11. H Ltd. Acquired  $\frac{3}{4}$ <sup>th</sup> of the share capital of S Ltd. On 31<sup>st</sup> March 2022, when the Balance Sheet of the two company's were as under.

Liabilities	H Ltd. ₹	S Ltd. ₹	Assets	H Ltd. ₹	S Ltd. ₹
Share Capital (in 10 shares)	20,000	10,000	Fixed Assets	20,000	10,000
General Reserve	5,000	3,000	Current Assets	13,000	12,000
Profit and Loss A/c	3,000	2,000	Shares in S Ltd.	10,000	-
10% debentures	10,000	5,000			
Sundry Creditors	5,000	2,000			
	<b>43,000</b>	<b>22,000</b>		<b>43,000</b>	<b>22,000</b>

Calculate Minority Interest.

12. Shiva Ltd was formed with an authorized capital of ₹25,00,000 divided into equity shares of ₹10 each, to acquire the business of Shankar Ltd. whose balance sheet on the date of acquisition was as follows:

Liabilities	₹	Assets	₹
Share Capital: 10,000 shares of ₹10 each	10,00,000	Freehold Premises	14,00,000
General Reserve	7,00,000	Stock	2,00,000
Sundry Creditors	3,00,000	Sundry debtors	2,50,000
		Cash at Bank	1,50,000
	20,00,000		20,00,000

The purchase price was agreed upon at ₹23,00,000 to be paid in equity shares of ₹10 each. You are required to journalise the above transactions in the books of Shiva Ltd.

13. What are the benefits of IFRS?

### SECTION – C

Answer any **TWO** of the following.

(2x15=30)

14. The Balance Sheet as on 31<sup>st</sup> March 2022 of the Delta Company Ltd. was as follows:

Liabilities	₹	Assets	₹
Share Capital: 10,000 shares of ₹10 each	1,00,000	Land and Buildings	65,000
8% Debentures	40,000	Machinery	22,000
Creditors	6,000	Furniture	3,000
		Stock	25,000
		Debtors	15,000
		Cash	4,000
		Profit and Loss A/c	12,000
	<b>1,46,000</b>		<b>1,46,000</b>

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## G 310 DC 1.4

Page No. 3

It was decided to reconstruct the company and for this purpose a new company called Omega Ltd. was formed with nominal capital of ₹1,00,000 divided into 500 Preference Shares of ₹100 each and ₹5,000 Equity shares of ₹10 each to take over the assets and liabilities of the Delta Co Ltd. on the following terms:

1. The debenture holders of Delta Co Ltd. are to accept 400 Preference Shares.
2. The shareholders of Delta Ltd, are to receive one Equity share in Omega Ltd., for every two shares held by them.
3. The cost of liquidation ₹600 is paid by the new company.

The balance of Preference shares have been issued and taken up by the public.

Prepare Realisation A/c , Omega Ltd's A/c , Equity shares A/c, and Equity shareholders A/c in the books of Delta Co Ltd. Prepare the Balance Sheet of Omega Ltd.

15. Following is the balance Sheet of Hira Ltd. and Sona Ltd. as on 31<sup>st</sup> December 2022.

Liabilities	Hira ₹	Sona ₹	Assets	Hira ₹	Sona ₹
Share Capital (Share of ₹100 each)	5,00,000	2,00,000	Goodwill	40,000	30,000
General Reserve	1,00,000	60,000	Fixed Assets	3,60,000	2,20,000
Profit and Loss A/c	1,16,000	1,22,000	Stock	1,00,000	90,000
Bills payable	-	40,000	Debtors	20,000	75,000
Creditors	80,000	50,000	Shares in Sona Ltd.	2,40,000	-
			Cash at Bank	36,000	57,000
	<b>7,96,000</b>	<b>4,72,000</b>		<b>7,96,000</b>	<b>4,72,000</b>

1. The profit and loss account of Sona Ltd. showed an opening credit balance of ₹ 50,000 on 1-1-2022.
  2. Hira Ltd. acquired 1,500 shares of Sona Ltd. on 1-7-2022.
  3. The bills payable of Sona Ltd. were all issued in favour of Hira Ltd. which got it discounted.
  4. Creditors of Sona Ltd. include ₹20,000 for goods supplied by Hira Ltd.
  5. Stock of Sona Ltd. included goods ₹8,000 supplied by Hira Ltd. at a profit of 25% on sales.
- Prepare the Consolidated Balance Sheet as at 31-12-2022.

Contd...4

16. Following is the balance Sheet of Bharathi Co. Ltd. on 31<sup>st</sup> March, 2022

Liabilities	₹	Assets	₹
Share Capital:		Patents at cost	8,50,000
Authorised: 10,000 Preference Shares of ₹ 100 each	<u>10,00,000</u>	Leasehold premises	1,30,800
10,000 Equity Shares of ₹100 each	<u>10,00,000</u>		
Issued and Subscribed: 7,500 preference shares of ₹ 100 each	7,50,000	Plant and Machinery	42,200
5,000 equity shares of ₹100 each	5,00,000		
Creditors	30,000	Stock on hand	55,000
Bank Overdraft	20,000	Discount on issue of shares	18,000
		Sundry Debtors	76,500
		Preliminary Expenses	12,000
		Profit and Loss A/c	1,15,000
		Cash in hand	500
	<b>13,00,000</b>		<b>13,00,000</b>

The Company suffered huge losses and were not getting on well and therefore it was decided to reconstruct the company. The following scheme was adopted:

1. That preference shares be reduced to an equal number of fully paid shares of ₹ 50 each.
2. That the equity shares be reduced to an equal number of fully paid shares of ₹ 25 each.
3. The amount thus rendered available for the reduction of assets be apportioned as follows:

Preliminary expenses, profit and loss account and discount on issue of shares to be written off entirely, ₹ 30,800 off the leasehold premises, ₹ 15,000 off the stock, 20% off the plant and machinery and sundry debtors and the balance available to write off patents.

Pass the journal entries and prepare the balance sheet giving effect to the above.

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G 310 DC 2.4

(2021 batch onwards)

Reg. No. :

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**St Aloysius College (Autonomous)**  
**Mangaluru**  
**B.Com. Semester IV- Degree Examination**  
**May /June - 2023**  
**COSTING METHODS & TECHNIQUES**

Time: 2 ½ Hours

Max Marks: 60

**SECTION – A****Answer any FIVE of the following.****(5x2=10)**

1. What is Job Costing?
2. Mention any four features of Process Costing.
3. What is Cost Plus Contract?
4. Give the meaning of Standard Costing.
5. What is a Labour variance ?
6. Give four names of industries where process costing may be applied.
7. Who is a Cost Auditor?

**SECTION - B****Answer any FOUR of the following.****(4x5=20)**

8. Explain the difference in between Job costing and Process Costing.
9. Briefly explain the functions of Cost Auditor
10. ABC Ltd. has undertaken a job no. 202 for which the material cost is Rs. 4,000, direct labour cost is ₹ 2,000 and direct expenses is ₹ 3,000. The factory overheads is to be charged at 25% of factory cost. Administration overheads is to be charged at 20% of cost of production. Prepare a cost sheet showing the price to be quoted if the concern wants to make a profit of 20% on selling price in executing this order.
11. Calculate the Economic Batch Quantity with the following information:  
 Annual demand for the components: 4,000 units  
 Setting up cost: ₹ 100  
 Carrying cost per unit: ₹ 200  
 Rate of interest per annum: 10%.
12. From the following calculate Material Price Variance, Material Usage Variance.  
 Standard Material for 70 kgs. of finished product is 100 Kgs.  
 Price of raw material is ₹ 1/kg.  
 Actual Output 2,10,000 Kgs.  
 Actual material used 2,80,000 Kgs.  
 Actual cost of material ₹ 2,52,000.
13. The standard cost card reveals the following information:  
 Standard labour rate 50 paise per hour  
 Standard hours required per unit 10 hours  
 Actual data are given below:  
 Units produced 500, actual hours worked 6,000, and actual labour cost ₹ 2,400  
 Calculate Labour Efficiency Variance and Labour Rate Variance

**Contd...2**

## SECTION – C

Answer any **TWO** of the following.

(2x15=30)

14. The product of a company passes through 3 distinct processes for completion. From the past experience, it is ascertained that wastage is incurred in each process as under:

Process A – 2%, Process B – 5%, Process C – 10%.

The wastage of process A and B is sold at ₹ 20 per 100 units, that of process C at ₹160 per 100 unit. Following is the information regarding the production in March 2023:

Particulars	Process A	Process B	Process C
Materials (₹)	24,000	16,000	8,000
Direct Labour(₹)	32,000	24,000	12,000
Machine expenses(₹)	4,000	4,000	6,000
Other factory expenses(₹)	7,000	7,600	8,400

20,000 units have been issued to Process A at a cost of ₹ 40,000

The output of each process has been as under: Process A -19,500units, Process B-18,800units and Process C-16,000units. There was no stock in any process in the beginning and at the end. Prepare Process A/C, Abnormal loss A/C, Abnormal Gain A/C.

15. The Indian Construction Company has undertaken the construction of a bridge over the river Yamuna. The value of the contract is ₹ 15,00,000, subject to a retention of 20% until one year after certified completion of the contract. The following are the details as shown in the books as on 30-6-2022:

Particulars	Amount (₹)
Labour at site	4,05,000
Materials sent to site	4,20,000
Materials from stores	81,200
Hire & use of plant	12,100
Direct expenses	23,000
General Overheads allocated to contract	37,100
Materials on hand on 30-6-2022	6,300
Wages accrued on 30-6-2022	37,800
Direct expenses accrued on 30-6-2022	31,600
Work not yet certified	16,500
Amount certified by engineer	11,00,000
Cash received	8,80,000

Prepare Contract A/C, Contractee's A/C & show how it would appear in the Balance Sheet.

16. Define Cost Audit. What are the advantages and disadvantages of Cost Audit

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G 310 DC3.4

(2021 batch onwards)

Reg. No. :

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.Com. Semester IV Degree Examination  
May /June - 2023**

**BUSINESS REGULATORY FRAMEWORK**

Time: 2 ½ Hours

Max Marks: 60

**SECTION - A**

**Answer any FIVE of the following.**

(5x2=10)

1. What do you understand by "wagering agreement"?
2. What is meant by unascertained goods?
3. Give the meaning of the term "Acceptance"
4. State any two exceptions to "Caveat Emptor"
5. List the persons disqualified from entering into a contract as per the law in force in our country
6. What are quasi contracts?
7. List any two differences between Condition and Warranty.

**SECTION - B**

**Answer any FOUR of the following.**

(4x5=20)

8. Distinguish between coercion and undue influence.
9. Explain briefly the different kinds of contracts on the basis of performance.
10. State the Case Law and the relevant legal point involved in the case: Balfour Vs Balfour.
11. State the exceptions to the rule "No Consideration, No Contract".
12. Explain the rules regarding the performance of contingent contracts?
13. Who is an unpaid seller or vendor? Explain the rights available to him.

**SECTION - C**

**Answer any TWO of the following.**

(2x15=30)

14. Define the term "Contract". Briefly explain the essentials of a valid contract.
15. Explain the Doctrine of Privity of Contract. Discuss the exceptions to the Doctrine of Privity of Contract.
16. What is meant by discharge of contract? Explain the various modes of discharge of contract.

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G 320 DC1.4

Reg. No. :

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**St Aloysius College (Autonomous)****Mangaluru****B.Com. (INTERNATIONAL FINANCE) Semester IV – Degree Examination****May/June - 2023****FINANCIAL MANAGEMENT - II****Time: 2<sup>1</sup>/<sub>2</sub> Hours****Max Marks: 60****SECTION – A****Answer any FIVE of the following.****(5x2=10)**

1. The current spot exchange rate between sterling and the euro is €1.4415 = £1. The sterling annual interest rate is 5.75% pa and the euro annual interest rate is 4.75% pa. What should the three month €/£ forward rate be (to four decimal places)?
2. A company that has a \$14m loan, with a variable rate of interest, has acquired a forward rate agreement (FRA) with a financial institution that offered a 4-11, 2.85% - 2.35% spread. What would be the amount received from the financial institution, under the terms of the FRA, if the actual rate of interest was 3.75% (to the nearest dollar)?
3. A UK company will purchase new machinery in three months' time for \$7.5m. The forward exchange rate is \$2.0383 - \$2.0390 = £1. What is the appropriate three-month forward rate at which the company should hedge this transaction (to four decimal places)?
4. A company has just declared an ordinary dividend of 25.6p per share; the cum-div market price of an ordinary share is 280p. Assuming a dividend growth rate of 16% per year, what is the company's cost of equity capital (to one decimal place)?
5. Frost Co is planning a 1 for 4 rights issue with an issue price at a 10% discount to the current share price. The EPS is currently \$0.50 and the shares of Frost Co are trading on a price/earnings ratio of 20 times. The market capitalization of the company is \$50m. What is the theoretical ex rights price per share (to two decimal places)?
6. The equity shares of Nice Co have a beta value of 0.80. The risk free rate of return is 6% and the market risk premium is 4%. Corporation tax is 30%. What is the required return on the shares of Nice Co (to one decimal place)?
7. A company has 7% loan notes in issue which are redeemable in seven years' time at a 5% premium to their nominal value of \$100 per loan note. The before-tax cost of debt of the company is 9% and the after-tax cost of debt of the company is 6%. What is the current market value of each loan note (to two decimal places)?

**Contd...2**



## SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. A company whose home currency is the dollar (\$) expects to receive 500,000 pesos in six months' time from a customer in a foreign country. The following interest rates and exchange rates are available to the company:
- Spot rate 15.00 pesos = \$1  
Six-month forward rate 15.30 peso = \$1
- |                         | Home country | Foreign country |
|-------------------------|--------------|-----------------|
| Borrowing interest rate | 4% per year  | 8% per year     |
| Deposit interest rate   | 3% per year  | 6% per year     |
- Working to the nearest \$100, what is the six-month dollar value of the expected receipt using a money-market hedge?
9. Bilbo Co is an unlisted company with 800,000 issued shares. Seema is one of the founders and owns 20% of the issued shares. Bilbo Co has just paid its annual dividend of \$0.30 per share. It is expected that next year's dividend will be \$0.32 per share. After that it is expected that dividends will grow indefinitely at 2% per year. Shareholders expect a 12% return from their investment. Using the dividend valuation model, calculate the value of Seema's shareholding
10. In Islamic finance, explain briefly the concept of riba (interest) and how returns are made by Islamic financial instruments.
11. Discuss the connection between the relative costs of sources of finance and the creditor hierarchy
12. Black Co has in issue 5% irredeemable loan notes, nominal value of \$100 per loan note, on which interest is shortly to be paid. Black Co has a before-tax cost of debt of 10% and corporation tax is 30%. What is the current market value of one loan note?
13. The following data is available:
- Country Y currency Dollar  
Country X currency Peso  
Country Y interest rate 1% per year  
Country X interest rate 3% per year  
Country X expected inflation rate 2% per year  
Spot exchange rate in Country Y 1.60 peso per \$1
- What is the current six-month forward exchange rate in Country Y (to two decimal places)?

Contd...3

## SECTION – C

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

14. (a)

	\$m	\$m
Profit after tax (earnings)	66.6	
Dividends	40.0	
Statement of financial position information:		
Non-current assets		595
Current assets		125
Total assets		720
Current liabilities		70
Equity		
Ordinary shares (\$1 nominal)	80	
Reserves	410	
		490
Non-current liabilities		
6% Bank loan	40	
8% Bonds (\$100 nominal)	120	160
Total Liabilities		720

Financial analysts have forecast that the dividends of Close Co will grow in the future at a rate of 4% per year. This is slightly less than the forecast growth rate of the profit after tax (earnings) of the company, which is 5% per year. The finance director of Close Co thinks that, considering the risk associated with expected earnings growth, an earnings yield of 11% per year can be used for valuation purposes. Close Co has a cost of equity of 10% per year and a before-tax cost of debt of 7% per year.

The 8% bonds will be redeemed at nominal value in six years' time. Close Co pays tax at an annual rate of 30% per year and the ex-dividend share price of the company is \$8.50 per share.

Required:

a) Calculate the value of Close Co using the following methods:

- (i) net asset value method
- (ii) dividend growth model
- (iii) earnings yield method.

**(6 marks)**

b) Calculate the weighted average after-tax cost of capital of Close Co using market values where appropriate.

**(9 marks)****Contd...4**

15. Spine Co is looking to spend \$15m to expand its existing business. This expansion is expected to increase profit before interest and tax by 20%. Recent financial information relating to Spine Co can be summarized as follows:

	\$000
Profit before interest and taxation	13,040
Finance charges (interest)	240
Profit before taxation	12,800
Taxation	3,840
Profit for the year (earnings)	8,960

Spine Co is not sure whether to finance the expansion with debt or with equity. If debt is chosen, the company will issue \$15m of 8% loan notes at their nominal value of \$100 per loan note. If equity is chosen, the company will have a 1 for 4 rights issue at a 20% discount to the current market price of \$6.25 per share. Spine Co has 12 million shares in issue. The company pays corporation tax at 30%.

Evaluate whether, on financial grounds, Spine Co should finance the expansion with debt or equity.

16. Zeddemore Co is a listed company in the house construction industry. Over the past five years' results have been disappointing and as a result the share price has fallen from a high of \$3.50 per share five years ago to only \$1.05 per share today. This deterioration in the performance and share price has been accompanied by an increase in financial gearing to a high level. Zeddemore Co's capital structure is as follows:

Equity:

Share capital (\$0.50 per share nominal value) \$40m

Retained earnings \$35m

Long-term liabilities:

6.5% irredeemable loan notes (\$100 per loan note nominal value) \$250m

7% bank loan \$20m

Zeddemore Co's loan notes are quoted at \$65 per loan note and both the loan notes and the bank loan are secured. Zeddemore Co's equity beta is 2.3.

#### **New venture**

To improve performance, Zeddemore Co is considering the construction of commercial properties such as office blocks and industrial complexes. This is a new activity for Zeddemore Co and it is expected that the risks involved will be different from its current activity. The financial director has proposed that a project-specific discount rate should be used to appraise the new venture, but the commercial director does not believe this is necessary.

Contd...5

Winston Commercial Properties Co (WCP) undertakes commercial construction projects similar to those being considered by Zeddemore Co. WCP has an equity beta of 1.25. WCP has \$100m of ordinary shares in issue, currently quoted at \$2.60 per \$1 nominal value ordinary share. The company also has \$110m of loan notes in issue, currently quoted at \$96 per \$100 nominal value.

Both companies pay tax at 20%, the risk-free rate is 4% and the expected return on the market portfolio is 10%.

a) (i) Using the Capital Asset Pricing Model, calculate Zeddemore Co's current cost of equity and a project-specific cost of equity suitable for the new venture. **(7 marks)**

(ii) Referring to your calculations above, comment briefly on the view of the commercial director. **(2 marks)**

(b) Discuss THREE problems Zeddemore Co may be facing as a result of its current high level of gearing. **(6 marks)**

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G 320 DC2.4

Reg. No. : 

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

**B.Com. (INTERNATIONAL FINANCE) Semester IV- Degree Examination**  
**May/June - 2023**

**CORPORATE REPORTING I**

Time: 2<sup>1</sup>/<sub>2</sub> Hours

Max Marks: 60

**SECTION – A**

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

1. What is insider trading and how does it violate the duty of prioritizing the interests of other company shareholders?
2. Stranger offers consultancy services. It incurred the following costs on a successful contract bid:  
External fees incurred researching potential customer \$30,000  
Travel costs to deliver proposal \$20,000  
Commission to sales staff for winning the bid \$15,000  
Explain which of the above costs can be capitalized in accordance with IFRS 15.
3. What are the five steps involved in recognizing revenue under IFRS 15?
4. An entity has the following items of inventory.
  - (a) Raw materials costing \$12,000 bought for processing and assembly for a profitable special order. Since buying these items, the cost price of the raw materials has fallen to \$10,000.
  - (b) Equipment constructed for a customer for an agreed price of \$18,000. This has recently been completed at a cost of \$16,800. It has now been discovered that, in order to meet certain regulations, conversion with an extra cost of \$4,200 will be required. The customer has accepted partial responsibility and agreed to meet half the extra cost.  
In accordance with IAS 2 Inventories, at what amount should the above items be valued?
5. What is the asset ceiling under IAS 19, and how does it apply to defined benefit pension plans that are in surplus?
6. What is CPD?
7. Define materiality in the context of financial reporting and explain its significance.

**SECTION - B**

**Answer any FOUR of the following. (4x5=20)**

8. The directors of Cookie are very confident about the quality of the products that the company sells. Historically, the level of complaints received about product quality has been low. However, when calculating their warranty

**Contd...2**

**G 320 DC2.4****Page No.2**

provision, they have over-estimated the number of items that will be returned as faulty. The directors believe that this is acceptable because it is important for financial statements to exhibit prudence. Discuss the ethical issues raised by the treatment of the warranty provision.

9. An entity, Butler, has a reporting date of 31 December and a functional currency of dollars (\$). On 27 November 20X6 Butler plc buys goods from a Swedish supplier for SwK 324,000. On 19 December 20X6 Butler plc pays the Swedish supplier in full.

Exchange rates were as follows:

27 November 20X6 – SwK 11.15: \$1

19 December 20X6 – SwK 10.93: \$1

Describe how the above transaction should be accounted for in the financial statements of Butler for the year ended 31 December 20X6.

10. On 1 December 20X1, Bristow provides a service to a customer for the next 12 months. The consideration is \$12 million. Bristow is entitled to an extra \$3 million if, after twelve months, the number of mistakes made falls below a certain threshold.

Explain, the accounting treatment of the above in Bristow's financial statements for the year ended 31 December 20X1 if:

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

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

11. On 1 January 20X1, one hundred employees were given 50 share options each. These will vest if the employees still work for the entity on 31 December 20X2 and if the share price on that date is more than \$5.

On 1 January 20X1, the fair value of the options was \$1. The share price on 31 December 20X1 was \$3 and it was considered unlikely that the share price would rise to \$5 by 31 December 20X2. Ten employees left during the year ended 31 December 20X1 and a further ten are expected to leave in the following year. How should the above transaction be accounted for in the year ended 31 December 20X1?

12. On 1 January 20X1, Painting sells an item of machinery to Collage for its fair value of \$3 million. The asset had a carrying amount of \$1.2 million prior to the sale. This sale represents the satisfaction of a performance obligation, in accordance with IFRS 15 Revenue from Contracts with Customers. Painting enters into a contract with Collage for the right to use the asset for the next five years. Annual payments of \$500,000 are due at the end of each year.

**Contd...3**

G 320 DC2.4

The interest rate implicit in the lease is 10%. The present value of the annual lease payments is \$1.9 million. The remaining useful life of the machine is much greater than the lease term.

Explain how the transaction will be accounted for on 1 January 20X1 by both Painting and Collage.

13. On 31 December 20X1, an entity noticed that one of its items of plant and machinery is often left idle. On this date, the asset had a carrying amount of \$500,000 and a fair value of \$325,000. The estimated costs required to dispose of the asset are \$25,000.

If the asset is not sold, the entity estimates that it would generate cash inflows of \$200,000 in each of the next two years. Assume that the cash flows occur at the end of each year. The discount rate that reflects the risks specific to this asset is 10%.

(a) Explain the accounting treatment of the above in the financial statements for the year ended 31 December 20X1.

(b) How would the answer to part (a) be different if there was a balance of \$10,000 in other components of equity relating to the prior revaluation of this specific asset?

### SECTION – C

Answer any **TWO** of the following.

(2x15=30)

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

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

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

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

(10 marks)

Contd...4



G 320 DC2.4

Page No.4

b) The Conceptual Framework says that the purpose of financial reporting is to provide useful financial information to users of the financial statements. Explain how the application of IFRS 13, fair value measurement enhances the usefulness of financial information. Your answer should refer to the qualitative characteristics of useful financial information.

**(5 marks)**

15. a) On 1 June 20X1, Candy received written confirmation from a local government agency that it would receive a \$1 million grant towards the purchase price of a new office building. The grant becomes receivable on the date that Candy transfers the \$10 million purchase price to the vendor. On 1 October 20X1 Candy paid \$10 million in cash for its new office building, which is estimated to have a useful life of 50 years. By 1 December 20X1, the building was ready for use. Candy received the government grant on 1 January 20X2.

Explain the possible accounting treatments of the above in the financial statements of Candy for the year ended 31 December 20X1.

**(10 marks)**

- b) GoodWine is a company that grows and harvests grapes. Grape vines, which produce a new harvest of grapes each year, are typically replaced every 30 years. Harvested grapes are sold to wine producers. With regards to property, plant and equipment, GoodWine accounts for land using the revaluation model and all other classes of assets using the cost model.

On 30 June 20X1, its grape vines had a carrying amount of \$300,000 and a remaining useful life of 20 years. The grapes on the vines, which are generally harvested in August each year, had a fair value of \$500,000. The land used for growing the grape vines had a fair value of \$2m.

On 30 June 20X2, grapes with a fair value of \$100,000 were harvested early due to unusual weather conditions. The grapes left on the grape vines had a fair value of \$520,000. The land had a fair value of \$2.1m.

All selling costs are negligible and should be ignored.

Explain the accounting treatment of the above in the financial statements of GoodWine for the year ended 30 June 20X2.

**(5 marks)**

16. a) On 1 January 20X1, Kingfisher enters into a four year lease of property with annual lease payments of \$1 million, payable at the beginning of each year. According to the contract, lease payments will increase every year on the basis of the increase in the Consumer Price Index for the preceding 12 months. The Consumer Price Index at the commencement date is 125. The interest rate implicit in the lease is not readily determinable. Kingfisher's incremental borrowing rate is 5 percent per year.

**Contd...5**

G 320 DC2.4

Page No.5

At the beginning of the second year of the lease the Consumer Price Index is 140.

Explain how the lease will be accounted for:

- During the first year of the contract
- On the first day of the second year of the contract.

**(10 marks)**

- b) Preparers of financial statements should follow the requirements of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors when selecting or changing accounting policies, changing estimation techniques, and correcting errors.

Explain the role of judgement when selecting an entity's accounting policies.

**(5 marks)**

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G 320 DC3.4

Reg. No. :

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**St Aloysius College (Autonomous)****Mangaluru****B.Com.(INTERNATIONAL FINANCE) Semester IV – Degree Examination****May/June - 2023****BUSINESS LAW**Time: 2<sup>1</sup>/<sub>2</sub> Hours

Max Marks: 60

**SECTION – A****Answer any FIVE of the following.****(5x2=10)**

1. Define Goods.
2. State any two essentials of a valid consideration.
3. What is meant by void-ab-initio?
4. What is meant by Bilateral Mistake?
5. What is meant by Discharge by Rescission?
6. Define Contract.
7. What is Misrepresentation?

**SECTION - B****Answer any FOUR of the following.****(4x5=20)**

8. What are the sources of Business Law?
9. Write a note on Undue Influence.
10. Explain the facts and judicial decision in the case "Balfour Vs Balfour".
11. Who is a Minor? Explain the law relating to minor's agreement.
12. Write a note on Privity of Contract.
13. Write any five differences between Sale and Agreement to Sell.

**SECTION – C****Answer any TWO of the following.****(2x15=30)**

14. Explain the various ways in which a contract may be discharged.
15. Explain the agreements opposed to public policy.
16. Define Contract. What are the essentials of a Valid Contract?

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G 320 OE1.4

Reg. No. : 

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**St Aloysius College (Autonomous)****Mangaluru****B.Com. (INTERNATIONAL FINANCE) Semester IV – Degree Examination****May/June - 2023****BUSINESS ANALYSIS****Time: 2<sup>1</sup>/<sub>2</sub> Hours****Max Marks: 60****SECTION – A****Answer any FIVE of the following.****(5x2=10)**

1. What is Strategic choice?
2. State any two advantages of strategic planning.
3. What is meant by Conglomerate diversification?
4. What is meant by Project Management?
5. State any five skills required for an effective leader.
6. What is Key Performance Indicator?
7. What is Budgeting?

**SECTION - B****Answer any FOUR of the following.****(4x5=20)**

8. How important is strategic planning likely to the following organisations?
  - (a) A health service
  - (b) A small building contractor
9. Explain the different types of strategic change and its implications.
10. Describe the structure and content of a business case document.
11. Write a note on information technology risks
12. What are the advantages and disadvantages of franchising?
13. Explain the marketing mix strategies.

**SECTION – C****Answer any TWO of the following.****(2x15=30)**

14. Evaluate the sources of competition in an industry using Porter's five forces framework.
15. Explain the Macro-environment of an organization using PESTEL Analysis.
16. Evaluate the investment decisions to be made by organisations with the help of Boston Consulting Group (BCG) growth share matrix.

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G 340 DC1.4

Reg. No. :

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**St Aloysius College (Autonomous)****Mangaluru****Semester IV – Degree Examination****May/June - 2023****B.Com. (Accounting and Tax)****CORPORATE ACCOUNTING**

Time: 2½ hours

Max Marks: 60

**SECTION – A****Answer any FIVE of the following.****(5x2=10)**

- Under which head of the Balance Sheet would you classify the following?
  - Debentures
  - Unsecured Loan for 8 months
  - Loose Tools
  - Building under Construction
- What are cashflows from Operating Activities?
- Name any two sources for issuing fully paid Bonus Shares.
- How many shares would be issued to convert 50% of 12% debentures of ₹ 50,00,000, if shares of ₹ 10 are issued at ₹ 25 each.
- What is a Revenue grant?
- What are timing differences under AS 22.
- What is Capital commitment & where will it be shown in Balance Sheet.

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

- Following items appear in the Trial Balance of Satish Limited as on 31<sup>st</sup> March, 2022:

Particulars	Amount
9,000 Equity shares of ₹ 100 each	9,00,000
Capital Reserve (including ₹ 80,000 being profit on sale of plant)	1,80,000
Securities Premium	80,000
Capital Redemption Reserve	60,000
General Reserve	2,10,000
Profit and Loss Account (Cr. Balance)	1,30,000

The company decided to issue bonus shares to equity shareholders at the rate of 1 share for every 3 shares held. Company decided that there should be the minimum reduction in free reserve. Pass necessary Journal Entries in the books of Satish Ltd.

- The Board of Directors of a Company decided to issue minimum number of equity shares of ₹ 9 to redeem ₹ 2,50,000 preference shares. The maximum amount of divisible profits available for redemption is ₹ 1,50,000. Calculate the number of shares to be issued by the company to ensure that the provision of section 55 are not violated. Also determine the number of shares if the company decides to issue shares in multiples of ₹ 50 only.

**Contd...2**

G 340 DC1.4

Page No.2

10. Alpha Ltd. (listed company) issued ₹ 3,00,000 5% Debentures on 30<sup>th</sup> September 20X0 on which interest is payable half yearly on 31<sup>st</sup> March and 30<sup>th</sup> September. The company has power to purchase debentures in the open market for cancellation thereof. The following purchases were made during the year ended 31<sup>st</sup> December, 20X2 and the cancellation were made on the same date. On 31 December 20X0, investment has been made for the purpose of redemption were ₹ 45,000.

1<sup>st</sup> March 20X2 - ₹ 50,000 nominal value purchased for ₹ 49,450 ex-interest.

1<sup>st</sup> September 20X2 - ₹ 40,000 nominal value purchased for ₹ 40,250 cum-interest.

You are required to draw up the following accounts for the year ended 31<sup>st</sup> December, 20X2:

- i. Debentures Account; and
- ii. Own Debentures (investment) Account.

Ignore Taxation. Interest to be rounded off to the nearest rupee on the higher side.

11. Hygiene Ltd. had received a grant of ₹ 50 lakh in 2012 from a State Government towards installation of pollution control machinery on fulfilment of certain conditions. The company, however, failed to comply with the said conditions and consequently was required to refund the said amount in 2022. The company debited the said amount to its machinery account in 2022 on payment of the same. It also reworked the depreciation for the said machinery from the date of its purchase and passed necessary adjusting entries in the year 2022 to incorporate the retrospective impact of the same. State whether the treatment done by the company is correct or not.

12. Expert Limited issued 12% secured debentures of ₹ 100 lakhs on 01.06.2021. Money raised debentures to be utilized as under:

Intended Purpose	Amount ₹ in Lakhs
Construction of factory building	40
Working Capital	30
Purchase of Machinery	15
Purchase of Furniture	2
Purchase of Truck	13

Additional information:

- a) Interest on debentures for the Financial Year 2021-2022 was paid by the Company.
- b) During the year, the company invested idle fund of ₹ 5 lakhs (out of the money raised from debentures) in bank's fixed deposit and earned interest of ₹ 50,000.
- c) In March, 2022 construction of factory building as not completed (it is expected that it will take another 6 months).
- d) In March 2022, Machinery was installed and ready for its intended use.

Contd...3

G 340 DC1.4

Page No.3

- e) Furniture was put to use at the end of March, 2022.  
f) Truck is going to be received in April, 2022.

You are required to show the treatment of interest as per AS 16 in respect of borrowing cost for the year ended 31<sup>st</sup> March, 2022 in the Books of Expert Limited.

13. M/s New Venture, who was carrying on business from 1<sup>st</sup> June, 2021 gets itself incorporated as a company on 1<sup>st</sup> October, 2021. The first accounts are drawn upto 31<sup>st</sup> March, 2022. The gross profit for the period is ₹ 1,20,000.

Following information is given:

- a) General Expenses are ₹ 24,000.  
b) Director's Fees is ₹ 24,000 p.a.  
c) Incorporation Expenses ₹ 4,000.  
d) Rent upto 31<sup>st</sup> December, 2021 was ₹ 6,000 p.a. after which it was increased to ₹ 8,000 p.a.  
e) Salary of the Manager, who upon incorporation of the company was made a director, is ₹ 12,000 p.a. His remuneration as director is included in the above figure of fees to the directors.  
f) Advertisement Expenses of ₹ 5,000 pertains to the incorporated company.  
g) Bad debts ₹ 4,000.

Give statement showing pre and post incorporation profit. The net sales are ₹ 20,00,000, the monthly average of which, for the first four months is one-half of that of the remaining period. The company earned a uniform profit. Interest and tax may be ignored.

### SECTION – C

Answer any TWO of the following.

(2X15=30)

14. On 31<sup>st</sup> March 2022, Hari Ltd. provides you the following particulars:

Particulars		Debit ₹	Credit ₹
Equity share capital (face value of ₹ 100 each)			12,50,000
Call in Arrears		1,250	
Land & Building		6,87,500	
Plant & Machinery		6,56,250	
Furniture		62,500	
General Reserve			2,62,500
Loan from State financial corporation			1,87,500
Inventory:			
Raw Materials	62,500		
Finished Goods	2,50,000	3,12,500	
Provision for Taxation			1,60,000
Trade Receivables		2,50,000	
Advances		53,375	
Profit & Loss Account			1,08,375
Cash in Hand		37,500	
Cash at Bank		3,08,750	
Unsecured Loan (long-term)			1,51,250
Trade Payables			2,50,000

Contd...4



The following additional information is also provided:

- a) 2,500 Equity shares were issued for consideration other than cash.
- b) Debtors of ₹ 65,000 (included in trade receivables) are due for more than 6 months.
- c) The cost of the assets were:
  - Building ₹ 7,50,000
  - Plant & Machinery ₹ 8,75,000
  - Furniture ₹ 78,125
- d) The balance of ₹ 1,87,500 in the loan Account with State Finance Corporation is inclusive of ₹ 9,375 for interest accrued but not due. The loan is secured by hypothecation of Plant & Machinery.
- e) Balance at Bank includes ₹ 2,500 with Global Bank Ltd., which is not a Scheduled Bank.

You are required to prepare the Balance Sheet of Hari Ltd. as on 31<sup>st</sup> March, 2022 as per Schedule III to the Companies Act, 2013.

15. Following is the Balance Sheet of Fox Ltd. You are required to prepare cash flow statement using indirect Methods.

Particulars	Note No.	31 <sup>st</sup> March, 2021 (₹)	31 <sup>st</sup> March, 2020 (₹)
<b>A. Equity and Liabilities</b>			
1. Shareholder's Funds			
a) Share Capital	1	5,60,000	3,00,000
b) Reserve and Surplus	2	35,000	25,000
2. Current Liabilities			
a) Trade Payables		1,50,000	60,000
b) Short-term provisions (Provision for Taxation)		8,000	5,000
<b>Total</b>		<b>7,53,000</b>	<b>3,90,000</b>
<b>B. Assets</b>			
1. Non-current Assets			
a) Property, Plant and Equipment		3,50,000	1,80,000
2. Current Assets			
a) Inventories		1,20,000	50,000
b) Trade Receivables		1,00,000	25,000
c) Cash and Cash Equivalents		1,05,000	90,000
d) Other current assets		78,000	45,000
<b>Total</b>		<b>7,53,000</b>	<b>3,90,000</b>

Contd...5

## Notes to Accounts

Particulars	31 <sup>st</sup> March, 2021 (₹)	31 <sup>st</sup> March, 2020 (₹)
1. Share Capital		
a) Equity share capital	4,10,000	2,00,000
b) Preference share capital	1,50,000	1,00,000
	<b>5,60,000</b>	<b>3,00,000</b>
2. Reserve and Surplus		
Surplus in statement of profit and loss at the beginning of the year	25,000	
Add: Profit of the year	20,000	
Less: Dividend	(10,000)	
Surplus in statement of profit and loss at the end of the year	<b>35,000</b>	<b>25,000</b>

## Additional Information:

- a) Dividend paid during the year ₹ 10,000.  
b) Depreciation charges during the year ₹ 40,000

16. A. ABC Builders Limited had borrowed a sum of US \$ 15,00,000 at the beginning of financial year 2020-21 for its residential project at London Interbank Offered Rate (LIBOR) + 4%. The interest is payable at the end of the financial year. At the time of availing the loan, the exchange rate was ₹ 72 per US \$ and the rate as on 31<sup>st</sup> March, 2021 was ₹ 76 per US \$. If ABC Builders Limited borrowed the loan in Indian rupee equivalent, the pricing of loan would have been 9.50%. Compute borrowing cost and exchange difference for the year ending 31<sup>st</sup> March, 2021 as per applicable accounting standards. (Applicable LIBOR is 1%).

**(5 Marks)**

- B. G Ltd. has provided the following information.

Depreciation as per accounting records	₹ 2,00,000
Depreciation as per tax records	₹ 5,00,000
Unamortised preliminary expenses as per tax record	₹ 30,000

There is adequate evidence of future profit sufficiency.

How much deferred tax asset/liability should be recognized as transaction adjustment when the tax rate is 50%?

**(5 Marks)**

Contd...6

G 340 DC1.4

Page No.6

C. The following information of X Ltd. (a non-investment company) as on 31<sup>st</sup> March, 2022 was obtained:

	Amount (₹)
<b>Authorized Capital:</b>	
15,000, 14% preference shares of ₹ 100	15,00,000
1,50,000 Equity shares of ₹ 100 each	1,50,00,000
	1,65,00,000
<b>Issued and Subscribed Capital:</b>	
14,000, 14% preference shares of ₹ 100 each fully paid	14,00,000
1,30,000 Equity shares of ₹ 100 each, ₹ 90 paid-up	1,17,00,000
Capital reserve (₹ 1,75,000 is revaluation reserve)	2,00,000
Securities premium	50,000
15% Debentures	70,00,000
Investment in shares, debentures etc.	60,00,000
Profit and loss account (debit balance)	13,50,000

You are required to complete Effective Capital as per the provision of Schedule V to the Companies Act, 2013.

(5 Marks)

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G 340 DC2.4

Reg. No. :

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## St Aloysius College (Autonomous)

### Mangaluru

### Semester IV – Degree Examination

### May/June - 2023

### B.Com. (Accounting and Tax)

### COSTING METHODS AND TECHNIQUES

Time: 2½ hours

Max Marks: 60

#### SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. What are composite cost units? Name any two of them.
2. A transport service company is running 4 buses between two towns the distance of which is 50 kms. Seating capacity of each bus is 40 passengers. The seating capacity utilized was 75%. All the four buses run on all days of the month. Each bus had made one round trip daily. The number of passenger-kms. are-
3. The ratio of variable cost to sales is 70%. The break-even point occurs at 60% of the capacity sales. Find the capacity sales when fixed costs are ₹ 90,000. Also compute profit at 75% of the capacity sales.
4. The ratio of variable cost to sales is 70%. The break-even point occurs at 60% of the capacity sales. Find the capacity sales when fixed costs are ₹ 90,000. Also compute profit at 75% of the capacity sales.
5. Name any two industries where Service Costing can be used.
6. A company sells two products, J and K. The sales mix is 4 units of J and 3 units of K. The contribution margins per unit are ₹ 40 for J and ₹ 20 for K. Fixed costs are ₹ 6,16,000 per month. Compute the break-even point.
7. What are by products?

#### SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Difference between Marginal Costing & Absorption Costing?
9. The following information has been provided by a company:

Number of units produced and sold	6,000
Standard labour rate per hour	₹ 8
Standard hours required for 6000 units	----
Actual hours required	17,094 hours
Labour efficiency	105.3%
Labour rate variance	₹ 68,376 (A)

You are required to calculate:

- a) Actual labour rate per hour
- b) Standard hours required for 6,000 units.
- c) Labour efficiency variance
- d) Standard labour cost per unit
- e) Actual labour cost per unit

Contd..2

10. In manufacturing the main product A, a company processes the resulting waste material into two by-products M1 and M2. Using the method of working back from sales value to an estimated cost, you are required to prepare a comparative Profit and Loss Statement of the three products from the following data:

Total cost up to separation was ₹ 1,36,000.

Particulars	A	M1	M2
Sales (all production) (₹)	3,28,000	32,000	48,000
Costs after separation (₹)	-	9,600	14,400
Estimated net profit percentage to sales value	-	20%	30%
Estimated selling expenses as percentage of sales value	20%	20%	20%

11. In order to develop tourism ABCL airline has been given permit to operate three flights in a week between X and Y cities (both sides). The airline operates a single aircraft of 160 seats capacity. The normal occupancy is estimated at 60% throughout the year of 52 weeks. The one-way fare is ₹ 7200. The cost of operation of flight are:

Fuel cost (variable)	₹ 96,000 per flight
Food served on board on non-chargeable basis	₹ 125 per passenger
Commission	5% of fare (Applicable for all booking)
Fixed cost: Aircraft lease	₹ 3,50,000 per flight
Landing charges	₹ 72,000 per flight

Required:

- Calculate the net operating income per flight.
  - The airline expects that its occupancy will increase to 108 passengers per flight if the fare is reduced to ₹ 6720. Advise whether this proposal should be implemented or not.
12. A product passes through two Processes A and B. During the year 2016, the input to process A of basic raw material was 8000 units at ₹ 9 per unit. Other information for the year is as follows:

Particulars	Process A	Process B
Output units	7,500	4,800
Normal loss (% to input)	5%	10%
Scrap value per unit	2	10
Direct wages	12,000	24,000
Direct expenses	6,000	5,000
Selling price per unit	15	25

Contd..3

## G 340 DC2.4

Total overheads ₹ 17,400 were recovered as percentage of direct wages.

Selling expenses were ₹ 5,000. They are not allocated to the processes. 2/3 of the output of Process A was passed on to the next process and the balance was sold. The entire output of Process B was sold. Prepare Process A and B accounts.

13. The following data has been collected from the cost records of a unit for computing the various fixed overhead variances for a period:

Number of budgeted working days	25
Budgeted man-hours per day	6,000
Output (budgeted) per man-hour (in units)	1
Fixed overhead cost as budgeted	₹ 1,50,000
Actual number of working days	27
Actual man-hours per day	6,300
Actual output per man-hour (in units)	0.9
Actual fixed overhead incurred	1,56,000

Calculate fixed overhead variances:

- Expenditure variance
- Volume variance
- Fixed cost variance

## SECTION - C

Answer any **TWO** of the following.

(2X15=30)

14. EPS is a public school having 25 buses each plying in different directions for the transport of its school students. In view of large number of students availing of the bus service, the buses work two shifts daily both in the morning and in the afternoon. The buses are garaged in the school. The workload of the students has been so arranged that in the morning, the first trip picks up senior students and the second trip plying an hour later picks up junior students. Similarly, in the afternoon the first trip takes the junior students and an hour later the second trip takes the senior students home.

The distance travelled by each bus, one way is 16 kms. The school works 24 days in a month and remains closed for vacation in May and June. The bus fee however is payable by the students for all the 12 months in a year.

The details of expenses for the year 2016-2017 are as under:

Driver's salary- payable for all the 12 month	₹ 5,000 per month per drive
Cleaner's salary payable for all the 12 months (one cleaner has been employed for every five buses)	₹ 3,000 per month per cleaner
License fees, taxes etc.	₹ 2,300 per bus per annum
Insurance premium	₹ 15,600 per bus per annum
Repairs and maintenance	₹ 16,400 per bus per annum
Purchase price of the bus	₹ 16,50,000 each
Life of the bus	16 years
Scrap value	1,50,000
Diesel cost	₹ 18.50 per litre

Contd..4

Each bus gives an average of 10 kms per litre of diesel. The seating capacity of each bus is 60 students. The seating capacity is fully occupied during the whole year.

The school follows differential bus fees based on distance travelled as under:

Students picked up and dropped within the range of distance from school	Bus fee	Percentage of students availing this facility
4kms	25% of full	15%
8kms	50% of full	30%
16kms	Full	55%

Ignore interest. Since the bus fees have to be based on average cost, you are required to:

- a) Prepare a statement showing the expense of operating a single bus and the fleet of 25 buses for a year.
  - b) Work out average cost per student per month in respect of:
    - i. Students coming from a distance of up to 4 kms from the school.
    - ii. Students coming from a distance of up to 8 kms from the school.
    - iii. Students coming from a distance of up to 16 kms from the school.
15. In a chemical manufacturing, three products A, B and C emerge at a single split off stage in department P. Product A is further processed in department Q, product B in department R and product C in department S. There is no loss in further processing of any of the three products. The cost data for a month are as under:

Cost of raw materials introduced in Department P	₹12,68,800
Direct wages department	Amount (₹)
P	3,84,000
Q	96,000
R	64,000
S	36,000

Factory overheads of ₹ 4,64,000 are to be apportioned to the departments on direct wage basis.

During the month under reference, the company sold all three products after processing them further as under:

Products	A	B	C
Output sold Kg.	44,000	40,000	20,000
Selling price per kg. (₹)	32	24	16

There is no Opening or Closing stocks. If these products were sold at the split off stage, that is, without further processing, the selling prices would have been ₹ 20, ₹ 22, and ₹ 10 each per kg respectively for A, B and C.



Required:

- a) Prepare a statement showing the apportionment of joint costs to joint products.
  - b) Present a statement showing product-wise and total profit for the month under reference as per the company's current processing policy.
  - c) What processing decision should have been taken to improve the profitability of the company?
  - d) Calculate the product-wise and total profit arising from your recommendations in (c) above.
16. From the following information for the month ending October 2016, prepare Process cost accounts for Process III. Use First-in-First Out (FIFO) Method to value equivalent production.

Direct materials added in Process III (Opening WIP)	2,000 units at ₹ 25,750
Transfer from Process II	53,000 units at ₹ 4,11,500
Transferred to Process IV	48,000 units
Closing stock of Process III	5,000 units
Units scrapped	2,000 units
Direct material added in Process III	₹ 1,97,600
Direct wages	97,600
Production overheads	48,800

Degree of completion:

Particulars	Opening Stock	Closing Stock	Scrap
Materials	80%	70%	100%
Labour	60%	50%	70%
Overheads	60%	50%	70%

The normal loss in the process was 5% of production and scrap was sold at ₹ 3 per unit.

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G 340 DC3.4

Reg. No. :

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**St Aloysius College (Autonomous)  
Mangaluru**

**Semester IV – Degree Examination**

**May/June - 2023**

**B.Com. (ACCOUNTING AND TAX)**

**TAX LAWS AND PRACTICE II**

Time: 2½ hours

Max Marks: 60

**SECTION – A**

**Answer any FIVE of the following.**

(5x2=10)

1. Mention any 2 commodities that are outside the purview of GST.
2. When is an Agent considered to be an Agent as per GST? Is an auctioneer also called an Agent?
3. What is the value of Marginal Supply of Services that a person opting for Composition Supply u/s 10(1) and 10(2) can supply?
4. Services have been provided by a brand ambassador by way of performing a classical dance where the consideration was Rs. 1,30,000.  
State whether this activity is exempt from GST.
5. What is the Time of Supply in the case of vouchers where the product is not identifiable at the time of issue of vouchers.
6. Mention any 4 commodities that have been notified by the Government.
7. Interest on credit card services where the value of a single transaction was Rs. 2,500.  
Is the interest taxable?

**SECTION - B**

**Answer any FOUR of the following.**

(4X5=20)

8. Examine whether the activity of import of service in the following independent cases would amount to supply under section 7 of the CGST Act, 2017:
  - (a) Miss Shriniti Kaushik received interior decoration services for her residence located at Bandra, Mumbai from Mr. Racheal of Sydney (Australia). The amount paid for the said service is 5,000 Australian dollar.
  - (b) Miss Shriniti Kaushik received interior decoration services for her residence located at Bandra, Mumbai from her brother, Mr. Varun residing in Sydney (Australia) [wholly dependent on Miss Shriniti]. Further, Miss Shriniti did not pay any consideration for the said service.
  - (c) Will your answer change if in the above case, if Miss Shriniti has taken interior decoration services with regard to her business premises and not her residence?

Contd...2

9. State the person liable to pay GST in the following independent cases provided recipient is located in the taxable territory:
- Services supplied by an insurance agent to an Insurance Company
  - Services supplied by a recovery agent to a car dealer
  - Security services (services provided by way of supply of security personnel) provided to a registered person
  - Services provided by a firm of Advocates to a Business Entity whose TO was Rs. 38 lakhs.
  - Sponsorship services provided by an individual to a BE which is a Proprietary Concern.
10. Mr. Ajay has a registered repair centre where electronic goods are repaired/serviced. His repair centre is located in State of Rajasthan and he is not engaged in making any inter-State supply of services. His aggregate turnover in the preceding financial year (FY) is Rs. 45 lakh.
- With reference to the provisions of the CGST Act, 2017, examine whether Mr. Ajay can opt for the composition scheme under section 10(1) & 10(2) of the CGST Act, 2017 in the current financial year? Or whether he is eligible to avail benefit of composition scheme under section 10(2A)?
- Considering the option of payment of tax available to Mr. Ajay, compute the amount of tax payable by him assuming that his aggregate turnover in the current financial year is Rs. 35 lakh.
- Will your answer be different if Mr. Ajay procures few items required for providing repair services from neighboring State of Madhya Pradesh?
11. Green Agro Services, a registered person provides the following information relating to its activities during the month of February, 2020:

Gross Receipts from	Rs.
Services relating to rearing of sheeps	6,00,000
Services by way of artificial insemination of horses	4,00,000
Processing of sugarcane into jaggery	8,00,000
Milling of paddy into rice	7,50,000
Services by way of fumigation in a warehouse of agricultural produce	1,80,000

All the above receipts are exclusive of GST.

Compute the value of taxable supplies under GST laws for the month of February, 2020.

Contd...3

12. Determine the time of supply in the following cases assuming that GST is payable under reverse charge:

Sl. No.	Date of payment by recipient for supply of services	Date of issue of invoice
1	August 10	June 29
2	August 10	June 1
3	Part payment made on June 30 and balance amount paid on September.	June 29
4	Payment is entered in the books of account on June 28 and debited in recipient's bank account on June 30.	June 1
5	Payment is entered in the books of account on June 30 and debited in recipient's bank account on June 26	June 29

13. Shri Krishna Pvt. Ltd., a registered supplier, furnishes the following information relating to goods sold by it to Shri Balram Pvt. Ltd.-

Sl. No.	Particulars	Amount (Rs.)
(i)	Price of the goods [excluding taxes and other charges mentioned at S. Nos. (iii), (v) and (vi)]	1,00,000
(ii)	Municipal Tax	2,000
(iii)	Inspection Charges	15,000
(iv)	Subsidy received from Shri Ram Trust [Subsidy is directly linked to the goods supplied]	50,000
(v)	Late fees for delayed payment inclusive of GST [Shri Balram Pvt. Ltd. paid the late fees. However, these charges were ultimately waived by Shri Krishna Pvt. Ltd. and the amount was refunded to Shri Balram Pvt. Ltd. during the same month]	1,000
(vi)	Weighment charges [Such charges were paid by Shri Balram Pvt. Ltd. to Radhe Pvt. Ltd. on behalf of Shri Krishna Pvt. Ltd.]	2,000

Note: Price of the goods is net of the subsidy received.

Determine the value of taxable supply made by Shri Krishna Pvt. Ltd. to Shri Balram Pvt. Ltd.

Contd...4

## SECTION – C

Answer any **TWO** of the following.

(2X15=30)

14. What is Supply? Examine whether the following activities would amount to supply under section 7 of the CGST Act with brief appropriate reasons:
- (a) Damodar Charitable Trust, a trust who gets the eye treatment of needy people done free of cost, donates clothes and toys to children living in slum area
- (b) Sulekha Manufacturers have a factory in Delhi and a depot in Mumbai. Both these establishments are registered in respective States. Finished goods are sent from factory in Delhi to the Mumbai depot without consideration so that the same can be sold
- (c) XYZ Ltd. was amalgamated with ABC Ltd. On account of amalgamation Mr. X a shareholder received 10,000 shares of ABC Ltd. in exchange of 5000 shares of XYZ Ltd.
- (d) Mr. B. a famous actor, recorded a song sung by him for a music company and sold the audio CD. The consideration for such sale was to be donated to a Charitable Trust – 'Being Human'. Will the sale of CD to music company by the actor will qualify as supply?
- (e) ABC Associates received management consultancy services from its head office located in Malaysia. The head office has rendered such services free of cost to its branch office.
- (f) XYZ Ltd. gives gift worth Rs. 5,00,000 to an employee. Does it qualify as a supply? Would your answer be different if gifts of Rs. 45,000 has been given to the employee.
- (g) XYZ & Co., a manufacturer of goods donated old computers to Charitable Schools on account of renovation of office. The company has taken input tax credit on the computers so donated.
15. (a) M/s. Flow Pro, a registered supplier, sold a machine to BP Ltd. It provides the following information in this regard: **(8 marks)**

Sl. No.	Particulars	Amount (Rs.)
(i)	Price of the machine [excluding taxes and other charges mentioned at S. Nos. (ii) and (iii)]	25,000
(ii)	Third party inspection charges [Such charges were payable by M/s Flow Pro but the same have been directly paid by BP Ltd. to the inspection agency. These charges were not recorded in the invoice issued by M/s Flo Pro.]	5,000
(iii)	Freight charges for delivery of the machine [M/s Flow Pro has agreed to deliver the goods at BP Ltd.'s premises]	2,000
(iv)	Subsidy received from the State Government on sale of machine under Skill Development Programme [Subsidy is directly linked to the price] [Price of the machine is net of the subsidy received]	5,000
(v)	Discount of 2% is offered to BP Ltd. on the price mentioned at S. No. (i) above and recorded in the invoice	

Determine the value of taxable supply made by M/s Flow Pro to BP Ltd.

Contd...5

G 340 DC3.4

Page No.5

(b) Koli Ltd., a registered supplier, has supplied machinery to Ghisa Ltd. (a supplier registered in the same State). It provides following particulars regarding the same: (7 marks)

Sl. No.	Particulars	Amount (Rs.)
(i)	Price of machinery (exclusive of taxes and discounts)	5,50,000
(ii)	Part fitted in the machinery at the premises of Ghisa Ltd. [Amount has been paid by Ghisa Ltd. directly to the supplier. However, it was Koli Ltd.'s liability to pay the said amount. The said amount has not been recorded in the invoice issued by Koli Ltd.]	20,000
(iii)	Installation and testing charges for machinery, not included in price	25,000
(iv)	Discount @ 2% on price of the machinery mentioned at S. No. (i) above (recorded in the invoice)	
(v)	Koli Ltd. provides additional discount @ 1% at year end, based on additional purchase of other machinery for which adjustment is made at the end of the financial year without any change in individual transactions	

Determine the value of taxable supply made by Koli Ltd. to Ghisa Ltd.

16. State whether GST is leviable on the following services.

- (a) Good Transport given on hire to a GTA
- (b) A ticket priced Rs. 700 for admission into a national park
- (c) Kathak dance performance by a classical dancer in a cultural program and consideration charged is Rs. 1,45,000
- (d) Services provided by SEBI
- (e) Commission collected from customers on bank guarantee
- (f) Service of transportation of passengers in Radio Taxis
- (g) Service of transportation of passengers by vessels in National Waterway
- (h) XYZ Ltd. has applied for registration under Companies Act, 2013 to Registrar of companies Rajasthan and has paid registration fees of Rs. 13,85,510
- (i) Air Ambulance services to transport critically ill patients from distant locations to the medical center
- (j) Receipts of 'Commerce concepts' a Commercial coaching institute providing coaching in the field of commerce (a certificate was awarded to each trainee after completion of the training)
- (k) Conduct of examination of ICAI
- (l) Renting of warehouse for storage of agricultural produce
- (m) Renting of vacant land to a stud farm
- (n) Renting of community halls where charges are Rs.25,000 per day
- (o) Services provided to a foreign diplomatic mission located in India

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G 340 OE 1.4

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**St Aloysius College (Autonomous)****Mangaluru****Semester IV – Degree Examination****May/June - 2023****B.Com. (Accounting and Tax)****ALLIED BUSINESS LAWS**

Time: 2½ hours

Max Marks: 60

**SECTION – A****Answer any FIVE of the following.****(5x2=10)**

1. What is a contract of Indemnity?
2. Who are the parties to a contract of Guarantee?
3. Who can be an agent?
4. Who is a substituted agent?
5. What do you mean by pledge?
6. What is a promissory note?
7. What is the penalty in case of a dishonor of a cheque?

**SECTION - B****Answer any FOUR of the following.****(4x5=20)**

8. Due to urgent need of money amounting to ₹ 3,00,000, Pawan approached to Raman and asked him for the money. Raman lent the money on the guarantee of Suraj, Tarun and Usha. However, there is no contract between Suraj, Tarun and Usha, Pawan makes default in payment and Suraj pays full amount to Raman, Suraj, afterwards, claimed contribution from Tarun and Usha. Tarun refused to contribute on the basis that there is no contract between Suraj and him. Examine referring to the provisions of the Indian Contract Act, 1872, 'whether Tarun can escape from his liability.
9. What are the rights of the indemnity holder when sued?
10. What are the provisions regarding mixing of bailor's goods by the bailee?
11. What are the rights of an agent?
12. Alpha Motor Ltd. agreed to sell a bike to Ashok under hire-purchase agreement on guarantee of Abhishek. The Terms were: hire-purchase price ₹ 96,000 payable in 24 monthly Instalments of ₹ 8,000 each. Ownership to be transferred on the payment of last Installment. State whether Abhishek is discharged in each of the following alternative cases under the provisions of the Indian Contract Act, 1872:
  - a) Ashok paid 12 installments but failed to pay next two installments. Alpha Motor Ltd. sued Abhishek for the payment of arrears and Abhishek paid these two installments i.e. 13<sup>th</sup> and 14<sup>th</sup>, Abhishek then gave a notice to Alpha Motor Ltd. to revoke his guarantee for the remaining month.
  - b) If after 15<sup>th</sup> Months, Abhishek died due to COVID-19.

**Contd...2**



G 340 OE 1.4

Page No.2

13. M drew a cheque amounting to ₹ 2 lakh payable to N and subsequently delivered to him. After receipt of cheque N indorsed the same to C but kept it in his safe locker. After sometime, N died, and P found the cheque in N's safe locker. Does this amount to Indorsement under the Negotiable Instruments Act, 1881?

**SECTION – C****Answer any TWO of the following.****(2X15=30)**

14. **A.** What are the provisions regarding a sub – agent under The Indian Contract Act, 1872?

**(11 Marks)****B.**

- a) Ramu has given authority to Prem to buy certain goods at the market rate. Prem buys the goods at a higher rate than the market rate. However, Ramu accepted the purchase inspite of higher rate. Afterwards, Ramu comes to know that the goods purchased belonged to Prem, himself. Decide, whether, Ramu is bound by ratification done?

**(2 Marks)**

- b) Hari, authorises Bharat, a merchant in Mumbai, to recover dues from Bankey & Co., Bharat instructs Deepak, a solicitor, to take legal proceedings against Bankey & Co. for recovery of the money. Explain the legal position of Deepak, referring provisions of the Indian Contract Act, 1872, related to agency.

**(2 Marks)**

15. **A.** Who are the parties in a cheque? What are the types of crossing in a cheque?

**(5 Marks)**

- B.** Examine the validity of the following statements under the provisions of the Indian Contract Act, 1872.

- a) Creditor should proceed legal action first against the Principal Debtor and later against the surety.
- b) A guarantee which extends to a single debt / specific transaction is called continuing Guarantee.
- c) Variation which is not material and beneficial to the surety will not discharge him of his liability.
- d) If the bailee does not use the goods according to the terms and conditions of bailment, the contract of bailment becomes void.

**(4 Marks)**

- C.** What are the cases in which a surety gets discharged by the conduct of the creditor?

**(6 Marks)****Contd...3**

16. **A.** What are the provisions relating to dishonor of a cheque under the Negotiable Instruments Act, 1881?

**(12 marks)**

- B.** Manish, a minor, lost his parents in COVID-19 pandemic. Due to poor financial background Manish was facing difficulties in maintaining his livelihood. He approached Mr. Sohel (a grocery shopkeeper) to supply him grocery items and to wait for some period for receiving his dues. Mr. Sohel did not agree with the proposal; but when Mr. Ganesh, a local person, who is a major, agreed to provide guarantee that he would pay the dues in case Manish fails to pay the amount, Mr. Sohel supplied the required groceries to Manish. After few months when Manish failed to clear his dues, Mr. Sohel approached Mr. Ganesh and asked him to clear the dues of Manish. Mr. Ganesh refused to pay the amount on two grounds; firstly, that there was no consideration in the contract of guarantee and secondly that Manish is a minor and therefore on both the grounds the contract of guarantee is not valid.

Referring to the relevant provisions of the Indian Contract Act, 1872, decide, whether the contention of Mr. Ganesh, (the surety) is tenable? Will your answer differ in case both Manish (the principal debtor) and Mr. Ganesh (the surety) are minors?

**(3 Marks)**

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G 702.4

(2020 Batch onwards)

Reg. No.

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**St Aloysius College (Autonomous)  
Mangaluru**

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

**May / June - 2023**

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

Time: 2 Hrs.

Max Marks: 50

- I. Answer any FIVE of the following questions in just one sentence each. (5×1=5)**
1. Define gender equity.
  2. What is gender stereotype?
  3. Mention the forms of domestic violence.
  4. Expand HIV.
  5. What is Globalisation?
  6. Define sex ratio.
  7. Mention the forms of domestic violence.
- II. Answer any FIVE of the following questions in about two sentences each. (5×2=10)**
8. What is gender division of labour?
  9. What is MTP Act?
  10. List the contributions of Brahma Samaj to female education.
  11. Define primary health.
  12. Define human trafficking.
  13. What is 'Sarve Santu Niramayah'?
  14. Differentiate between sex and gender.
- III. Answer any TWO of the following questions in 20 lines each. (2×10=20)**
15. Describe the initiatives taken by the government to promote the rights of the girl child.
  16. Describe the characteristics of patriarchal system.
  17. Explain the initiatives taken by the government to protect women against violence.
  18. Discuss the laws that protect women and children.

**PART – B**

**VALUE EDUCATION**

- IV. Answer any ONE of the following in not less than a page. (5×1=5)**
19. How to promote religious harmony?
  20. Write down problems of sexual minorities?
- V. Answer any ONE of the following in not less than two pages. (10×1=10)**
21. Write an essay on civic consciousness and social responsibility.
  22. How does the community contribute to the philosophy of "Reduce, Reuse and Recycle"?

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G 735 LA1.4

(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 IV - Degree Examination  
May/ June - 2023  
ENGLISH**

Time: 2½ hrs.

Max Marks: 60

**UNIT - I (PROSE)**

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

(5x1=5)

1. Azim Premji urges the nation to follow a "democratic process" when teaching youngsters. This process involves \_\_\_\_\_.  
a) moulding children into our "adult" likeness.  
b) being joint learners.  
c) being teachers first, learners second.
2. \_\_\_\_\_ is a policy that extends a country's power and influence through colonization as mentioned in the lesson. 'Peace and New Corporate Liberation Theology.'
3. Children are employed by Zari factories in Delhi, \_\_\_\_\_ and other parts of India.
4. In the words of Stephen Leacock who sit snugly at home while sterling exchange falls ten points in a day?
5. The Sydney Peace Foundation very courageously chose \_\_\_\_\_ for the Sydney Peace Prize Award in 2004.

**B Answer any THREE of the following in about 180-200 words each.**

(3x5=15)

1. How does the author in Simple Philosophy comment on the sense of "ownership" over nature or land displayed by the "Great Chief"? Elaborate.
2. In what different ways are the children in modern days straitjacketed in the author's opinion? Explain.
3. Comment on the contribution of the worlds of money and corporate media in the genocide during the Iraq crisis. Justify your comments based on the content of the lecture.
4. Describe the predicament that the Fowlers encounter with their butler? Make an assessment of what happens between the Fowlers and the butler.

**UNIT - II (POETRY)**

**II. Answer any TWO of the following in about 180-200 words each.**

(2x5=10)

1. How does the poet bring out the dehumanization and objectification of the black bodies in 'The Lynching'? Give illustrations from the poem.
2. Enumerate the concrete instances that the poet presents where we are advised to stay calm. Mention some of the specific life instances presented in the poem 'Stay Calm.'
3. The theme of the poem 'Channel Firing' concerns the painful knowledge of the dead and the utter ignorance of the living. In what ways does Hardy show the dead as "knowing" and the living as "ignorant"?
4. What is the "vision" or "revelation" that the poem by Yeats presents in the second half of the poem? Comment.

Contd...2

**UNIT - III (SHORT - STORY)****III. Answer any TWO of the following in about 180-200 words each.****(2x5=10)**

1. Write a note on the various characters sailing in the vessel and the purpose of their journey with reference to the short story, 'The Three Hermits'.
2. How do the Helmsmen/captain assist the Bishop to reach the curious island at last according to the short story, 'The Three Hermits'?
3. Write a descriptive note on the characteristic traits of King Yiji.
4. Describe the layout of the wine tavern in Lu Town with reference to the short story, 'King Yiji'.

**UNIT - IV (Grammar and Writing Skills)****IV A. Change the voice of the following sentences.****(5x1=5)**

1. They are taking interviews for different posts.
2. The teacher always answers the students' questions.
3. Someone could have texted her.
4. The University will conduct the examinations in May.
5. Have you invited them?

**B. Fill in the blanks with the correct form of the verb given in brackets.****(5x1=5)**

1. Running to the store and flying through the air \_\_\_\_\_ my favourite sports. (is, are)
2. Thirteen feet of kite string \_\_\_\_\_ very easily. (tangle, tangles)
3. My family with all my crazy cousins always \_\_\_\_\_ to the store. (walk, walks)
4. Everyone \_\_\_\_\_ his/her way of thinking. (has, have)
5. Eric along with Emily \_\_\_\_\_ going for a walk. (Is, are)

**C. Frame 'WH' questions to get the underlined words as an answer.****(5x1=5)**

1. I brush my teeth twice a day.
2. I borrowed money from Nikhil.
3. She can come tomorrow.
4. We came late because our car broke down.
5. Our dog barks when it hears a noise.

**D. Convert the following sentences into indirect speech. (5x1=5)**

1. Marla said, "Sing with me."
2. Seema said to her friends, "Please have lunch with us tomorrow."
3. His father said to Alan, "Bravo! You have done well."
4. "Can I have the newspaper, please?"
5. The girl said, "What a fool I am!"

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(2021 batch only)

G 736 LA3.4

Reg. No.

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St Aloysius College (Autonomous)

Mangaluru

II B.A/B.Com/B.B.A/B.Sc./B.C.A. - Semester IV

MAY/JUNE -2023

HINDI

Time: 2½ hrs.

Max Marks: 60

I अ) एक वाक्य में उत्तर लिखिए :

(4X1=04)

१. स्वतंत्र देश को अपनी ही भाषा में राजकाज चलाना चाहिए यह किसका अभिमत था ?
२. संविधान के किस अनुच्छेद के अनुसार सन 1955 में राजभाषा आयोग की नियुक्ति की गयी है ?
३. प्रथम राजभाषा आयोग की सिफारिशों पर विचार करने के लिए कितने सदस्यों को नियोजित किया गया ?
४. राजभाषा आयोग के गठन का आदेश कब हुआ ?

आ) किन्हीं दो प्रश्नों का उत्तर लिखिए :

(2X4=08)

१. संविधान में राजभाषा संबंधी मुख्य बिंदुओं पर प्रकाश डालिए ।
२. 'मनचंगा तो कठौती में गंगा।' उद्धरण का भाव पल्लवन कीजिए ।
३. 'लोकतंत्र में वोटिंग का महत्व' विषय पर निबंध लिखिए ।

II अ) निम्नलिखित लोकोक्ति और मुहावरों का अर्थ लिखिए :

(4X1=04)

१. अपनी गली में कुत्ता भी शेर होता है ।
२. उन्नीस बीस का अंतर ।
३. अंधों में काना राजा ।
४. ऊंची दूकान फीके पकवान ।

आ) किन्हीं दो प्रश्नों का उत्तर लिखिए :

(2X4=08)

१. दूरदर्शन के महत्व पर प्रकाश डालिए ।
२. संवाददाता के गुणों के बारे में लिखिए ।
३. साक्षात्कार से होनेवाले लाभ पर अपना विचार व्यक्त कीजिए ।

III अ) एक वाक्य में उत्तर लिखिए :

(3X1=03)

१. किसके माध्यम से मनुष्य समाज और सामाजिक व्यवस्था का निर्माण करता है ?
२. लेखक ने यात्रा करने के कितने प्रकार बताए हैं ?
३. लेखक दूसरे दर्जे में सफ़र करना क्यों चाहते थे ?

आ) किसी एक विषय पर टिप्पणी लिखिए :

(1X4=04)

१. भाषा का विकास
२. परसाई जी के चीजें खो जाना ।

Contd...2

G 736 LA3.4

Page No. 2

इ) किसी एक की संदर्भ सहित व्याख्या कीजिए : (1X4=04)

१. "जनाब अपना बोरिया - बिस्तर समेट लें और जरा चलते नजर आइये । यह आपका अपमान नहीं है एक जीवन दर्शन का निचोड़ है ।"
२. "हाँ, इतने बड़े जलसे में चप्पलों की अदला-बदली हो ही जाती है ।"

ई) किसी एक प्रश्न का उत्तर लिखिए : (1X7=07)

१. 'बहता पानी निर्मला' यात्रा वृत्तांत में चित्रित अज्ञेय जी के अनुभवों पर प्रकाश डालिए ।
२. 'ईमानदारों के सम्मेलन में' पाठ का सारांश अपने शब्दों में लिखिए ।

IV अ) एक वाक्य में उत्तर लिखिए : (3X1=03)

१. रज़िया के कितने बेटे थे ?
२. नेता नहीं नागरिक चाहिए पाठ के लेखक कौन है ?
३. यशपाल जी की सहधर्मिणी का नाम क्या है ?

आ) किसी एक विषय पर टिप्पणी लिखिए : (1X4=04)

१. साहित्यकार भीष्मसहानी
२. हसन

इ) किसी एक की संदर्भ सहित व्याख्या कीजिए : (1X4=04)

१. "सुना था, आप यही रहते हैं । कहाँ रहते हैं मालिक? मैं तो अक्सर आया करती हूँ ।"
२. "देखो मैंने नमक का कानून तोड़ा है, मेरे हाथ में नमक की पुड़िया है, इसे मैंने स्वयं बनाया है ।"

ई) किसी एक प्रश्न का उत्तर लिखिए : (1X7=07)

१. 'नेता नहीं नागरिक चाहिए' निबंध का सार लिखकर विशेषताओं पर प्रकाश डालिए ।
२. 'आत्मकथा अंश' पाठ का सार अपने शब्दों में लिखिए ।

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(2021 batch onwards)

G 337 LA2.4

Reg. No.:

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**ಸಂತ ಅಲೋಶಿಯಸ್ ಕಾಲೇಜು (ಸ್ವಾಯತ್ತ)**  
**ಮಂಗಳೂರು**  
**ಬಿ.ಕಾಂ - ನಾಲ್ಕನೆಯ ಚತುರ್ಮಾಸ ಅಂತಿಮ ಪರೀಕ್ಷೆ**  
**ಮೇ / ಜೂನ್ 2023**  
**ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ - 4**

ಅಂಕಗಳು :60

ಸಮಯ : 2½ ಗಂಟೆ

- I ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಪುಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ 7 X 3= 21**
- 1) "ಶ್ರೀಮುಡಿಗೇ ಕೈಯಿಕ್ಕಿದನು" ಕಾವ್ಯಭಾಗದ ಆಶಯವನ್ನು ವಿವರಿಸಿ
  - 2) ಕನ್ನಡ ನಾಡಿನ ಹಿರಿಮೆಯು "ಕನ್ನಡಿಗರ ತಾಯಿ" ಕವನದಲ್ಲಿ ಹೇಗೆ ನಿರೂಪಿತವಾಗಿದೆ? ವಿವರಿಸಿ
  - 3) ಒಂಟಿಗಳ ದಿನದ ದಿನಾಚರಣೆಯಿಂದ ಜ್ಯಾಕ್ ಮಾ ನ ಜೀವನ ಬದಲಾದ ಬಗೆಯನ್ನು ಬರೆಯಿರಿ
  - 4) ರತನ್ ಟಾಟಾ ಅವರ ಜೀವನ ಮತ್ತು ಸಾಧನೆಯನ್ನು ವಿವರಿಸಿ
  - 5) ಸ್ವಾಮಿ ವಿವೇಕಾನಂದರ ಜೀವನ ಹಾಗೂ ಬಾಲ್ಯದ ಕುರಿತು ಬರೆಯಿರಿ
  - 6) ಸ್ವಾಮಿ ವಿವೇಕಾನಂದರ ಅಂತಿಮ ದಿನಗಳ ಕುರಿತು ಬರೆಯಿರಿ
- II ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಸಂಕ್ಷಿಪ್ತ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ 3X 3= 09**
- 7) ಕೌರವರ ಸಾವಿಗೆ ಅವರು ಮಾಡಿದ ಕರ್ಮವೇ ಕಾರಣ ಹೊರತು ಪಾಂಡವರಲ್ಲ ಎಂಬುದನ್ನು ಕನಕದಾಸರ ಕೀರ್ತನೆಯ ಹಿನ್ನೆಲೆಯೊಂದಿಗೆ ವಿವರಿಸಿ
  - 8) ಇವನ ಹುಟ್ಟಿದ ಹಬ್ಬ - ಕವನದ ಮುಖ್ಯ ಆಶಯವೇನು? ಬರೆಯಿರಿ
  - 9) 'ಕತ್ತಲ ಹಾದಿಯಲ್ಲಿ ದೊಂದಿ ಬೆಳಕು ಹಿಡಿದು' ಲೇಖನದ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ
  - 10) ಶಿಕ್ಷಕರು ವ್ಯವಸ್ಥೆಯ ಭಾಗವಾಗಿ ಬದುಕಬೇಕಾದ ಅನಿವಾರ್ಯತೆಯನ್ನು ನಿರಂಜನ ವಾನಳ್ಳಿಯವರ ಲೇಖನದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ವಿವರಿಸಿ.
  - 11) ಸ್ವಾಮಿ ವಿವೇಕಾನಂದರ ಚಿಕಾಗೋ ಪ್ರವಾಸದ ಕುರಿತು ಬರೆಯಿರಿ
  - 12) ಸ್ವಾಮಿ ವಿವೇಕಾನಂದ ಹಾಗೂ ಶ್ರೀ ರಾಮಕೃಷ್ಣರ ನಡುವಿನ ಸಂಬಂಧದ ಕುರಿತು ಬರೆಯಿರಿ
- III ಒಂದು ಪದ್ಯಭಾಗದ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಪದ್ಯದ ಮಹತ್ವವನ್ನು ವಿವೇಚಿಸಿ 4 X1= 04**
- 13) ತೊಟ್ಟೇಲ ಹೊತುಕೊಂಡು ತೌರಬಣ್ಣ ಉಟಗೊಂಡು ।  
ಅಪ್ಪ ಕೊಟ್ಟೆಮ್ಮೆ ಹೊಡಕೊಂಡು ।  
ಅಪ್ಪ ಕೊಟ್ಟೆಮ್ಮೆ ಹೊಡಕೊಂಡು ತವರೂರ ।  
ತಿಟ್ಹತ್ತಿ ತಿರುಗಿ ನೋಡ್ಯಾಳ ।
  - 14) ತೊಟ್ಟ ಬಾಣವ ತೊಡಲೊಲ್ಲದೆ ಮಾತೆಗೆ  
ಕೊಟ್ಟ ಭಾಷೆಗೆ ಐವರ ಕೊಲ್ಲದೆ  
ನೆಟ್ಟರೆ ರಣಮುಖದಲಿ ತನ್ನ ಪ್ರಾಣವ  
ಬಿಟ್ಟು ಕೊಂದವನು ಕರ್ಣನೋ ಪಾಂಡವರೋ

Contd..2

G 337 LA2.4

2X2= 04

IV ಎರಡು ಪದ್ಯ ಸಾಲುಗಳ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಸಾಲಿನ ಮಹತ್ವವನ್ನು ವಿವೇಚಿಸಿ

- 15) ಬಳಿಕಕ್ಷಯ ಸೀರೆಯಾಗಲಿಯೆಂದ ಗದುಗಿನ ವೀರನಾರಾಯಣ
- 16) ಕರೆಯಲೆಲ್ಲಿದೆ ಬಿಡುವು ಈ ಪ್ರಾಣಿಗೆ
- 17) ತನು ಕನ್ನಡ, ಮನ ಕನ್ನಡ, ನುಡಿ ಕನ್ನಡವೆಮ್ಮವು
- 18) ಹುತ್ತದೊಳಗೆ ಹರಿದು ಹಾವಾಗಿ ಹರಸುತಾಳೆ

3X2= 06

V ಅ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ

- 19) ಕುಮಾರವ್ಯಾಸ
- 20) ಕೆ.ಎಸ್. ನರಸಿಂಹಸ್ವಾಮಿ
- 21) ಎಂ. ಗೋವಿಂದ ಪೈ
- 22) ಚ. ಸರ್ವಮಂಗಳ

ಆ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ

3X2= 06

- 23) ನೇಮಿಚಂದ್ರ
- 24) ರೋಹಿತ್ ಚಕ್ರತೀರ್ಥ
- 25) ವಿಶ್ವೇಶ್ವರ ಭಟ್
- 26) ನಿರಂಜನ ವಾನಳ್ಳಿ

VI ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿ

1X10= 10

- 27) "ರೂಪಕ ಸಾಮ್ರಾಜ್ಯ ಚಕ್ರವರ್ತಿ" - ಇದು ಯಾವ ಕವಿಗೆ ಇರುವ ಬಿರುದು?
- 28) ವಚನಕಾರ್ತಿ ಸತ್ಯಕ್ಕನ ಕಾಲ ಯಾವುದು?
- 29) ಮೋಹನ ತರಂಗಿಣಿ - ಇದು ಯಾರು ಬರೆದ ಕೃತಿ?
- 30) ಕನ್ನಡಿಗರ ತಾಯಿ ಕವನವನ್ನು ಯಾವ ಸಂಕಲನದಿಂದ ಆರಿಸಲಾಗಿದೆ?
- 31) 'ಬದುಕು ಬದಲಿಸಬಹುದು' - ಇದು ಯಾರ ಅಂಕಣ ಬರಹ?
- 32) ಒಂಟಿಗಳ ದಿನವನ್ನು ಯಾವ ದಿನಾಂಕದಂದು ಆಚರಿಸಲಾಗುತ್ತದೆ?
- 33) ವಿಶ್ವೇಶ್ವರ ಭಟ್ಟರ ಹುಟ್ಟೂರು ಯಾವುದು?
- 34) ಬೋಗಸೆ ತುಂಬಾ ಪ್ರೀತಿ - ಇದು ಯಾರ ಕವನ ಸಂಕಲನ?
- 35) ಸ್ವಾಮಿ ವಿವೇಕಾನಂದರ ಪೂರ್ವಾಶ್ರಮದ ಹೆಸರೇನು?
- 36) ಸಮಾಜಶಾಸ್ತ್ರ ದರ್ಶನ ಸರಣಿ - ಇದು ಯಾರ ಕೃತಿ?

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.Com. Semester IV – Degree Examination  
May / June - 2023**

**SANSKRIT**

Time: 2½ hrs.

Max Marks: 60

- 1 द्वौ अनुवादं कृत्वा विवृणुत । 2 x 5 = 10
- 1.1 त्रातोऽयं शङ्खचूडः पतंगपतिमुखात् वैनतेयो विनीतः  
तेन प्राग्भक्षिता ये विषधरपतयो जीवितास्तेऽपि सर्वे ।  
मत् प्राणाप्त्या विमुक्ता न गुरुभिरसवः चक्रवर्तित्वमाप्तम्  
साक्षात् त्वं देवि दृष्टा प्रियमपरमतः किं पुनः प्रार्थ्यते यत् ॥
- 1.2 युद्धप्रियाश्च शरणागतवत्सलाश्च दीनेषु पक्षपतिताः कृतसाहसाश्च ।  
एवंविधप्रतिभयाकृतिकुचेष्टितानां दण्डं यथार्थमिह धारयितुं समर्थाः ॥
- 1.3 भुक्तानि यौवनसुखानि यशोऽवकीर्णं राज्ये स्थितं स्थिरधिया चरितं तपोऽपि ।  
श्लाघ्यः सुतः सुसदृशान्वयजा स्नुषेयं चिन्त्यो मया ननु कृतार्थतयाऽद्य मृत्युः ॥
- 1.4 भ्रातृणां मम सर्वेषां कोऽयं भो गुणतस्करः ।  
दृष्ट्वैतद् बालशौण्डीर्यं सौभद्रस्य स्मराम्यहम् ॥
- 2 त्रीन् सप्रसङ्गं विवृणुत । 3 x 4 = 12
- 2.1 विचित्राणिहि दैवविलसितानि ।  
2.2 मर्षयतु भवान् मर्षयतु । अयं मे प्रकृतिदोषः ।  
2.3 भोः सुयोधन, वर्धद्रे ते शत्रुपक्षः ।  
2.4 परितुष्टास्मि ते वत्स जीवजीमूतवाहन ।  
2.5 स्वरोऽयं बहुसदृशो धनञ्जयस्वरस्य ।
- 3 त्रीन् कर्णाटकभाषया आङ्ग्लभाषया वा प्रबन्धात्मकमुत्तरं लिखत । 3 x 5 = 15
- 3.1 मध्यमव्यायोगः इति नाटकशीर्षिकायाः सार्धक्यं निरूपयत ।  
3.2 गरुडस्य मनः परिवर्तनं व्याख्यात ।  
3.3 नागानन्दम्-नाटकस्य पञ्चमाङ्कस्य विमर्शं लिखत ।  
3.4 भासमहाकवेः विषये प्रबन्धं लिखत ।  
3.5 संस्कृतनाटकानां उगमः- अस्मिन् विचारे प्रबन्धं लिखत ।
- 4 एकं संस्कृतेन टिप्पणीं लिखत । 1 x 5 = 05
- 4.1 पाण्डवाः ।  
4.2 श्रीहर्षदेवः ।  
4.3 महाभारतम् ।
- 5 द्वौ कर्णाटकभाषया आङ्ग्लभाषया वा टिप्पणीं लिखत । 2 x 4 = 08
- 5.1 भरतवाक्यम् ।  
5.2 वृद्धब्राह्मणः ।  
5.3 घटोत्कचः ।
- 6 एकम् अलङ्कारं सलक्षणं सोदाहरणं विवृणुत । 1 x 5 = 05
- 6.1 उपमा ।  
6.2 श्लेषः ।  
6.3 रूपकः ।
- 7 एकं वृत्तं सलक्षणं सोदाहरणं विवृणुत । 1 x 5 = 05
- 7.1 अनुष्टुप् ।  
7.2 इन्द्रवज्रा ।  
7.3 वसन्ततिलका ।

(2021 Batch onwards)

Reg. No:

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G 739.LA 8.4

St Aloysius College (Autonomous)  
MangaluruB.A. /B.Sc./B.Com Semester IV - Degree Examination  
May /June - 2023

KONKANI

Max. Marks: 60

Time: 2 ½ Hours

ಕವನಾಂ- ಯುನಿಟ್ ೧

(5×1=5)

I ಖಂಚಾಯ್ ಎಕಾ ಕವನಾಚೊ ಸಾರಾಂಶ್ ಬರಯಾ

೧. ಮ್ಹಜ್ಯಾ ಮತಿಂತ್ ಕದಾಳಾಗೀ ಸರ್ ಲ್ಹಾಂ

ವಾಪ್ತಾಕ್ ಸಯ್ರ್ಯಾ ಧಯ್ರ್ಯಾಂನಿ

ಕಾಲ್ ಮಾತ್ಯೆಕ್ ಪಾಯ್ಲಾ.

೨. ದೊಳ್ಯಾ ಖಾಂಜಿಂತ್ಲಿಂ ದುಃಖಾಂ ವ್ಹಸುನ್ ಭಾಯ್ರ್ ಯೆತಾನಾ

ಬೋಳ್ ರುಕಾರ್ ಭಿಜ್ಲೊಂ ಕಾವ್ಲೊ

ಆಂಗ್ ವಾಪ್ತಾಂಕ್ ಲಾಗ್ಲೊ

ಧಂಬೆ ಉಸಾಳೆಚ್ ತೊ ಸುಶೆಗಾತ್ ಉಬ್ಲೊ.

(1×5=5)

II. ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ

೧. ನಂದಿನಿ ಕೊಣಾಚೆಂ ಲಿಖ್ಣೆ ನಾಂವ್ ಜಾವ್ನಾಸಾ?

೨. ಪವ್ಪ ಲಾಗಿಂ ಸವಾಲ್ ಕಿತೆಂ?

೩. ನೆಟ್ ವರ್ಕ್ ಬಿರ್ಪು ಕವನಾಚೊ ಕವಿ ಕೋಣ್?

೪. ನಯೀಫ್ ರಸ್ತೊ ಖಂಯ್ಸರ್ ಆಸಾ?

೫. ಕುರು ಕುರು ಕಾನಾ ..... ಬಾಳ್ ಗೀತ್ ಸಂಪೂರ್ಣ್ ಕರಾ.

(5×1=5)

III ಖಂಚಾಯ್ ಎಕಾ ಸವಾಲಾಕ್ ಜಾಪ್ ಬರಯಾ :

೧. ಧಂವ್ರಾಕ್ ಆನಿ ದುಬ್ಳಿಕಾಯೆಕ್ ಆಸ್ಲೊ ಸಂಬಂಧ್ ಕಸೊ ವ್ಯಕ್ತ್ ಜಾಲಾ?

೨. ಜಿಣಿಯೆಂತ್ ಸಾವ್ಲೊ ಮನ್ಶಾಕ್ ಕಸಲ್ಯಾ ಆಶೆಕ್ ವರ್ನ್ ವಾಯ್ತಾತ್ ವಿವರ್ಸಿಯಾ.

ಗದ್ಯ ಭಾಗ್ ಯುನಿಟ್ -೨

(1×5=5)

I ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ

೧. ಭಾವ್ ಅಂತೊನ್ ಮೊಸ್ಕೊನಿಚೊ ಜಲ್ಮ್ ಕದಾಳಾ ಜಾಲೊ?

೨. ಭಾವ್ ಮೊಸ್ಕೊನಿನ್ ಸೊಡಯಿಲ್ಲಿಂ ಪಿಂತುರಾಂ ಆಸ್ಲೊ ಖಂಚಾಯ್ ಎಕಾ ಇಗರ್ಜೆಚೊ ಉಲ್ಲೇಖ್ ಕರಾ.

೩. ವೊಕ್ಲೆ-ನೊವ್ರಾಚೆ ನ್ಹಸಣ್ ಉಲ್ಲೇಖ್ ಕರಾ.

೪. ಜುಸ್ತಿಫಿಕಾಕ್ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?

೫. " ಕಾನಿಂ ಫಾಲೆಂ ತೇಲ್ ಕಪಾಲಿಂ ಕಾಡ್ಲೊ..... ಹಿ ವೊವಿ ಪೂರ್ಣ್ ಕರಾ.

(5×2=10)

II. ಖಂಚಾಯ್ ದೋನ್ ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ

೧. ಕೊಂಕ್ಣಿ ಸಂಸ್ಕೃತೆಂತ್ ಗರ್ಭೆಸ್ತ್ ಸ್ತ್ರೀಯೆಕ್ ಕರ್ಚೊ ಸನ್ಮಾನ್ ಕಳಯಾ.

೨. ಖಂಚೊಯ್ ಪಾಂಚ್ ವೊವಿಯೊ ಬರಯಾ.

೩. ಭಾವ್ ಅಂತೊನ್ ಮೊಸ್ಕೊನಿಚ್ಯಾ ಜಿಣ್ಯೆಚಿ ಪರಿಚಯ್ ಕರಾ.

೪. ಕೊಂಕ್ಣಿ ಸಂಸ್ಕೃತೆಚ್ಯಾ ನ್ಹಸಾ ವಿಶಿಂ ಉಲ್ಲೇಖ್ ಕರಾ.

Contd...2

(5×1=5)

I ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ

೧. ಆಂಜೆಲ್ ಕಾದಂಬರಿಚೊ ಬರಯ್ಲಾರ್ ಕೋಣ್?
೨. ರೊಫಿ ಖಂಯ್ ಭಾಯ್ ಸರ್ನ್ ಪೆತಾ?
೩. ಕೋಣ್ ಭಾವಾಡ್ತಾ ಖಾತಿರ್ ಜೀವ್ ದೀಂವ್ಕ್ ತಯಾರ್?
೪. ಕಾದಂಬರಿಂತ್ ಮಹಾಭಾರತಾಚೊ ಶಕುನಿ ಕೋಣ್?
೫. ಆಂಜೆಲ್ ಕೊಣಾಚಿ ಧುವ್?

(5×2=10)

II ಖಂಚಾಯ್ ದೋನ್ ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

೧. ಆಂಜೆಲ್ ಕಾದಂಬರಿತ್ಲಾ ನೋಬೆಲಾಪ್ರಶಸ್ತಿ ಪಾತ್ರಾ ವಿಶಿಂ ಚರ್ಚಾ ಕರಾ
೨. ಆಂಜೆಲ್ ಕಾದಂಬರಿ ಪ್ರಸ್ತುತ್ ಪರಿಗತಂತ್ ಸಮಕಾಲೀನ್ ಮ್ಹಣ್ ಭಗ್ತಾ ಗೀ ವಿವರ್ಸಿಯಾ.
೩. ಆಂಜೆಲ್ ಕಾದಂಬರಿಂತ್ಲೊ ರೊಜ್ ಬಾಯೆಚೊ ಪಾತ್ರ್ ವಿವರ್ಸಿಯಾ.

ಯುನಿಟ್ ೪ - ವ್ಯಾಕರಣ್

(5×1=5)

I ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ

೧. ಗಾದಿ ಕಿತೆಂ ಸಾಂಗ್ತಾತ್?
೨. ಖಂಚಿಯ್ ಏಕ್ ಹುಮಿಣ್ ಸೊಡಯಾ.
೩. ಅಮ್ಸೊರ್ ಸಬ್ ಕನ್ನಡಾಂತ್ ಅನುವಾದ್ ಕರಾ.
೪. ಭಾಶಾಂತರ್ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?
೫. ಭಾಶಾಂತರ್ಕಾರಾಚಿ ಖಂಚಿಯ್ ಏಕ್ ಸಮಸ್ಯಾ ಉಲ್ಲೇಖ್ ಕರಾ

(5×2=10)

II ಖಂಚಾಯ್ ದೋನ್ ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ

೧. ಸಮಾಜಿಚ್ಯಾ ಉದರ್ಗತಂತ್ ಯುವಜಣಾಂಚೊ ಪಾತ್ರ್.
೨. ಪರಿಸರ್ ರಾಕಣೆಂತ್ ಮ್ಹಜೊ ಪಾತ್ರ್.
೩. ಕಾರ್ಯಂ ಜಾಲೆಂ ವಯ್ ಮೆಲೊ.
೪. ಖಂಚೊಯ್ ಪಾಂಚ್ ಹುಮಿಣ್ಯೊ ಸೊಡವ್ನ್ ಬರಯಾ.

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G 740 LA7.4

(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 IV – Degree Examination  
May / June - 2023

**ADDITIONAL ENGLISH  
World Literature - II**

Time: 2½ hrs.

Max Marks: 60

**UNIT - I (SHORT STORIES)**

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

- Where was the Modern Frame works situated at as mentioned in the short story, 'The Gold Frame?'
- Check girl is one who takes care of \_\_\_\_\_.
  - Your coat and umbrella
  - Some of your important belongings
  - Items of travelling
  - Anything you ask her to take care of
- How much money did Hari Singh steal?
- What was the prayer chanted by the three hermits?
- Where was the Bishop sailing from?

**B. Answer any THREE of the following in about 180-200 words each:**

(3x5=15)

- How does R.K Narayan define Bharat Brand of English? Why does he strongly advocate its use?
- How is 'The Gold Frame' a story of humour, suspense and irony? Explain with examples from the story?
- If you had been Anil, what would you have done with Hari Singh? Explain with reference to the story, 'The Thief' by Ruskin Bond.
- How does the peasant describe the appearance of the hermits that he came across in one of his previous journeys?

**UNIT - II (PLAY)**

**II. Answer any ONE of the following in about 180 words each:**

(1X10=10)

- Critically evaluate any two characters in the play, 'Dance Like A Man' for their attitudes towards gender roles and how men and women "ought to" behave in society.
- Comment on how 'Dance Like A Man' talks about the devadasi system and the role of traditional "temple dancers" in Indian history?

Contd...2

**UNIT - III (NOVEL)**

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

1. Albert Camus', 'The Outsider' is an existential work. Comment.
2. How does the main character in 'The Outsider' respond to death?

**UNIT – IV (GRAMMAR AND WRITING SKILLS)**

**IV A. Give suitable question tags for the following expressions: (10x1=10)**

1. It's quite warm today.
2. Hundred rupees is nothing nowadays.
3. Few people thought about it.
4. A little work was done.
5. He knows the answer.
6. She never used to live in Delhi.
7. We mustn't be harsh to children.
8. Don't be late for the class.
9. Let's go for a walk.
10. Everyone played well.

**B. Write an argumentative essay on any ONE of the topics given below in about 250 words: (1x10=10)**

1. Is climate change the biggest threat to the world?
2. Is social media bad for kids?

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(2021 Batch onwards)

G 750 LA6.4

Reg. No. :

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**St. Aloysius College (Autonomous)****Mangaluru****B.A./B.Sc. /B.Com./B.B.A./B.C.A. - Semester IV - Degree Examination  
May /June - 2023****FRENCH****Time: 2½ hrs.****Max Marks: 60****I. Répondez aux questions:****(1 x10=10)**

1. Quand la construction de la cathédrale Notre-Dame a-t-elle commencé ?
2. Qu'est-ce que beaucoup de salariés des entreprises craignent ?
3. Quel est le salaire (SMIC) minimum en France ?
4. La tour Eiffel Construite en deux ans par -----
5. Quand les français ont un sentiment d'injustice ?
6. Où nous trouvons le tableau de Monalisa ?
7. Écrivez l'un des résultats de la révolution française.
8. Qu'est-ce que c'est la carte vitale
9. Écrivez quatre tâches ménagères.
10. Qui est le président Français?
11. Écrivez une région connue pour le fromage français.

**II. Répondez aux TROIS questions en 6 ou 7 lignes****(5 x3=15)**

1. Quel métier aimeriez-vous faire dans votre vie?
2. Parlez de l'économie en France.
3. Quel type de tâches ménagères vous faites souvent à la maison.
4. Énumérez et discutez l'alimentation française

**III. Comparez:****(1 x 5=5)**

1. Les vins et les bières (bons +)
2. Sarah et Mathilde apprennent (bien +)
3. Rajasthan et Andhra Pradesh a des fleuves (-)
4. Les femmes et les hommes travaillent (=)
5. Marc et Jonathan marchent (vite -)

**IV. Mettez les verbes au temps indiqué:****(1 x 5=5)**

1. Je \_\_\_\_\_ (installer - passé composé) à Lille il y a deux semaines.
2. Nous \_\_\_\_\_ (placer- présent) les livres sur la table.
3. Prends des médicaments, vous ne \_\_\_\_\_ (être- futur) plus malade.
4. Elle \_\_\_\_\_ (découvrir- passé composé) ce petit resto par hasard.
5. A l'époque, Il \_\_\_\_\_ ( falloir - imparfait) que je fasse mes devoirs.

**V. Répondez en utilisant les pronoms possessifs****(1x5 =5)**

1. Tu as passé de bonnes vacances? J'ai dû annuler \_\_\_\_\_ à cause de la pluie.
2. Zara est-ce que c'est ses lunettes?
3. Est-ce que c'est l'appartement de nos cousins?
4. Est-ce qu'il est sa fille? Oui elle est \_\_\_\_\_
5. Elle a perdu sa valise. Tu peux le donner \_\_\_\_\_?

Contd...2

**VI. Complétez le texte avec les mots proposés:**

(1 x 5=5)

*(populaire, utilisateurs, appliquent, photo, population)*

Les nouvelles restrictions chinoises s' \_\_\_\_\_ uniquement sur les jeux en ligne, c'est-à-dire ceux qui se jouent sur Internet soit les plus nombreux ! Et elles visent notamment Honor of Kings, le jeu multijoueur le plus \_\_\_\_\_, qui compte plus de 100 millions d' \_\_\_\_\_ quotidiens, et parmi eux de nombreux enfants et adolescents. Tu te dis peut-être qu'il sera facile pour les jeunes de contourner les nouvelles interdictions ? Détrompe-toi, car pour se connecter ils doivent désormais présenter leur \_\_\_\_\_ d'identité. Et dans ce pays où des technologies très sophistiquées surveillent près de la \_\_\_\_\_, il y a peu de chances d'échapper aux contrôles...

**VII. Lisez le texte et répondez aux questions:**

(1x10=10)

Salut Stefano,

Ma mère m'a dit que tu allais visiter Paris avec Georgia de lundi à mercredi. Trois jours, c'est parfait pour bien visiter Paris !

Voici donc l'itinéraire que je vous conseille.

D'abord, je vous conseille de presque tout faire à pied, Paris est une ville faite pour la marche. Si vous prenez les transports en commun, prenez plutôt le bus. Comme ça, vous pourrez profiter de la vue contrairement au métro.

Je sais que tu rêves de voir les champs Élysées, alors je vous conseille de commencer par là. Vous pourrez monter en haut de l'Arc de Triomphe. Ensuite, vous pourrez marcher jusqu'au Louvre. Pour y aller, c'est facile : c'est tout droit. Si vous voulez visiter le Musée du Louvre, je vous conseille de réserver vos places sur internet, comme ça, vous ferez la queue moins longtemps (30 minutes maximum).

Attention, presque tous les musées sont fermés le mardi à Paris !

Du coup, pour mardi, je vous conseille d'aller en haut de la tour Eiffel. Elle est ouverte tous les jours de l'année. C'est un grand classique à ne pas manquer. Ensuite, vous pourrez longer les quais de Seine jusqu'à la Cathédrale de Notre-Dame. Malgré l'incendie, la façade de devant reste très belle. Il y a aussi des restaurants sympas et pas chers dans le quartier Saint-Michel, juste à côté.

Si vous avez encore du temps, je vous conseille de visiter l'intérieur du Panthéon. C'est mon bâtiment préféré de Paris, il est aussi ouvert le mardi. À l'intérieur, vous aurez l'impression d'être dans le jeu vidéo « Bioshock ». Il y a notamment une statue avec une citation que j'adore : « vivre libre ou mourir ».

Pour le dernier jour, je vous conseille d'aller à Montmartre pour voir la Basilique du Sacré-Cœur. Pour le reste, laissez-vous porter par la ville et marchez au hasard, vous serez rarement déçus

**Répondez aux questions:**

1. Qui va visiter Paris
2. Comment le narrateur conseille de visiter Paris ?
3. Pourquoi le narrateur conseille d'utiliser le bus comme transport en commun ?
4. Comment Stefano peut aller de l'Arc de Triomphe au Louvre ?
5. Que doit faire Stefano pour moins faire la queue au Musée du Louvre ?
6. Pourquoi Stefano doit faire attention le mardi à Paris ?
7. Quand est ouverte la tour Eiffel ?
8. Qu'est-ce qu'il y a dans le quartier Saint-Michel ?
9. Où peut-on voir une statue avec la citation « vivre libre ou mourir » ?
10. Où le narrateur devrait aller mercredi ?

**VIII. Dialogue**

(5 x 1=5)

1. Votre amie va à un entretien pour trouver du travail. Vous lui donnez des conseils.  
OU
2. Deux amis dans un restaurant.

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(2021 Batch onwards)

G 751 LA5.4

Reg. No.

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.A./B.Com./B.Sc./B.B.A/B.C.A - Semester IV - Degree Examination  
May / June -2023**

**MALAYALAM**

Time: 2½ hrs.

Max Marks: 60

(2x3=6)

**I. വ്യാഖ്യാനിക്കുക (രണ്ടെണ്ണം)**

1. ഒരു തപ്തഗോളമായ് തീരുന്ന ഭൂമിയിൽ സഫലസപ്തങ്ങളായ് തീരാം..
2. എൻറെ പൊന്നോമന കേണിടുബോൾ എൻറെയടുത്തേക്ക് കൊണ്ടുപോരൂ.. ഈകൈയ്യാൽകുഞ്ഞിനെയെറ്റുവാങ്ങി ഈമുലയുട്ടാൻ അനുവദിക്കൂ
3. വരിക നീപോയ് പഠിച്ചു മിടുകനായ്, തരുവനപ്പോഴേക്കോമന, കഞ്ഞിത്താൻ

**II. കുറിപ്പു തയ്യാറാക്കുക (രണ്ടെണ്ണത്തിന്)**

(2x3=6)

4. 'ആഗ്രഹമുണ്ടെങ്കിൽ പണമില്ലാത്തവനും പഠിക്കാനുള്ള സാഹചര്യം ഉണ്ടാക്കിയേ തീരൂ ഈ സമൂഹത്തിൽ'- എന്ന ചിന്ത മുണ്ടശ്ശേരിയിൽ ഉണ്ടാകാനിടയായ സാഹചര്യമെന്ത്?
5. മുണ്ടശ്ശേരി എഴുത്തിൻറെയും വായനയുടെയും ലോകത്തിലേക്ക് കടന്നുവരാനിടയായ സാഹചര്യമെന്ത്?
6. തൃശ്ശൂർലഹള കൊച്ചിരാഷ്ട്രീയത്തെ സാധീനിച്ചതെങ്ങിനെ?

**III. ഒരുപുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (രണ്ടെണ്ണത്തിന്)**

(2x7=14)

7. പരമുപിന്നുമുന്നിൽ ഗുരു ശിഷ്യനായിത്തീന്നതെങ്ങിനെ?
8. അമ്മ -ഒരാസാദനം തയ്യാറാക്കുക
9. അച്ഛൻ മകനോട് ആവിശ്യപ്പെട്ടതെന്തൊക്കെ ?

**IV. ഒന്നുപുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (രണ്ടെണ്ണത്തിന്)**

(2x7=14)

10. ജോസഫ് മുണ്ടശ്ശേരി,തന്നിലൊരു പ്രസംഗികൻ വളർന്നുവരാനിടയായ സാഹചര്യത്തെക്കുറിച്ച് പരാമർശിക്കുന്ന കാര്യങ്ങളെന്തൊക്കെ
11. അന്നത്തെ സാമൂഹിക സാംസ്കാരിക ജീവിതത്തിൽ ജാതിയും സമുദായവും വല്ലാത്തൊരു ശിഥിലീകരണ ശക്തിയായിരുന്നു എന്നു ജോസഫ് മുണ്ടശ്ശേരി സമർത്ഥിക്കുന്നതെങ്ങിനെ?
12. മുണ്ടശ്ശേരി ഓർത്തെടുക്കുന്ന തൻറെ ബാല്യകാലവിദ്യാഭ്യാസ സ്മരണകൾ എന്തൊക്കെ?

**V. രണ്ട് പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (ഒരെണ്ണത്തിന്)**

(1x10=10)

13. സി.എൻ ശ്രീകണ്ഠൻനായരുടെ നാടകത്രയത്തിലെ "സാകേതം" നാടകീയതകൊണ്ടും ചടുല സംഭാഷണം കൊണ്ടും മികച്ചു നിൽക്കുന്നു-സമർത്ഥിക്കുക
14. സി.എൻ ശ്രീകണ്ഠൻനായരുടെ സാകേതത്തിലെ കൈകേയി സാഹചര്യത്തിൻറെ ഇരയാണ്. സമർത്ഥിക്കുക.

**VI. രണ്ട് പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (ഒരെണ്ണത്തിന്)**

(1x10=10)

15. വിദ്യാഭ്യാസവും സംസ്കാരവും.
16. വൃദ്ധസദനങ്ങൾ.
17. അവയവദാനത്തിൻറെ പ്രസക്തി.

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