

(2019 Batch onwards)

G 135.3/335.3/435.3/535.3/635.3

Reg. No:

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St Aloysius College (Autonomous)

Mangaluru

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

February 2021

ENGLISH

Time: 3 Hours

Max. Marks: 100

UNIT - I (PROSE)

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

1. Mention one of Bruce Lee's professions.
2. The Tawaifs are also known as _____.
3. The article 'The Diaspora Men' was published in _____.
4. In what does Indian society embedded, according to the lesson, 'Prospects of Democracy?'
5. Name any one force that according to Narayana Murthy, reshapes our world?

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

(5x5=25)

1. How does the author Pramod Kumar compare slave labour and indentured labour?
2. Write a short note on the interesting circumstances of the birth of Bruce Lee in America.
3. How did the colonial mores change the life of the tawaifs in 1920s? Explain.
4. Explain Dr Ambedkar's idea of society.
5. How according to Mr. Murthy, has Information Technology helped in designing customer-friendly goods?
6. Explain how Bollywood reduced the life of tawaifs into stereotypes of immoral women?
7. Examine Ambedkar's ambiguous position on Education's ability to end class system.

UNIT - II (POETRY)

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

1. 'That my days have been a dream'. What incident transpired in the poet's life, that makes the poet question that his days have been nothing but a dream?
2. What does the poet Raymond Garfield urge the slave?
3. What is the mask a symbol of in the poem, 'We Wear the Mask?'
4. How is love presented in the poem, 'The Unquiet Grave?'
5. "Each of the house is a village". What is the figure of speech used in these lines?

Contd...2

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B. Answer any FOUR of the following in about 120 words each.

(4x5=20)

1. How do you think urbanization and globalization have affected rural life? Explain with reference to the poem, 'For the Dispossessed.'
2. Explain the symbols of the 'surf-tormented shore', and 'the grains of golden sand' with reference to the poem, 'A Dream Within A Dream.'
3. Comment on the conversation between the spirit of the lover and the young man in the poem, 'The Unquiet Grave.'
4. The poem, 'We Wear the Mask', has an appeal to the Lord to save or heal the 'tortured souls.' Explain the agony of the speaker?
5. Write the relation drawn by the poet between existence, sacrifice and death with reference to the life of the slave in the poem, "Time to Die."
6. Comment on the idea of death being a stepping stone for the slave's "children's children" to cross upon, according to the poem, "Time to Die."

UNIT - III (SHORT - STORY)III. Answer any THREE of the following in about 150 words each:

(3x5=15)

1. Comment on the king's semi-barbaric form of justice in the story, "The Lady or the Tiger?"
2. What role did the public play as spectators in the theatre of justice?
3. What change did the fifteen years of confinement bring to the life and thoughts of the old banker? Explain in the context of the short story, "The Bet."
4. How did the renunciation note of the prisoner affect the banker?
5. Write a short note on the discussion between the banker and his friends that leads to the bet.

UNIT - IV (Grammar and Writing Skills)

IV. A. Read the following passage carefully and write a precis of the same.

(1x5=5)

Teaching is the noblest of professions. A teacher has a sacred duty to perform. It is he on whom rests the responsibility of moulding the character of young children. Apart from developing their intellect, he can inculcate in them qualities of good citizenship, remaining neat and clean, talking decently and sitting properly. These virtues are not easy to be imbibed. Only he who himself leads a life of simplicity, purity and rigid discipline can successfully cultivate these habits in his pupils. Besides a teacher always remains young. He may grow old in age, but not in spirit. Perpetual contact with budding youths keeps him happy and cheerful. There are moments when domestic worries weigh heavily on his mind, but the delightful company of innocent children makes him overcome his transient moods of despair.

Contd...3

B. Choose appropriate words from the given list and fill in the blanks.**(5x1=5)**

It was _____ coincidence that we were both on the same train that day. My friend Mr. Hemanth comes from a _____ community of weavers in southern Maharashtra. He is _____ interested in folk culture. Folk culture refers to elements of everyday life in traditional, localized people that are immediately recognizable as belonging to that culture. The conveyance of a sense of place is important in folk culture; even when these elements appear in other regions or cultures, they still retain the identity of their founding culture. Our discussion soon turned to the topic of _____ corruption that was destroying our economy and the _____ decline of morality in public life. (sure, steady, sheer, close-knit, very, overt, chance, rampant, prominent, worthy)

C. Choose appropriate phrasal verbs from the given list and fill in the blanks.**(5x1=5)**

1. See if you can rework your schedule and _____ practical ways to reduce the number of hours you're on call.
2. If they don't pay, they could be _____ of the house.
3. Can you _____ for me on the conference call? I have to leave early today for a doctor's appointment.
4. Please _____, so that the people at the back of the room can hear you.
5. The air craft is due to _____ at mid night. (turn out, help out, fill in, speak up, come up with, take off, speak out, come out)

D. Fill in the blanks with appropriate tense forms of verbs given.**(5x1=5)**

One quality that _____ (help) students succeed in their studies is self-discipline. It _____ (be) particularly important in college. I _____ (learn) a great deal about self-discipline by observing my friend Emma. I have noted that Emma plans her time every night before she _____ (go) to bed. By having a time table and sticking to it, she _____ (be) always able to accomplish a lot more than I can.

E. Read the following context carefully and write a report in about 200 words.**(1x5=5)**

The HR manager, Mr Neeraj Gupta of Arcelor Steel Pvt Ltd with its corporate office in Delhi has requested you to make a study of irregular attendance of contract wage workers of the company. Most of the workers are migrants from states like Bihar, Orissa and Jharkhand. The company claims that the wages paid to the workers are quite competitive compared to other companies in the same sector.

F. Read the following context carefully and write minutes of the meeting in about 200 words.**(1x5=5)**

The office bearers of District cooperative bank consisting of the Chairman and four directors have a meeting to discuss the poor performance of the bank due to lockdown and other measures introduced by the government. The meeting lasts for one and a half hours with many suggestions made for improving the banks performance.

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St Aloysius College (Autonomous)

Mangaluru

B.A./B.Com/BBA/B.Sc./BCA. - Semester III -Degree Examination

January -2021

HINDI

Time: 3 hrs.

Max Marks: 100

- I अ) किसी एक प्रश्न का उत्तर लिखिए : (1X6=06)
1. आलेखन संबंधी सामान्य अनुदेशों को लिखिए।
 2. एक अच्छे आलेखन के गुण कौन कौन से हैं ? उन्हें विस्तार से लिखिए।
- आ) किन्हीं दो प्रश्नों के उत्तर लिखिए : (2X7=14)
1. महिला महाविद्यालय में रिक्त कन्नड सहायक प्राध्यापक पद के लिए प्राचार्य के नाम एक आवेदन पत्र लिखिए।
 2. तारानाथ फूटवैर, शास्त्री नगर कोल्लापुर से जो माल आपने मँगाया है, वह आदेश के अनुसार नहीं है। उन्हें क्षति पूर्ति की प्रार्थना करते हुए एक शिकायती पत्र लिखिए।
 3. सूरज इलेक्ट्रिकल्स की तरफ से अपने ग्राहकों को अपनी कंपनी की नई शाखा स्थापित करने की सूचना देते हुए एक परिपत्र लिखिए।
- II अ) निम्न लिखित अवतरण को पढ़कर दिये गये प्रश्नों के उत्तर लिखिए : (5X2=10)
- पारंपरिक भारतीय मूल्यों का अवलोकन वैयक्तिक एवं परिसीमित भौगोलिक क्षेत्र में बसे लोगों अथवा समूहों को जो समान नेतृत्व प्रणाली का लाभ उठाते हैं, हम राज्य कहते हैं। विभिन्न ऐतिहासिक उद्गम स्थलों के सामाजिक समूह, जो एक दूसरे से भौगोलिक, आर्थिक एवं राजनीतिक भाव से जुड़े हुए हैं, परंतु सामाजिक रूप से, विचारात्मक अथवा भाषात्मक आधार पर आत्मीकृत नहीं हैं फिर भी वे शांतिपूर्वक अथवा अत्यंत शांतिपूर्वक सहअस्तित्व की भावना से रहते हैं जो भारत राज्य की मुख्य विशिष्टता है। आधुनिक भारतीय विधि कुछ ऐसे नियमों को निर्धारित करेगी जिनका संबंध मुख्यतया पारिवारिक व्यवस्था से है जैसे कि लँगोट किस प्रकार पहनी जाती है अथवा पगड़ी किस तरह बाँधी जाती है। क्योंकि इस आधार पर एक क्षेत्रीय समूह के सदस्य के रूप में वादियों की पहचान की जा सके एवं उन्हें अपनी पारंपरिक विधि को अपनाने का अवसर प्राप्त हो सके। हालांकि उनके पूर्वजों ने वह क्षेत्र तीन-चार शताब्दियों पूर्व ही छोड़ दिया था। उपरोक्त प्रयुक्त शब्द राज्य से हमें भ्रमित नहीं होना चाहिए। व्यक्ति और राज्य के बीच संघर्ष हो, ऐसा कुछ नहीं था। यह स्थिति कम से कम विदेशी राज्य की स्थापना से पूर्व न थी। जिस प्रकार राज्य की प्रभुसत्ता की अवधारणा या चर्च-राज्य द्वि-भाजन भी नहीं था।
1. राज्य किसे कहते हैं ?
 2. भारत राज्य की मुख्य विशिष्टता कौनसी है ?
 3. आधुनिक भारतीय विधि कौनसे नियमों को निर्धारित करती है ?
 4. उपरोक्त प्रयुक्त शब्द राज्य से हमें क्या नहीं होना चाहिए ?
 5. 'अवधारणा' शब्द का अर्थ लिखिए ?
- आ) निम्नलिखित शब्दों का हिंदी में अनुवाद कीजिए : (5X1=05)
1. Absence
 2. Director
 3. Gazette
 4. Honorarium
 5. Notification
- इ) निम्नलिखित अवतरण का पल्लवन कीजिए : (1X5=05)
- 'क्रोध एक तरह का रोग होता है, जिसे क्षणिक पागलपन भी कह सकते हैं।' - महात्मा गाँधी।

Contd...2

III अ) एक वाक्य में उत्तर लिखिए :

(8X1=08)

१. जान से प्यारे एकांकी किस विधा कि एकांकी है ?
२. मृतक को ज़िन्दा करने का फ़ार्मुला किसने ढूँढा था ?
३. किससे बड़ा महबूब नहीं है ?
४. चाय पार्टी में कौन मौजूद नहीं थे ?
५. शीतल सहाय कौन-कौन से नाटक मंडली में थे ?
६. विनाश और प्रदर्शन का कारण क्या है ?
७. भीड़ पर गोली किसने चलाई थी ?
८. जन राज में कौन सेवक होते हैं ?

आ) किसी एक पात्र का परिचय दीजिए :

(1X6=06)

- १) मोहन गुप्ता २) कम्मो का पति

इ) किसी एक का संदर्भ सहित व्याख्या कीजिए :

(1X6=06)

१. "अरे साहब, ये क्या नहीं हैं ! ये प्रसिद्ध रेडियो आर्टिस्ट, मंच के कुशल अभिनेता हैं। इन्होंने 'शहज़ादा सलीम' में दरोगा जेल का पार्ट किया था। इधर ये नाटक लेखन की ओर...."
२. "शासन की जड़ें हिलती या ना हिलती दादा जी पर आप की जड़ें जरूर हिल जाती, आपका व्यापार ठप हो जाता। आपका नुकसान हो जाता।"

ई) किसी एक प्रश्न का उत्तर लिखिए :

(1X10=10)

१. 'जान से प्यारे' एकांकी में मृत परिवारों की मानसिकता का चित्रण दीजिए।
२. 'सीमा रेखा' एकांकी का सारांश अपने शब्दों में लिखिए।

IV अ) एक वाक्य में उत्तर लिखिए :

(8X1=08)

१. जमूरा ने कबूतर के चोंच में क्या देखा ?
२. जमूरा मंत्री को कहाँ से पकड़ कर लाता है ?
३. जमुना जी के बड़े बेटे का नाम क्या था ?
४. श्याम दुकान से क्या लाना भूल गया ?
५. सरोजिनी कौन थी ?
६. अंबिका के पत्नी का नाम क्या था ?
७. कुंती ने अपने पुत्र को कैसे पहचाना ?
८. कर्ण की स्वामी-भक्ति किसके प्रति थी ?

आ) किसी एक पात्र का परिचय लिखिए :

(1X6=06)

- १) श्याम २) दीनानाथ

इ) किसी एक का संदर्भ सहित व्याख्या कीजिए :

(1X6=06)

१. "मैंने तेरी हकीकत सभी लोगों को बयान कर दी है। मैं किसी हालत में लौट नहीं सकता। मैं अब यहीं रहूँगा।"
२. "मैंने सुना है कि सूर्योदय के बाद जो भी ब्राह्मण तुमसे दान में जो भी माँगेगा, तुम उसे दे दोगे।"

ई) किसी एक प्रश्न का उत्तर लिखिए :

(1X10=10)

१. 'अंडे के छिलके' पठित एकांकी का सार लिख कर उसकी विशेषताओं पर प्रकाश डालिए।
२. 'आखेट' एकांकी के आधार पर कर्ण का चरित्र चित्रण कीजिए।

(2015 Batch onwards)

G 337.3/G 427-3

Reg. No:

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ಸಂತ ಅಲೋಶಿಯಸ್ ಕಾಲೇಜು (ಸ್ವಾಯತ್ತ)

ಮಂಗಳೂರು

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

ಜನವರಿ - 2021

ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ - 3

ಸಮಯ: 3.00 ಘಂಟೆ

ಗಂಪ್ಯ ಅಂಕ: 100

ಕಾವ್ಯ

I. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಎರಡನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(10×2=20)

1. ಅಲ್ಲಮನ ಬಾಲ್ಯದ ಪವಾಡಗಳು ಕಾವ್ಯಭಾಗದಲ್ಲಿ ಮೂಡಿಬಂದ ಬಗೆಯನ್ನು ವಿವರಿಸಿ.
2. 'ನಾಗಣ್ಣನ ಕನ್ನಡಕ' ಕವನದ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿ.
3. ಬಸವಾದಿ ಶರಣರ ಜೀವನ ಮೌಲ್ಯ ಕವನದಲ್ಲಿ ಹೇಗೆ ನಿರೂಪಿತವಾಗಿದೆ? ವಿವರಿಸಿ.

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಟಿಪ್ಪಣಿ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(3×1=3)

1. ದುರ್ಮೋಧನನ ಛಲ
2. ತಂಬೂರಿ ಮತ್ತು ಬದುಕು

ಇ) ಕೆಳಗಿನ ಪದ್ಯಗಳಲ್ಲಿ ಒಂದರ ಭಾವಾನುವಾದ -ಸಂದರ್ಭ-ಸ್ವಾರಸ್ಯಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿ

(6×1=6)

1. ಅಸುರಂ ವಸುಧಾತಳಮಂ
ರಸಾತಳಕ್ಕುಯ್ಯೆ ಹರಿ ತರಲ್ ಪೊಕ್ಕವೊಲೀ
ವಸುಮತಿಯನೆತ್ತಿ ನಿನ್ನಯ
ದಸೆಯಿಂ ತರೆ ಪೊಕ್ಕನೆಂಜಿ ಪೊಕ್ಕನೆಕೊಳನಂ
2. ಸತ್ಯ ಶರಧಿಯೊಳು ತಂಬೂರಿ - ನಿತ್ಯ
ಉತ್ತಮರಾಡುವ ತಂಬೂರಿ
ಬತೀಸರಾಗವ ಬಗೆಯನರಿಯದಂಥ
ಕತ್ತಿಗಿನ್ನಾತಕೆ ತಂಬೂರಿ

ಈ) ಕೆಳಗಿನ ಪದ್ಯದ ಸಾಲುಗಳಲ್ಲಿ ಎರಡರ ಸಂದರ್ಭ -ಸ್ವಾರಸ್ಯಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿ.

(3×2=6)

1. ನೇರ್ಪಿಂಗೆ ನೇರ್ಪುಗೊಳ್ಳದೆ ಮಾಣೆಂ
2. ಜಾತನಲ್ಲ ವಿಚಾರಿಸುವಡೆ ಅಜಾತವಲ್ಲ
3. ಬಿಸಿಲು ತಾಗದು ಬೇನೆಯಾಗದ; ಪಿಸುರು ಬಾರದು ಕಣ್ಣಿಗೆ

ಉ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ವಸ್ತುನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(1×5=5)

1. ರನ್ನನ ಗುರು ಯಾರು?
2. ಪ್ರಭುಲಿಂಗ ಲೀಲೆಯ ಕರ್ತೃ ಯಾರು?
3. ಪಂಜಿಯವರ ಕಾವ್ಯನಾಮ ಯಾವುದು?
4. ಪು.ತಿ.ನರವರು ರಚಿಸಿದ ಒಂದು ಗೀತಾನಾಟಕವನ್ನು ಹೆಸರಿಸಿ.
5. ಸತ್ಯಾನಂದ ಪಾತ್ರೋಟರವರ ಊರು ಯಾವುದು?

Contd..2

ಗದ್ಯ ಪ್ರಬಂಧಗಳು

II. ಅ) ಕೆಳಗಿನ ಮೂರು ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಎರಡನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(10×2=20)

1. ಸಮಯ ನಿರ್ವಹಣೆ, ಸಕಾರಾತ್ಮಕ ಚಿಂತನೆ ಇವು ಬದುಕಿನ ಯಶಸ್ಸಿಗೆ ಮುಖ್ಯವಾದವು ಹೇಗೆ? ಪ್ರಬಂಧದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ವಿಶದಪಡಿಸಿ.
2. ಬಡವರಿಗೆ ಬದುಕು ತುಟ್ಟಿ-ಸಾವು ಇನ್ನೂ ತುಟ್ಟಿ- ಈ ಬಗ್ಗೆ ಆಶಾಬೆನಕಪ್ಪನವರು ನೀಡುವ ಉದಾಹರಣೆಯನ್ನು ವಿವರಿಸಿ.
3. ಮಶಕ ಮರಣಕ್ಕಾಗಿ ನಿರೂಪಕರು ಮಾಡಿದ ಪ್ರಯತ್ನಗಳನ್ನು ಆದರ ಫಲಿತಾಂಶವೇನು?

(6×1=6)

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಟಿಪ್ಪಣಿ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

1. ಕನ್ನಡದ ಮಾನಸ್ತಂಭ
2. ಸೈಲ್ಲಾಳ ತಾಯ್ತನದ ಛಲ

(1×4=4)

ಇ) ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗೆ ವಸ್ತುನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

1. 'ಲೀನಿಯರ್ ಗಣಿತ ಶಾಸ್ತ್ರದ ಜನಕ' ಎಂದು ಪ್ರಸಿದ್ಧರಾದವರು ಯಾರು?
2. 'ಮಾನಸ್ತಂಭ' ಎಂದರೇನು?
3. ಮುನಿಯಪ್ಪ ತನ್ನ ಮಗನ ಶವವನ್ನು ಯಾವುದರಲ್ಲಿ ಸಾಗಿಸಿದ?
4. ಲಾಂಗೂಲಾಚಾರ್ಯ ಎಂದೇ ಪ್ರಸಿದ್ಧರಾದವರು ಯಾರು?

ಕಾದಂಬರಿ

III. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(10×1=10)

1. ಕೃಷ್ಣೇಗೌಡನ ಆನೆ ಅಪರಾಧಿಯಾಗುತ್ತಾ ಹೋದ ಬಗ್ಗೆ ವಿವರಿಸಿ.
2. ಕಾದಂಬರಿಯು ಕಟ್ಟಿಕೊಡುವ 'ಮೂಡಿಗರೆ' ಎಂಬ ಮುನಿಸಿಪಾಲಿಟಿ ಪಟ್ಟಣವನ್ನು ಪರಿಚಯಿಸಿ.

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಎರಡನ್ನು ಟಿಪ್ಪಣಿ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(3×2=6)

1. ಫಾರೆಸ್ಟರ್ ನಾಗರಾಜನ ಪಾತ್ರವನ್ನು ಪರಿಚಯಿಸಿ.
2. ಆನೆ ಮತ್ತು ನಾಯಿಗಳ ಬಗ್ಗೆ ಬಂದ ಮತೀಯ ತಾಕಲಾಟ
3. ರೆಹಮಾನ್‌ಖಾನ್ ಮತ್ತು ಆನೆಗೆ ಜಗಳವಾದ ಪ್ರಸಂಗ

ಇ) ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ವಸ್ತು ನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(1×4=4)

1. ಲೇಖಕರಿಂದ ಕೊಡಲಿಯನ್ನು ತೆಗೆದುಕೊಂಡು ಹೋದವರು ಯಾರು?
2. ರೆಹಮಾನ್ ಹೇಳಿದ ಐವಿಟ್‌ನೆಸ್ ಯಾರು?
3. ಕೃಷ್ಣೇಗೌಡರ ಆನೆಯ ಮಾವುತನ ಹೆಸರೇನು?
4. ತೇಜಸ್ವಿಯವರ ಯಾವ ಕೃತಿಗೆ ಕೇಂದ್ರ ಸಾಹಿತ್ಯ-ಅಕಾಡೆಮಿಯ ಪ್ರಶಸ್ತಿ ಬಂದಿದೆ?

ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ

IV ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(7×1=7)

1. ಬಾಲೆಗೆ ಬೆದರಿದ ತಾಲಿಬಾನ್ ವ್ಯಂಗ್ಯ ಚಿತ್ರವನ್ನು ಸಮಗ್ರವಾಗಿ ವಿಶ್ಲೇಷಿಸಿ.
2. ಪ್ರಜಾಪ್ರಭುತ್ವದ ನಾಲ್ಕು ಸ್ತಂಭಗಳು ವ್ಯಂಗ್ಯ ಚಿತ್ರದ ಉದ್ದೇಶವನ್ನು ವಿಶ್ಲೇಷಿಸಿ.

ಆ) ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ವಸ್ತುನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(1×3=3)

1. 'ದಿ ಕಾಮನ್ ಮ್ಯಾನ್' ವ್ಯಂಗ್ಯ ಚಿತ್ರವನ್ನು ಬರೆದವರು ಯಾರು?
2. ಜಪಾನಿಗರು ವ್ಯಂಗ್ಯ ಚಿತ್ರವನ್ನು ಏನೆಂದು ಕರೆಯುತ್ತಾರೆ?
3. 'ದೇವತೆಗಳ ಕಣಿವೆ' ಎಂದು ಪ್ರಸಿದ್ಧವಾದ ರಾಜ್ಯ ಯಾವುದು?

(2016 onwards)

G 338.3

Reg. No:

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St. Aloysius College (Autonomous)
Mangaluru
B.Com. Semester III – Degree Examination
January - 2021
SANSKRIT

Max. Marks: 100

Time: 3 Hours

- 1 *श्लोकत्रयं कर्णाटकभाषया आङ्ग्लभाषया वा अनुवादं कृत्वा विवृणुत ।* 3 X 8 = 24
- 1.1 अर्थं सप्रतिबन्धं प्रभुरधिगन्तुं सहायवानेव ।
दृश्यं तमसि न पश्यति दीपेन विना सचक्षुरपि ॥
- 1.2 अचिराधिष्ठितराज्यः शत्रुः प्रकृतिष्वरूढमूलत्वात् ।
नवसंरोहणशिथिलस्तरुरिव सुकरः समुद्धर्तुम् ॥
- 1.3 पुराणमित्येव न साधु सर्वं न चापि काव्यं नवमित्यवद्यम् ।
सन्तः परीक्ष्यान्यतरद्भजन्ते मूढः परप्रत्ययनेयबुद्धिः ॥
- 1.4 समुत्खाता नन्दा नव हृदयशल्या इव भुवः
कृता मौल्ये लक्ष्मीः सरसि नलिनीव स्थिरपदा ।
द्वयोः सारं तुल्यं द्वितयमभियुक्तेन मनसा
फलं कोपप्रीत्योर्द्विषति च विभक्तं सुहृदि च ॥
- 1.5 अतिमात्रभासुरत्वं पुष्यति भानोः परिग्रहादनलः ।
अधिगच्छति महिमानं चन्द्रोऽपि निशापरिगृहीतः ॥
- 2 *द्वयोः संस्कृतभाषया टिप्पणीं लिखत ।* 2 X 6 = 12
- 2.1 कालिदासः ।
2.2 चाणक्यः ।
2.3 सूत्रधारः ।
- 3 *द्वयोः कर्णाटकभाषया आङ्ग्लभाषया वा टिप्पणीं लिखत ।* 2 X 6 = 12
- 3.1 गूढचरः ।
3.2 भरतवाक्यम् ।
3.3 नान्दी ।
- 4 *पञ्चानां सन्दर्भसहितविवरणं कर्णाटकभाषया आङ्ग्लभाषया वा लिखत ।* 5 X 4 = 20
- 4.1 अहो दुरासदो राजमहिमा ।
4.2 कुलवधूरिव निश्चला संवृता ।
4.3 ननु आकृतिविशेषेषु आदरः पदं करोति ।
4.4 न हि सर्वः सर्वं जानाति ।
4.5 आः क एष मयि स्थिते चन्द्रगुप्तमभिभवितुमिच्छति ।
4.6 सुशिक्षितोऽपि सर्व उपदेशदर्शने न निपुणो भवति ।
4.7 कामं खलु सर्वस्यापि कुलविद्या बहुमता ।

Contd...2

5 द्वयोः कर्णाटकभाषया आङ्ग्लभाषया वा प्रबन्धात्मकमुत्तरं लिखत ।

- 5.1 मालविकाग्निमित्रे विदूषकस्य समयप्रज्ञा इति विषये लिखत ।
5.2 संस्कृतनाटकस्य उगम-विकास विचारान् अधिकृत्य लिखत ।
5.3 मुद्राराक्षसे अङ्गलिमुद्राधिगमम् विवृणुत ।
5.4 हरदत्त - गणदासयोः वाद-प्रतिवादः तथा तस्य औचित्यं च विशदयत ।

6 अलङ्कारमेकं सलक्षणं सोदाहरणं संस्कृतेन विवृणुत ।

1 X 6 = 6

- 6.1 उपमा ।
6.2 श्लेषः ।
6.3 रूपकः ।

7 एकं छन्दः सलक्षणं सोदाहरणं विवृणुत ।

1 X 6 = 6

- 7.1 अनुष्टुप् ।
7.2 इन्द्रवज्रा ।
7.3 वसन्ततिलका ।

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(2018 Batch onwards)

G 139.3

Reg. No:

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St Aloysius College (Autonomous)

Mangaluru

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

January - 2021

KONKANI

Time: 3 Hours

Max. Marks: 100

UNIT I

1. ಸವಾಲಾಂಕ್ ದೊನಾಂಚೊ ಸಂದರ್ಭ್ ಆನಿ ಗದ್ಯಾನುವಾದ್ ದೀವ್ನ್ ಸ್ವಾರಸ್ಯ್ ಬರಯಾ
(5x2=10)

ಅ) ರಂಗ್ ಮ್ಹಜೊ ಆಸಲೊ

ಜಾಕಾ ಜಾಯ್ ತಸಲೊ

ಜಾಂತುಂತ್ ಹಾಂವ್ ಭರ್ಜಾಲೊಂ

ತಾಜೊಚ್ ರಂಗ್ ಮ್ಹಜೊ ಜಾಲೊ!

ಆ) ಜೆದ್ವಾಂ ಸಂಧ್ಯಾ ಮಾರುತ್ ಹಳೂ ವಳ್ಳೊ

ಕೊನ್ಯಾಕ್ ಸುಕೊ ಚಿವೊ ಧಲ್ಲೊ

ಥಂಯ್ ಕಾವ್ಯ್ ಜೋಶ್ ಮಾತ್ಯೆಕ್ ಭುಲ್ಲೊ

ಹಾಂ! ಹಾಂಗಾ ಪುರ್ಜಾ ಕವಿಕ್!

ಇ) ಮಾಂ ಬಾಪಾಂನಿ ಸಾಂಗೊನ್ ದಿಲ್ಲೆ

ಶೆಗುಣ್ ಸೊಭಿತ್ ಸಬಾರ್

ಸದಾಂ ಆಮಿ ಆಮ್ಚೆ ಕರುನ್

ಚಿಂತ್ಯಾಂ ಚಿಂತ್ಯಾಂ ಉಬಾರ್

ಭೊಂವ್ತಿಂ ವೊಂಪುನ್ ಪ್ರೀತಿ ಮಾಯ್ಜಾಸ್

ಧೈರಾನ್ ಚಲ್ಯಾಂ ಮುಕಾರ್

ಚಲ್ಯಾಂ ಘಡೆಂ ಶೆಕಿಂ ಮೆಳ್ಚ್ಯಾಕ್

ಸಾಸಣ್ ಘರಿಂ ಸರ್ಗಾಕ್

2. ಸವಾಲಾಂಕ್ ಜಾಪಿ ಬರಯಾ:

(2x5=10)

ಅ) ಕವಿಕ್ ಖಂಯ್ ಪುರ್ಲಾ ಮ್ಹಣ್. ಕವಿ ಚಾ.ಫ್ರಾ. ಸಾಂಗ್ತಾ?

ಆ) ಗಿಚ್ಚುಂವ್ಕ್ ಸುರು ಕೆಲ್ಲೊ ರಿಚ್ಚಿ ಕವಿ ಜಾಲ್ಲೊ ಪ್ರಸಂಗ್ ಕಳಯಾ.

3. ಖಂಚಾಯ್ ಎಕ್ತಾ ಕವಿಚಿ ಪರಿಚಯ್ ದಿಯಾ:

(1x5=5)

ಅ) ಚಾ.ಫ್ರಾ. ದೆಕೊಸ್ತಾ

ಆ) ಒಲಿವಿನೊ ಗೊಮಿಶ್

Contd...2

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(5x1=5)

4. ಖಿಂಚಾಯ್ ಎಕ್ರಾ ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ:

- ಅ) ಪಾವ್ಲಾಚೊ ರಂಗ್ ಕಸಲೊ?
ಆ) ಕಷ್ಟಾಂಚೊ ಫಳ್ ಕಿತೆಂ ಜಾವ್ನಾಸಾ?

UNIT II

1. ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ

(6x1=6)

- ಅ) ಹಿಪ್ಪಿ ಚಲಿಯೆಚೆಂ ನಾಂವ್ ಕಿತೆಂ?
ಆ) ಅಮಾಸ್ ಕೋಣ್?
ಇ) ಕೋಣ್ ಪಾಟಿಂ ಘರಾ ವೆತಾ?
ಈ) ಬಾಬುಲೊ ಆಖ್ರೀಕ್ ಖಿಯ್ ವೆತಾ?
ಉ) ಕುರಿಯಯ್ಯಾ ಕೋಣ್?
ಊ) ಹಿಪ್ಪಿಚಲಿ ಖಿಯ್ಸ್ಲರ್ ವಸ್ತಿ ಕರ್ತಾ?

2. ಖಿಂಚಾಯ್ ದೋನ್ ವಾಕ್ಯಾಚೆಂ ಸಂದರ್ಭ್ ಕಳವ್ನ್, ಸ್ವಾರಸ್ಯ ಕಳಯಾ: (5x2=10)

- ಅ) “ಮನ್ಯಾಂ ಕಡೆನ್ ದೇವ್ ಉಲಯ್ನಾರೇ ಮ್ಹಜ್ಯಾ ರಾಯಾ”.
ಆ) “ಮಾಮ ಪಳೆ ತುಜ್ಯಾ ನಾರ್ಲಾಂಚ್ಯಾ ಮಾಡಾಕ್ ಕೋಣೆಂಗೀ ರಂಗ್ ಪುಸ್ಲಾ”.
ಇ) “ಚಿಯರ್ನ್ ಟು ಸಿಂಡ್ರೆಲಾ ಆಂಡ್ ಹರ್ ಬೇಬಿ ಇನ್ದ ಊಂಬ”.

3. ಸವಾಲಾಕ್ ಜಾಪ್ ಬರಯಾ:

(5x2=10)

- ಅ) “ಪಾಟಿಂ ಘರಾ” ಕಾಣಿಯೆಂತ್ ಬಾಬಚೆ ವ್ಯಕ್ತಿತ್ವ್ ಅನಾವರಣ್ ಕರ್.
ಆ) ಆವಯ್ಚ್ಯಾ ಆಕಾಲಿಕ್ ಮರ್ಣಾ ನಂತರ್ ಬಾಬುಲ್ಯಾಚಿ ಸ್ಥಿತಿ ವಿವರಿಯಾ.

4. ಖಿಂಚಾಯ್ ಎಕ್ರಾಚೆಂ ಪಾತ್ರ್ ಚಿತ್ರಣ್ ಕರಾ:

(1x4=4)

- ಅ) ಪಾಟಿಂ ಘರಾ ಕಾಣಿಯೆಚೊ ಚಾಲಕ್
ಆ) ಸಿಂಡ್ರೆಲಾ

UNIT III

1. ಖಿಂಚಾಯ್ ದೋನ್ ವಾಕ್ಯಾಚೆಂ ಸಂದರ್ಭ್ ಕಳವ್ನ್, ಸ್ವಾರಸ್ಯ ಕಳಯಾ: (5x2=10)

- ಅ) ‘ಟಿ.ವಿ. ಆಸ್ಲಾಲ್ಯಾ ಘರಾ ವೇಳ್ ಆಸಾನಾ’.
ಆ) “ತುಮಿಂ ಶಹರಾಂತ್ ನ್ಹಂಯ್ ಲುಸಿಫೆರಾಚಾ ಘರಾಂತ್ ಆಸಾತ್”.
ಇ) “ಬರಿ ಖಬಾರ್ ಸಾಂಗೊಂಕ್ ಆಯಿಲ್ಲೊ”.

2. ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ:

(1x5=5)

- ಅ) ದೊನ್ವಾರಾಚೊ ಸಯೊ ಕೋಣ್?
ಆ) ಆಧುನಿಕ್ ಸ್ತ್ರೀ ಕೋಣ್?

- ಇ) ಸೈಲಾಚೊ ಬೆಕಾರಿ ಭಾವ್ ಕೋಣ್?
- ಈ) ನೊಬ್ಬಿಚೊ ಖಿಂಚೊ ಸೈರೊ ದೊನ್ನರಾಂ ಆಯಿಲ್ಲೊ?
- ಉ) ಲ್ಯಾನ್ಸಿ ಪಿಂಟೊ ನಾಯಕಚೊ ಖಿಂಚೊಯ್ ಏಕ್ ನಾಟಕ್ ಉಲ್ಲೇಖ್ ಕರಾ.

3. ಖಿಂಚಾಯ್ ಎಕಾ ಸವಾಲಾಕ್ ಜಾಪ್ ಬರಯಾ:

(10x1=10)

- ಅ) ದೊನ್ನರಾಚ್ಯಾ ಸಯ್ರ್ಯಾಕ್ ಧಾಂವ್ಡಾಂವ್ಕ್ ಕೆಲ್ಲೆಂ ಸಾಧನ್ ವಿವರ್ಸಿ.
- ಆ) ಬಪ್ಪುಕ್ ನೊಬ್ಬಿಚ್ಯಾ ಕುಟ್ಮಾಚ್ಯಾಂನಿಂ ದಿಲ್ಲೊ ಸ್ವಾಗತ್ ಆನಿ ಹಾಚೊ ಪರಿಣಾಮ್ ಕಿತೆಂ?

UNIT IV

1. ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ:

(1x5=5)

- ಅ) ಪರಿಪತ್ತ್ ಮ್ಹಳ್ಳಾರ್ ಕಿತೆಂ?
- ಆ) ಜಾಹೀರಾತ್ ಮ್ಹಳ್ಳಾರ್ ಕಿತೆಂ?
- ಇ) ಪತ್ರಾಚೆ ಮುಖ್ಯ್ ಲಕ್ಷಣ್ ಕಿತೆಂ?
- ಈ) ಖಿಂಚಾಯ್ ಎಕಾ ಖಾಸ್ಗಿ ಪತ್ರಚೊ ಉಲ್ಲೇಖ್ ಕರಾ.
- ಉ) ವಿಚಾರಣ್ ಪತ್ರ್ ಮ್ಹಳ್ಳಾರ್ ಕಿತೆಂ?

2. ಖಿಂಚಾಯ್ ತೀನ್ ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ:

(5x3=15)

- ಅ) “ಸಾಂ ಲುವಿಸ್ ಕೊಲೆಜಿಂತ್ ಕೊಂಕ್ಣಿ ಉಪನ್ಯಾಸಕಚಿ ಗರ್ಜ್” ಮ್ಹಳ್ಳಾ ಮ್ಹಾತಾಳ್ಯಾಖಾಲ್ ಜಾಹೀರಾತ್ ತಯಾರ್ ಕರಾ.
- ಆ) “ಆಂಜೆಲ್” ಕಾದಂಬರಿಚ್ಯೊ ಪ್ರತಿಯೊ ಜಾಯ್ ಮ್ಹಣ್ ಕೊಂಕ್ಣಿ ಸಂಸ್ಥಾಚ್ಯಾ ನಿರ್ದೇಶಕಾಕ್ ಪತ್ರ್ ಬರಯಾ.
- ಇ) ಕೊಂಕ್ಣಿ ಸಂಘಚ್ಯಾ ಉಗ್ತಾವಣಾಚಿ ವರ್ದಿ ಖಿಂಚಾಯ್ ಎಕಾ ಪತ್ರಾಕ್ ದಾಡ್ನ್ ದಿಯಾ.
- ಈ) ಸೂಕ್ತ್ ಕಾರಣ್ ದಿವ್ನ್ ದೋನ್ ದಿಸಾಂಚಿ ರಜಾ ವಿಚಾರ್ನ್ ತುಮ್ಮಾಚ್ಯಾ ಸಂಸ್ಥಾಚ್ಯಾ ಪ್ರಾಂಶುಪಾಲಾಕ್ ಪತ್ರ್ ಬರಯಾ.

(2019 Batch onwards)

G 140.3

Reg. No.

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St Aloysius College (Autonomous)

Mangaluru

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

January ~~February~~ 2021

ADDITIONAL ENGLISH

Time: 3 hrs.

Max Marks: 100

UNIT – I (Prose)

I A. Answer any ONE of the following in about 100-150 words: (1x5=5)

1. Who was J H Wright? How is he associated with Vivekananda?
2. How was Vivekananda different from others in his address? What was the reaction to his speech?
3. 'Indians are not a nation; they are only an amorphous mass of people' Explain.

B. Answer any TWO of the following in about 200-250 words each: (2x10=20)

1. What aspects of Vivekananda's character are revealed in his journey to the West?
2. From the various personal experiences of Dorothy L Sayers, write down the various ways by which both fact and opinion can be distorted.
3. According to Dorothy L Sayers, what is 'The Freedom of the Press'?
4. What is the impression Tagore has on freedom after he visits the West? Explain.

UNIT – II (Poetry)

II A. Answer any FOUR of the following in about 100-150 words each:

(4x5=20)

1. According to the poet when should we keep calm?
2. What is the poet's message in the poem IF? Do you agree with it?'
3. According to the speaker, who is likely to count success as sweetest? Do you think the poet is accurate in describing the feelings of people who fail?
4. How would you define success in your own words?
5. According to Rydyard Kipling, how should a person develop humility in life?

UNIT – III (Novel)

III A. Answer the following in a sentence or two each:

(5x1=5)

1. Who is given in charge of the Muslim properties?
2. Who was Meet Singh?
3. Why does the village decide to stand by their Muslim neighbors?
4. Who was Lala Ram Lal? How did he die?
5. Who was Hukum Chand?

B. Answer any TWO of the following in about 300 words each: (5x2=10)

1. Why do some of the villagers agree to attack the train in the novel 'Tarin to Pakistan'?
2. Describe the town of Mano Majra at the beginning of the book.
3. Describe Meet Singh's appearance.
4. Explain Iqbal's belief on the population of India, and on the money spent on agriculture and industry.

Contd...2

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

(1x10=10)

1. The people of Mano Majra are indifferent to violence and indifferent to the sufferings of other people. Explain with reference to the novel 'Train to Pakistan'.
2. What is the implication of focusing on a predominantly Sikh village, rather than a Muslim or Hindu one? Also, how might the novel be different if it was a story about a "Train to India"?
3. How does Kushwant Singh depict religious conflicts between Hindus, Sikhs and Muslims in the novel 'Train to Pakistan'?

UNIT – IV

(Grammar and Writing Skills)

IV A. Write a dialogue between two friends discussing their career in TEN turns each:

(1x10=10)

B. Read the following passage and answer the questions given below

(5x1=5)

Mount Vesuvius, a volcano located between the ancient Italian cities of Pompeii and Herculaneum, has received much attention because of its frequent and destructive eruptions. The most famous of these eruptions occurred in A.D. 79.

The volcano had been inactive for centuries. There was little warning of the coming eruption, although one account unearthed by archaeologists says that a hard rain and a strong wind had disturbed the celestial calm during the preceding night. Early the next morning, the volcano poured a huge river of molten rock down upon Herculaneum, completely burying the city and filling the harbor with coagulated lava.

Meanwhile, on the other side of the mountain, cinders, stone and ash rained down on Pompeii. Sparks from the burning ash ignited the combustible rooftops quickly. Large portions of the city were destroyed in the conflagration. Fire, however, was not the only cause of destruction. Poisonous sulfuric gases saturated the air. These heavy gases were not buoyant in the atmosphere and therefore sank toward the earth and suffocated people.

Over the years, excavations of Pompeii and Herculaneum have revealed a great deal about the behavior of the volcano. By analyzing data, much as a zoologist dissects an animal specimen, scientists have concluded that the eruption changed large portions of the area's geography. For instance, it turned the Sarno River from its course and raised the level of the beach along the Bay of Naples. Meteorologists studying these events have also concluded that Vesuvius caused a huge tidal wave that affected the world's climate.

In addition to making these investigations, archaeologists have been able to study the skeletons of victims by using distilled water to wash away the volcanic ash. By strengthening the brittle bones with acrylic paint, scientists have been able to examine the skeletons and draw conclusions about the diet and habits of the residents. Finally, the excavations at both Pompeii and Herculaneum have yielded many examples of classical art, such as jewelry made of bronze, which is an alloy of copper and tin. The eruption of Mount Vesuvius and its tragic consequences have provided everyone with a wealth of data about the effects that volcanoes can have on the surrounding area. Today, volcanologists can locate and predict eruptions, saving lives and preventing the destruction of other cities and cultures.

a) Herculaneum and its harbor were buried under _____ lava.

- i) liquid ii) solid iii) flowing iv) gas

- b) The poisonous gases were not _____ in the air.
 i) able to float ii) visible iii) able to evaporate
 iv) invisible v) able to condense
- c) Scientists analyzed data about Vesuvius in the same way that a zoologist _____ a specimen.
 i) describes in detail ii) studies by cutting apart
 iii) photographs iv) chart
- d) _____ have concluded that the volcanic eruption caused a tidal wave.
 i) Scientists who study oceans ii) Scientists who study atmospheric conditions
 iii) Scientists who study ash iv) Scientists who study animal behaviour
- e) Scientists have used _____ water to wash away volcanic ash from the skeletons of victims.
 i) bottled ii) volcanic iii) purified
 iv) sea v) fountain

C. Give ONE WORD SUBSTITUTION for the following choosing from the words given in bracket: (5x1=5)

(Extravagant, Simile, Antiquarian, Metaphor, Cram, Pram, Wreath, Crown)

- a) A man who waste his money on luxury
 b) A person interested in collecting, studying and selling of old things
 c) A figure of speech by which a thing is spoken of as being that which it only resembles
 d) A four-wheeled carriage for a baby, pushed by a person on foot
 e) A decorative ring of flowers and leaves

D. Fill in the blanks with appropriate CLICHES given in the brackets : (5x1=5)

(jump through hoops, sets the bar high, butterflies in her stomach, gold standard, made my day)

- a) She always has _____ before a test.
 b) The fraternity had their pledges _____ in order to prove their loyalty
 c) I hear that the new restaurant around the corner really _____ for exquisite seafood.
 d) Personal handwritten thank- you's remain the _____ of courtesy in the age of cellphones, computers, and instant messages.
 e) Getting an A on my test _____.

E. In order to promote reading habits in the students, your college has organised a Library Week. You are Ranjan/Reena. You have to speak in the morning assembly and inform the students about the week-long programme. Write your speech in 150-200 words.

You have noted the following points: (1x5=5)

- days and dates
- new arrivals displayed
- exhibition of books by some publishers
- famous authors, I poets to visit and interact with students
- quizzes and competitions
- more facilities in the library
- new teenage magazines

(2019 batch onwards)

G 150.3

Reg. No.

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**St Aloysius College (Autonomous)
Mangaluru**

**B.A./B.Sc. /B.Com./B.B.A/B.C.A. Semester III – Degree Examination
January – 2021
FRENCH**

Time: 3 hrs.

Max Marks: 100

I. Répondez aux questions

1x10 =10

1. Comment s'appelle le premier film de science-fiction?
2. Quel pays est appelé comme le berceau du cinema?
3. Comment s'appellent les frères lumières?
4. Guernica est la peinture de qui?
5. Le prix national de France le Cesars est organisé en quel mois?
6. François Truffaut a reçu le César du meilleur réalisateur pour quel film?
7. Luc Besson est associé au quel mouvement cinématographique?
8. Qui est l'actrice principale du film Amélie?
9. Qui a écrit le roman 'The Hunchback of Notre Dame'?
10. Les Destinées est l'œuvre de qui?

II. Répondez aux 4 questions en 5-6 lignes

4 x5= 20

1. Que savez vous de la création du trophée César.
2. Écrivez d'un réalisateur français célèbre.
3. Rédigez des idées clés du mouvement Nouveau Réalisme
4. Résumez le film Jean de Florette
5. Écrivez d'un acteur ou actrice célèbre français(e)
6. Quelles sont les contributions des frères Lumieres au cinéma du monde?

III. Répondez aux 2 questions en 10 lignes

2x10=20

1. Que savez-vous de la Nouvelle Vague? Expliquez avec ses caractéristiques et des exemples.
2. Expliquez l'histoire du cinéma français.
3. Qu'est-ce que le mouvement du romantisme littéraire? expliquer avec les principaux auteurs et leurs œuvres.

IV. Complétez aux temps convenables

1x5= 5

1. Si nous mangions moins nous (être) en forme.
2. (Avoir) tu un stylo, s'il te plaît?
3. Paul (pouvoir) mieux faire s'il voulait.
4. S'il pleuvait, nous (ne pas sortir).
5. Quand elle était jeune, elle (avoir) les cheveux longs.

V. Mettez le texte au passé composé

5

La directrice de l'école autorise l'organisation d'une kermesse de fin d'année. Elle demande des idées aux élèves. Charlie pense à une tombola tandis que d'autres proposent une course au sac. Les enfants demandent la date de la kermesse à leur maître. Ils rédigent ensuite une affiche pour les parents. Le jour venu, de nombreux stands sont installés et les jeux se déroulent à merveille ! Les enfants rentrent chez eux fiers et heureux !

Kermesse: fair

Contd...2

VI. Reporter des Paroles

1. Alain me demande : 'Veux-tu me prêter ton stylo ?'
=> Alain m'a demandé _____
2. Elle leur précise: 'Je partirai par le train de 18 heures.'
=>Elle leur précise qu'elle par le train de 18.
3. Elle nous assure: 'Vous aurez moins de travail.'
=>Elle nous assure que..... moins de travail.
4. Vous annoncez: 'Ma fille va se marier en Angleterre'
=>vous annoncez que votre fille..... en Angleterre.
5. Nous leur confirmons: Lucie arrivera à 8 heures chez vous.'
=>Nous leur confirmons que Lucie à 8 heures chez eux.

VII. Complétez en conjuguant au subjonctif

1x5=5

1. Pourvu que nous n' (*arriver*) ----- pas trop tard!
2. Tu feras des exercices jusqu'à ce que tu (*comprendre*) ----- ta leçon.
3. J'ai acheté de la farine pour que vous (*pouvoir*) ----- faire un gâteau.
4. C'est dommage que ton fils -----te voir cette année. (ne pas venir)
5. Nous nous levons si tard le matin qu'il arrive que nous (*manquer*) ----- le petit-déjeuner.

VIII. DIALOGUE

10

Vous devez faire une activité originale (promenade à cheval, tour sur les montagnes etc).
Mais deux entre vous ne sont pas d'accord.

Ou

Un(e) ami(e) est parti(e) seul(e) en vacances dans un pays étrangère. Elle devait rentrer il y a trois jours. Vous n'arrivez pas à avoir de ses nouvelles.

IX. LETTRE

Décrivez une fête indienne ou une fête française

10

X. COMPREHENSION

10

Delhi, le 12 avril 2020

Chère Pauline,

Comment ça va ? Je vais bien et mes études vont commencer bientôt. Dans cette lettre, je vais te parler de l'enseignement indien.

L'enseignement en Inde est gratuit, public et obligatoire jusqu'à 14 ans. Il est divisé en trois degrés : primaire, secondaire et supérieur. Au primaire degré, l'enfant peut commencer son parcours scolaires dès l'âge de 2 ans jusqu'à 6 ans avec l'école maternelle, ensuite l'école primaire de 6 ans jusqu'à 10 ans. À l'école secondaire, l'enfant entre en High School à l'âge de 11 à 15 ans, après avoir passé l'examen du certificat de l'école secondaire . L'enfant entre en Higher Secondary School (11e et 12e classe) à l'âge de 15 à 17 ans. Enfin l'enseignement supérieur, qui ouvre la porte du collège et de l'école professionnelle après avoir passé l'examen de 'Higher Secondary'. Au collège, on a des choix entre les Arts et les Sciences et à l'école professionnelle après un concours pour 4-5 ans.

Quand est-ce que tes études vont commencer ? Explique-moi, le système éducatif en France. J'attends pour ta réponse.

Ali

Cher Ali,

Paris, le 19 mai 2020

Comment vas-tu ? Je vais bien ici et mes études ont déjà commencé. Dans cette lettre, je vais te décrire l'enseignement français.

L'enseignement en France est un peu différent de celui en Inde. Il est aussi gratuit, public et obligatoire jusqu'à 16 ans. L'enseignement français est divisé en trois degrés : primaire, secondaire et supérieur. Au primaire degré, l'enfant peut commencer son parcours scolaires dès l'âge de 2 ans jusqu'à 6 ans avec l'école maternelle. Ensuite, l'école primaire de 6 ans jusqu'à 11 ans. À l'enseignement secondaire, l'enfant entre au collège de 11 à 15 ans et puis au lycée à l'âge de 15 à 18 ans après avoir obtenu le diplôme de Brevet en lequel l'enfant a le choix entre le lycée général ou le lycée professionnel. À la fin, l'enseignement supérieur après avoir passé le Baccalauréat qui ouvre la porte de l'Université. Après le Bac, on peut choisir la formation professionnelle, les études de technologie, les lettres, les sciences humains etc.

Donne mes salutations à tes parents !

Amitié,

Pauline

Répondez aux questions.

1. À quel âge l'enfant commence son parcours scolaire en Inde ?
2. Jusqu'à quel âge l'enseignement en France et en Inde est obligatoire ?
3. L'enseignement français est divisé en combien de niveaux ?
4. Qu'est-ce que c'est 'Higher Secondary' en Inde et 'le Bac' en France ?

Dites vrai ou faux.

5. Le système scolaire de France et celui de l'Inde sont pareilles.
6. On ne peut pas entrer à l'université française sans avoir passé le Bac.
7. En Inde pour entrer au collège, on a besoin du certificat de l'école secondaire.
8. Ali et Pauline sont les camarades.

Trouvez dans le texte.

9. La forme nominale du verbe 'enseigner'
10. La forme verbale du nom 'la fin'

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St Aloysius College (Autonomous)

Mangaluru

**B.A./B.Sc./B.Com./B.B.A./B.C.A. Semester III – Degree Examination
January 2021**

MALAYALAM

Time: 3 Hours

Max. Marks: 100

I. മുന്നെണ്ണം വ്യാഖ്യാനിക്കുക (3x5 = 15)

1. “ആരു നീയനുജത്തി? നിർന്നിമേഷമായെന്തെൻ തേരുപോകവേ നേരെനോക്കി നിൽക്കുന്നു ദൂരെ?
2. നിഴൽ പോൽ മറഞ്ഞു നീ,യെന്നുള്ളിലൂറിക്കൂടി അഴലോ നിശ്ശൂന്നതാബോധമോ നിർവേദമോ
3. ഭാഗ്യ, മപ്പണിപറ്റി,യുണങ്ങി, വ്രണ,മഞ്ചു നാൾക്കകം മുന്നേപ്പോൾ നീ കൂസ്യതിക്കൂടായ് മാറി.
4. ഗാനം പോൾ ഗുണകാവ്യം പോൽ, മമ മാനസമോർത്തു, സഖീ നിന്നെ..

II. മുന്നെണ്ണത്തിനു കുറിപ്പു തയ്യാറാക്കുക (3x5= 15)

5. ഫിൻലൻഡിൻറെ ഗ്രാമീണഭംഗി എസ്.കെ വർണ്ണിക്കുന്നതെങ്ങിനെ?
6. ഫിൻലൻഡിൻറെ പഴയ ചരിത്രം വിവരിക്കുക
7. പുതിയ രൂപത്തിലും ഭാവത്തിലും ഹെൽസികി നഗരം രൂപംകൊണ്ടതെങ്ങിനെ?
8. ഗാഹ്ത്തിയെക്കുറിച്ച് വിവരിക്കുക

III. ഒരെണ്ണത്തിന് രണ്ടു പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക 1x10= 10)

9. അപകടത്തിൽ പെട്ട പിടിയാനയെ വനപാലകൻ രക്ഷപ്പെടുത്തിയതെങ്ങിനെ?
10. സൂര്യനോട് സൂര്യകാന്തിപ്പൂവ് പറയുവാനാഗ്രഹിച്ചതെന്തൊക്കെ?

IV. ഒരെണ്ണത്തിന് രണ്ടുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക (1x10=10)

11. ഫിൻലൻഡിൻറെ മതത്തെക്കുറിച്ച് എസ്.കെ നൽകുന്ന വിവരണമെന്ത്?
12. ഹെൽസികിയിൽ തനിക്കുണ്ടായ അനുഭവങ്ങളെ എസ്.കെ വർണ്ണിക്കുന്നതെങ്ങിനെ?

V. ഒരെണ്ണത്തിന് മൂന്നുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക (1x15=15)

13. ദേവാലയത്തിൻറെ പശ്ചാത്തലത്തിൽ കവി മനസിനിയെ അവതരിപ്പിച്ചിരിക്കുന്നതെങ്ങിനെ?
14. സൂര്യനും സൂര്യകാന്തിപ്പൂവും തമ്മിലുള്ള ആത്മബന്ധം കവിതയിൽ കവി അവതരിപ്പിച്ചിരിക്കുന്നതെങ്ങിനെ ?

VI. ഒരെണ്ണത്തിന് മൂന്നുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക (1x15=15)

15. ഫിൻലൻഡിൻറെ മുഖ്യ സബത്ത് വനങ്ങളാണെന്ന് പറയുന്നതെന്തുകൊണ്ട്?
16. ഫിൻലൻഡിലെ രാജ്യരക്ഷാസേനയെക്കുറിച്ച് വിവരിക്കുക

VII. ഒരെണ്ണത്തിന് മൂന്നുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക (1x15=15)

17. ഉത്തരം കിട്ടാത്ത ഒരു പ്രഹേളികയാണ് മനുഷ്യമനസ്സ്-വാനപ്രസ്ഥത്തിലെ മാസ്റ്റർ ,വിനോദിനി ഇവരുടെ മാനസികാവസ്ഥയെ വിലയിരുത്തിക്കൊണ്ട് സമർഥിക്കുക
18. വാനപ്രസ്ഥം -ഒരാസവാദനം തയ്യാറാക്കുക

VIII. ഒരെണ്ണത്തിൻറെ ആശയം വിശദമാക്കുക (1x5=5)

19. വിത്തുഗുണം പത്തുഗുണം
20. ഒരുവേള പഴക്കമേറിയാ- ലിരുളും മെല്ലെ വെളിച്ചമായ് വരും

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St Aloysius College (Autonomous)
Mangaluru
B.Com/B.B.A- Semester III - Degree Examination
February 2021

FOUNDATION COURSE IN HUMAN RIGHTS AND VALUE EDUCATION

Time: 2 Hours

Max. Marks: 50

PART - A
HUMAN RIGHTS

I. Answer the following in one sentence each. (1x5=5)

1. Define Human Rights.
2. Expand UDHR.
3. What is the significance of 10th December?
4. Expand ICESCR.
5. Name the monthly Journal published by PUCL.

II. Answer any ONE of the following in 8-10 sentences each (5x1=5)

6. Discuss the role of students in promoting human Rights.
7. Jamlo Madkam, a 12 year old migrant labourer who was working in chilli field in Telangna died of exhaustion and dehydration 50 km away from her village after walking for 3 days, during the lockdown of pandemic. Jamlo and other migrant labourers decided to walk towards their home town as all modes of transport were closed and restriction were imposed during lockdown period in April 2020.
 - i) Under which classification of human Rights does the above case of Jamlo can be addressed? (1)
 - ii) Was there any state intervention as a remedy to this case? (1)
 - iii) What means do you suggest to provide justice to Jamlo? (3)

III. Answer any ONE of the following in 15-20 sentences each. (10x1=10)

8. Explain the classification of Human Rights.
9. Explain the powers and functions of Amnesty International.

IV. Answer any ONE of the following in 30-35 sentences each. (15x1=15)

10. Examine the Human Rights enshrined in the UDHR.
11. Explain the powers and functions of NHRC.

PART - B
VALUE EDUCATION

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

12. Write a note on preparation for marriage.
13. What are the characteristics of a functional Family? Discuss.

II. Answer any ONE of the following in not less than two pages. (10x1=10)

14. Examine the values, which will help in building a healthy family.
15. Explain the Temporary Methods of family planning.

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St Aloysius College (Autonomous)
Mangaluru
B.Com.- Semester III- Degree Examination
January - 2021
FINANCIAL ACCOUNTING - III

Max Marks: 100

Time: 3 hrs.

SECTION - A

(5x2=10)

Answer any **FIVE** of the following.

1. What is 'default' in the purchase system?
2. a) Pass the journal entry under Debtors Method.
 - Goods supplied from H.O.
 b) In case of foreign branch, current asset is converted at the opening rate - True or False?
3. What is IFRS?
4. What is invoice price?
5. What do you mean by Recoupment of short workings?
6. Differentiate between dependant and independent branches.
7. State any 2 objectives of the accounting standards board.

SECTION - B

(4x12=48)

Answer any **FOUR** of the following.

8. On 1st April, 2018 Mr. Abhay purchased a washing machine from Girija Enterprises on hire purchase basis. The cash price of the machine was ₹ 25,000 payable ₹ 5,000 on signing the agreement and the balance in 4 installments of ₹ 5,000 plus interest at 5% p.a. payable on 31st March each year. Mr. Abhay writes off depreciation at 10% p.a. on diminishing value of the machine. Show the Washing Machine A/c and Girija Enterprises A/c in the books of Mr. Abhay.
9. What is the purpose of Accounting Standard? Elaborate on the need for and benefits of the Accounting Standards.
10. A Kolkata firm whose accounting year ends on 31st December has branches - one at Agra and the other at Varanasi. The Branches keep a complete set of books 31st March, 2011. The Agra and Varanasi Branch Account or the Kolkata books showed balances of ₹ 30,450 and ₹ 45,000 respectively before taking the following information account:
 - (a) Goods valued ₹ 2,000 were transferred from Agra to Varanasi under instruction the Head Office.
 - (b) The Agra Branch collected ₹ 2,500 from an Agra customer of the Head Office.
 - (c) The Varanasi Branch paid ₹ 5,000 for certain goods purchased by the Head Office in Varanasi

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(d) ₹ 5,000 remitted by the Agra Branch to Kolkata on 29th March, 2011 received in Kolkata on 3rd April

(e) The Varanasi Branch received on behalf of the Head Office ₹ 1,500 as dividend from Varanasi Company. For the year 2010-11, the Agra Branch showed a net loss of ₹ 1, 250 and the Varanasi Branch a net profit of ₹ 5,400.

Pass Journal entries to record these matters in the Head Office books, and Agra Branch.

11. Coal Co. Ltd., acquired on lease a coal mine at a royalty of 50 paise per ton of coal brought onto the surface with a minimum rent of ₹ 56,000 p.a. with no right to recover shortworkings except in case of strike.

10% of the coal taken out from the mine is lost in weight in bringing the coal onto the surface. Coal Co. Ltd., took out the coal from the mine as under.

1 st year – 20,000 tons

2 nd year – 80,000 tons

3 rd year – 1,20,000 tons

4 th year – 1,70,000 tons

5 th year – 80,000 tons (strike)

Prepare Ledger Accounts in the books of Coal Co. Ltd.

12. a) What are hire charges? Explain the major differences between Hire Purchase and Installment System.
- b) What are the advantages of the IFRS? Explain the applicability of IFRS to Financial Statements.
13. Give Journal Entries for the following transactions in the books Delhi head office and Kanpur branch.
- i) Goods sent by the head office on 28th March worth ₹ 150 to its Kanpur branch not received the branch up to 31st March
- ii) Goods sent by Mumbai branch to Kanpur branch for ₹ 300 are yet to be recorded.
- iii) Kanpur branch paid ₹ 3,000 for a machine purchased by the head office in Kanpur.
- iv) Provide depreciation at 10% on furniture (₹ 20, 000) when Kanpur branch account maintained in the Head Office books.
- v) A remittance of ₹ 8,500 made by Kanpur Branch to the head office on 28th March was aired by the latter on 4th April
- vi) Mumbai branch paid ₹ 100 dividend to a local shareholder on behalf of the head office
- vii) The Kanpur branch collected ₹ 72,000 from a Kanpur customer of head office.

SECTION – C

Answer any TWO of the following.

(2x16=32)

14. An Indian company has a branch at Washington. Its Trial Balance on September, 2011 is as follows:

Particulars	Dr. Us \$	Cr. Us \$
Plant and machinery	1,20,000	-
Furniture and fixtures	8000	-
Stock on Oct 1,2010	56,000	-
Purchases	2,40,000	-
Sales	-	4,16,000
Goods from Indian Co. (H.O)	80,000	-
Wages	2,000	-
Carriage inward	1,000	-
Salaries	6000	-
Rent, Rates and Taxes	2,000	-
Insurance	1,000	-
Trade Expenses	1,000	-
Head Office A/C	-	1,14,000
Trade Debtors	24,000	-
Trade Creditors	-	17,000
Cash at Bank	5,000	-
Cash in hand	1,000	-
	5,47,000	5,47,000

Following further information is given:

1. Wages outstanding \$ 1,000
2. Depreciate plant and machinery and furniture @ 10 percent p.a. on WDV method.
3. The Head Office sent goods to Branch for ₹ 39,40,000.
4. The Head Office shows an amount of ₹ 43,00,000 due from Branch.
5. Stock on 30th September, 2011- \$ 52,000.
6. There were no goods in transit items either at the start or at the end of the year.
7. On September 1, 2009, when the fixed assets were purchased, the rate of exchange was ₹ 38 to one \$.

On October 1, 2010, the rate was ₹ 39 to one \$.

On September 30, 2011, the rate was ₹ 41 to one \$.

Average rate during the year was ₹ 40 to one \$.

You are asked to prepare:

- (a) Trial balance incorporating adjustments given under 1 to 4 above, converting dollars into rupees;
- (b) Trading and Profit and Loss Account for the year ended 30th September, 2011 and Balance Sheet as on that date depicting the profitability and net position of the branch as would appear in India for the purpose of incorporating in the main Balance Sheet.
15. Jalani Distributors sold three light commercial vans to Jain Enterprises on January 1, 2017 on hire purchase system. The price of each van was ₹ 90,000 payment of which was to be made as follows:
1. ₹ 30,000 as down payment for each van:
 2. Remaining amount in 3 annual equal installments along with interest @ 15%.

Jain Enterprises were charging depreciation @ 20% each year on written down value method. After payment of the first installment as on December 31, 2017, they could not pay further installments. It was agreed between the parties for repossession of two vans adjusting their value against the amount due. For the purposes of repossession, depreciation @ 30% p.a. was charged.

Repossessed goods were repaired at a cost of ₹ 2,000 and were then sold for ₹ 92,000. Calculate the value of repossessed stock and show the necessary accounts in the books of both the parties.

16. Bihar Coal Company undertook some coal bearing land from Mr. Gupta at a royalty of ₹1 per ton, with a minimum rent of ₹ 17,000 p.a. Each year's excess of minimum rent over actual royalties was recoverable during the subsequent three years. The lease, however stipulated that in any year minimum rent was not attained due to strike, the minimum rent was to be retarded and having been reduced proportionately having regard to the length of the stoppage.

The output was as follows:

Year	Production (Tons)
1995	2,000
1996	14,000
1997	19,000
1998	23,000
1999	15,000 (strike for 3 months)
2000	25,000

Prepare Ledger Accounts in the books of both the parties.

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

17. Sehwaq & Co with headquarters at Chennai maintains a branch at Kochi. Goods are invoiced to the Kochi branch at cost plus 25%. In respect of the Kochi branch, the following information pertaining to the year ended 31-3-2011 is made available to you:

Goods sent to branch at invoice price	6,25,000	Amounts received from branch debtors	3,40,000
Cash sales effected by branch	1,76,000	Cheques of customers which got discounted	8000
Goods returned by customers to branch	10,000	Branch expenses met in cash	72,900
Bad debts	5000		
Discount allowed to customers	2000		

	As on 31-3-2010		As on 31-3-2011
Stock at branch (at invoice price)	1,25,000	Stock at branch (at invoice price)	1,75,000
Branch debtors	40,000	Branch debtors	95,000

Adopting the Stock and Debtors System, you are required to prepare the following Ledger Accounts, as appearing in the Books of Head Office:

- Kochi Branch Debtors Account
- Kochi Branch Stock Account
- Kochi Branch Adjustments Account

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**St Aloysius College (Autonomous)
Mangaluru**

B.Com. ACCA Semester III- Degree Examination

January - 2021

FINANCIAL REPORTING

Time: 3 hrs.

Max Marks: 100

SECTION - A

Answer any FIVE of the following.

(5x2=10)

1. State qualitative characteristics of financial statements.
2. State the main purpose of the Conceptual Framework for Financial Reporting adopted by the International Accounting Standards Board (IASB).
3. An asset costs \$150,000 and has an expected useful life of ten years. The purchaser intends to use the asset for six years at which point the expected residual value will be \$60,000 (at current prices).

What is the depreciable amount?

4. During the year to 31st December 2008 Co X incurred \$200,000 of development costs for a new product. In addition, X spent \$60,000 on 1st January 2008 on machinery specifically used to help develop the new product and \$40,000 on building the brand identity.

Commercial production is expected to start during 2009.

The machinery is expected to last 4 years with no residual value.

At what value should Intangibles appear in the Statement of Financial Position as at 31st December 2008?

5. LPD buys goods from its 75% owned subsidiary QPR. QPR earns a mark-up of 25% on such transactions. At the group's year end, 30 June 2011 LPD had not yet taken delivery of goods, at a sales value of \$100,000, which were dispatched by QPR on 29 June 2011.

What would be the value of inventory that would appear in the consolidated statement of financial position of the LPD group at 30 June 2011?

6. The following information relates to three assets:

	X	Y	Z
	\$000	\$000	\$000
Carrying amount	100	150	120
Net realisable value	110	125	100
Value in use	120	130	90

Calculate the impairment loss for each of the three assets.

7. Antony's year end is 31 December. The following events all occurred in January. State whether the events below would be classed as adjusting or non-adjusting events.

Event	Adjusting	Non-adjusting
Completion of the purchase of another company		
Loss of inventory due to a flood		
A court case from August is settled by Anderson		
The discovery of a fraud showing the financial statements were incorrect		

SECTION - B

Answer any **FOUR** of the following.

(4x12=48)

8. State potential users of company published financial statements, briefly explaining for each one their likely information needs from those statements.
9. On 1 April 20X8 the fair value of Xu's leasehold property was \$100,000 with a remaining life of 20 years. The company's policy is to revalue its property at each year end. At 31 March 20X9 the property was valued at \$86,000. The balance on the revaluation surplus at 1 April 20X8 was \$20,000 which relates entirely to the leasehold property.

Xu does not make a transfer to realised profit in respect of excess depreciation.

Required:

(a) Prepare extracts of Xu's financial statements for the year ended 31 March 20X9 reflecting the above information.

(b) State how the accounting would be different if the opening revaluation surplus did not exist.

10. An entity based in the US sells goods to overseas for Kr300,000 on 25 February 2019 when the exchange rate was Kr0.60:\$1.

The customer pays in May 2019 when the rate was Kr0.65:\$1.

The exchange rate at the year ended 30 June 2019 was Kr0.70:\$1.

Required:

(a) Prepare the journal entries to record the sale of the goods by the US entity.

(b) Show the journal entries to record the payment in May 2019.

(c) If the amount was outstanding at the year end, what would the gain or loss in the statement of profit or loss be?

11. Shaheen Ltd entered into an agreement to lease an item of plant on 1 October 2019. The lease required four annual payments of \$200,000 each, commencing on 1 October 2019. The plant has a useful economic life of four years and is to be scrapped at the end of this period. The present value of the lease payments is \$700,000. The implicit interest rate within the lease is 10%.

Required:

Prepare extracts of the financial statements in respect of the leased asset for the year ended 31 March 2020.

12. A company issued one new share for every two existing shares held by way of rights at \$2.50 per share on 1 July 2019. Pre-issue market price was \$3.50 per share.

Relevant information:

	2019	2018
Profit attributable to the ordinary shareholders for the year ending 31 December	\$450,000	\$360,000
Number of ordinary shares in issue at 31 December	1,050,000	650,000

Required:

Calculate basic EPS to be presented in the financial statements for the year ended 31 December 2019 (including comparative figure)

13. Set out below are the draft statements of profit or loss of Prunes and its subsidiary company Sultanas for the year ended 31 December 2017.

On 1 January 2016 Prunes purchased 75,000 ordinary shares in Sultanas from an issued share capital of 100,000 \$1 ordinary shares.

Statements of profit or loss for the year ended 31 December 2017

	Prunes \$000	Sultanas \$000
Revenue	600	300
Cost of sales	<u>(360)</u>	<u>(140)</u>
Gross profit	240	160
Operating expense	<u>(93)</u>	<u>(45)</u>
Profit from operations	147	115
Finance costs	-	<u>(3)</u>
Profit before tax	147	112
Tax	<u>(50)</u>	<u>(32)</u>
Profit for the year	<u>97</u>	<u>80</u>

The following additional information is relevant:

(i) During the year Sultanas sold goods to Prunes for \$20,000, making a mark-up of one third. Only 20% of these goods were sold before the end of the year, the rest were still in inventory.

(ii) Goodwill has been subject to an impairment review at the end of each year since acquisition and the review at the end of this year revealed another impairment of \$5,000. The current impairment is to be recognized as an operating cost.

(iii) At the date of acquisition a fair value adjustment was made and this has resulted in an additional depreciation charge for the current year of \$15,000. It is group policy that all depreciation is charged to cost of sales.

G 301.3a

(iv) Prunes values the non-controlling interests using the fair value method.

Required:**Prepare the consolidated statement of profit or loss for the year ended 31 December 2017.****SECTION - C****Answer any TWO of the following.****(2x16=32)**

14. The following information has been extracted from the books of Picklette for the year to 31 March 2019.

	Dr.	Cr.
	\$000	\$000
Administrative expenses	170	
Interest paid	5	
Called up share capital (Ordinary shares of \$1 each)		200
Dividend	6	
Cash at bank and in hand	9	
Income tax (Remaining balance from previous year)	10	
Warranty provision		90
Distribution costs	240	
Land and buildings:		
at cost (Land \$110,000, Buildings \$100,000)	210	
accumulated depreciation (at 1 April 2018)		48
Plant and machinery:		
at cost	125	
accumulated depreciation (at 1 April 2018)		75
Retained earnings (at 1 April 2018)		270
10% Loan (issued in 2017)		80
Purchases	470	
Sales		1,300
Inventory (at 1 April 2018)	150	
Trade payables		60
Trade receivables	728	-
	<u>2,123</u>	<u>2,123</u>

Additional information:

(a) Inventory at 31 March 2019 was valued at \$250,000.

(b) Buildings and plant and machinery are depreciated on a straight-line basis (assuming no residual value) at the following rates:

On cost: Buildings 5%

Plant and machinery 20%

(c) There were no purchases or sales of non-current assets during the year to 31 March 2019.

(d) The depreciation charges for the year to 31 March 2019 are to be apportioned as follows:

Cost of sales 60%

Distribution costs 20%

Administrative expenses 20%

(e) Income taxes for the year to 31 March 2019 are estimated to be \$135,000.

(f) The 10% loan was issued in 2019 and is repayable in five years.

(g) The year end provision for warranty claims has been estimated at \$75,000. Warranty costs are charged to administrative expenses.

Required:

Prepare Picklette plc's statement of profit or loss for the year to 31 March 2019 and a statement of financial position as at that date.

15. Statements of financial position and statements of profit or loss for Pearl Motors are set out below.

Statement of financial position for Pearl Motors

	\$000	2012 \$000	\$000	2011 \$000
Non-current assets:				
Land and buildings				
Cost	3,200		2,900	
Depreciation	<u>(400)</u>		<u>(300)</u>	
		2,800		2,600
Plant and machinery:				
Cost	1,200		800	
Depreciation	<u>(240)</u>		<u>(200)</u>	
		960		600
		3,760		3,200
Current assets:				
Inventory		600		200
Receivables		<u>400</u>		<u>200</u>
Total assets		<u>5,160</u>		<u>3,600</u>
Equity:				
Share capital – \$1 ordinary shares	1,200		1,200	
Retained earnings	<u>310</u>		<u>220</u>	
		1,510		1,420
Current liabilities:				
Bank overdraft		1,180		420
Payables and accruals		740		140
Tax		<u>220</u>		<u>200</u>
		<u>5,160</u>		<u>3,600</u>

Statements of profit or loss for Pearl Motors

	2012	2011
	\$000	\$000
Sales revenue	3,000	2,000
Cost of sales	<u>(1,400)</u>	<u>(600)</u>
Gross profit	1,600	1,400
Administration and distribution expenses	<u>(800)</u>	<u>(720)</u>
Profit before tax	800	680
Income tax expense	<u>(400)</u>	<u>(340)</u>
Profit for the year	<u>400</u>	<u>340</u>

The dividend for 2011 was \$200,000 and for 2012 was \$220,000.

Required:

Calculate the following ratios for Pearl Motors and briefly comment upon what they indicate:

- (a) Gross Profit Margin
- (b) Operating Profit Margin
- (c) ROCE
- (d) Net Asset Turnover.
- (e) Current Ratio
- (f) Quick Ratio
- (g) Inventory Collection Period
- (h) Accounts Receivable Collection Period
- (i) Accounts Payable Payment Period

16. HAPPY acquired 80% of JOY on 1 Dec 2014 paying \$4.25 in cash per share. At this date the balance on JOY's retained earnings was \$870,000.

On 1 March 20X7 HAPPY acquired 30% of MERRY's ordinary shares. The consideration was settled by a share exchange of 4 new shares in HAPPY for every 3 shares acquired in MERRY. The share price of HAPPY at the date of acquisition was \$5. HAPPY has not yet recorded the acquisition of MERRY in its books.

The statements of financial position of the three companies as at 30 November 20X7 are as follows:

G 301.3a

	HAPPY (\$'000)	JOY (\$'000)	MERRY (\$'000)
Non-Current Assets:	1300	850	900
Property			150
Plant and Equipment	450	210	
Investments	1825		200
Current Assets:	550	230	
Inventory			400
Receivables	300	340	140
Cash	120	50	
	4545	1680	1790
Equity:			250
Share Capital	1800	500	
Share Premium	250	80	
Retained Earning	1145	400	1200
	3195	980	1450
Non-Current Liabilities:			
10% Loan Notes	500	300	
Current Liabilities:			250
Payables	520	330	90
Taxation	330	70	
	4545	1680	1790

The following information is relevant:

- i) As at 1 December 20X4, plant in the books of JOY was determined to have a fair value of \$50,000 in excess of its carrying amount. The plant had a remaining life of 5 years at this date.
- ii) During the post-acquisition period, JOY sold goods to HAPPY for \$400,000 at a mark-up of 25%. HAPPY had a quarter of these goods still in inventory at the year-end.
- iii) In September 20X4 MERRY sold goods to HAPPY for \$1,50,000. These goods had costed MERRY \$100,000. HAPPY had \$90,000 (at cost to HAPPY) in inventory at the year-end.
- iv) As a result of the above inter-company sales, HAPPY's books showed \$50,000 and \$20,000 as owing to JOY and MERRY respectively at the year end. These balances agreed with the amounts recorded in JOY's and MERRY's books.
- v) Non-controlling interests are measured using the fair value method. The fair value of the non-controlling interest in JOY at the date of acquisition was \$368,000. Goodwill has impaired by \$150,000 at the reporting date. An impairment review found the investment in the associate to be impaired by \$15,000 at the year-end.
- vi) MERRY's profit after tax for the year is \$600,000.

Required:

Prepare HAPPY's consolidated statement of financial position as at 30 November 20X7.

SECTION – D

Answer the following: (Compulsory)

(10)

17. Vernon Co. holds a number of financial instruments, which are detailed below:

	Issue/Acquisition Date	Value 1 Jan 2020 (\$'000)
Equity Investments	1 Jan 2020	28700
4% Convertible bonds	1 Jan 2020	30000
4% Loan notes	1 Jan 2020	20000

I. Vernon Co. holds the equity investments using the alternative treatment permitted by IFRS 9. During the year, Vernon Co. sold shares which had cost \$7.8 million for \$9.7 million. The fair value of the remaining shares at 31 December 20X4 was \$19.8 million.

How much should be taken to the statement of profit or loss for the Year ending 31 December 2020?

\$ _____ '000 gain

II. The \$30 million convertible bonds can be converted on 31 December 20X6. Similar loan notes without the conversion option carry an interest rate of 7%. Relevant discount factors are shown below:

Year	Discount factor @ 4%	Discount factor @ 7%
	0.962	0.935
2	0.925	0.873
3	0.889	0.816

a) How much should be recorded in equity in relation to the convertibles?

b) What is the value of Bonds to be recorded as at 31 Dec 2020.

III. The \$20 million 4% loan notes incurred \$500,000 issue costs. The loan notes are repayable at a premium, giving them an effective rate of 8%.

What amount should be recorded in finance costs in relation to the loan notes for the year ending 31 December 2020?

IV. Vernon Co. also factored \$2 million of its receivables to a bank during the year. The bank paid \$1.8 million to Vernon Co. The bank charged Vernon Co. a \$100,000 fee for this, and all responsibility for the receivables returns to Vernon Co. if the debts are unpaid after 6 months.

Which TWO of the following represent the correct accounting treatment for this arrangement?

- a) This is a \$1.8 million loan and should be held as a current liability.
- b) The \$100,000 should be expensed in the statement of profit or loss.
- c) A loss of \$200,000 should be recorded in the statement of profit or loss.
- d) The receivables should be derecognized from the statement of financial position.

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Reg. No. :

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St Aloysius College (Autonomous)
Mangaluru
B.Com. Semester III- Degree Examination
February 2021
COST ACCOUNTING - I

Time: 3 hrs.

Max Marks: 100

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

1. Define 'Cost'.
2. What is Cost Unit?
3. What are direct materials?
4. Give two examples of fixed overheads.
5. What do you mean by ABC analysis?
6. What is meant by Machine Hour Rate?
7. State any four items which are included in financial accounts but not in cost Accounts.

SECTION - B

Answer any **FOUR** of the following.

(4x12=48)

8. What is Cost Accounting? Explain the objectives of Cost Accounting.
9. What is centralised and decentralised purchasing? Explain its merits and demerits.
10. The following transactions took place in respect of Material 'X' during March 2015.
03-01-2015 Opening stock of materials 500 units at Rs.1.50 per unit
03-02-2015 Purchases 2000 units at Rs.2.00 per unit
03-04-2015 Purchases 3000 units at Rs. 2.50 per unit
03-06-2015 Issues 2500 units
03-08-2015 Purchases 2,500 units at Rs.2.70 per unit
03-10-2015 Issues 2000 units
You are required to prepare a stores ledger account using Weighted average method of pricing material issues.
11. A factory produces a standard product. The following information are given to you from which you are required to prepare a cost sheet for January 2012.

Raw materials consumed	Rs.2,91,000
Direct wages	Rs.1,29,000
Other direct expenses	Rs.81,000
Factory overheads	80% of direct wages
Office overheads	10% of works cost
S & D expenses	Rs.20 per unit sold
Units produced and sold during the month	10,000 units

Find the selling price per unit when the profit earned is at 20% on selling price.

Contd...2

12. Compute the machine hour rate from the following details:

Rent of the department Rs.6,000 p.a. (Space occupied by this machine is $\frac{1}{4}$ of the department).

Lighting Rs.2,500 p.a. (Total light points in the department is 15 out of which 3 are for this machine).

Insurance Rs. 600 p.a.

Salary of supervisor Rs.24,000 p.a.($\frac{1}{3}$ of his time is occupied by this machine).

The machine was purchased for Rs.50,000 and scrape value is Rs.4,000. Its estimated working life is 10 years. The machine runs 2300 hours p.a. and it requires Rs.17,250 expenditure towards repairs throughout its life. It consumes 5 units of power at a cost of Rs.4 per unit.

13. From the following figures prepare a Reconciliation Statement and determine financial profit.

Net profit as per costing books Rs. 66,760

Factory overhead under recovered in costing Rs. 5,700

Administration overhead recovered in excess in costing Rs. 4,250

Depreciation charged in financial books Rs. 3,660

Depreciation recovered in costing books Rs. 3,950

Interest received recorded in financial books Rs. 450

Income tax provided in financial books Rs. 600

Bank interest credited in financial books Rs. 230

Stores adjustment (credited in financial books) Rs. 420

Depreciation of stock charged in financial books Rs. 860

Dividend appropriated in financial books Rs. 1,200

Loss due to theft provided in financial books Rs. 260

Loss due to obsolescence charged in financial books Rs. 280

SECTION – C

Answer any **TWO** of the following.

(2x16=32)

14. In respect of a factory, the following particulars have been extracted for the year 2019:

	Rs.
Cost of materials	6,00,000
Wages	5,00,000
Factory overheads	3,00,000
Administration charges	3,36,000
Selling charges	2,24,000
Distribution charges	1,40,000
Profit	4,20,000

A work order has to be executed in 2020, and estimated expenses are :

Materials Rs.8,000; Wages Rs.5,000.

Assuming that in 2020, the factory overheads will go up by 20%, distribution charges will come down by 10%, and selling and administration charges will increase each by 15%.

At what price the product to be sold, so as to earn the same rate of profit on selling price as in 2019?

Factory overheads are based on wages and administration, selling and distribution overheads on factory cost.

15. From the following particulars of material EME, prepare the stores ledger account using FIFO method of pricing issues.

01-Mar Balance 400 units at Re.1 per unit
 2 Issued 100 units
 4 Received 1,600 units at Rs.1.10 per unit
 6 Issued 600 units
 10 Returned to stores 40 units issued on 2nd March
 11 Received 600 units at Rs.1.20 per unit
 14 Issued 640 units
 16 Received 200 units at Rs.1.20 per unit
 20 Issued 240 units
 22 Returned to vendors 80 units (received on March 16th)
 25 Received 400 units at Re.1 per unit
 30 Issued 500 units

16. In a factory there are three production departments P1, P2 and P3 and two service departments S1 and S2. In march 2020 the departmental expenses were as follows:

Production departments:

P1-Rs.6,50,000 , P2-Rs.6,00,000 , P3-Rs.5,00,000

Service departments - S1- Rs.1,20,000 S2-Rs.1,00,000

The service departments expenses are apportioned on a percentage basis as follows:

	P1	P2	P3	S1	S2
S1	30%	40%	15%	nil	15%
S2	40%	30%	25%	5%	nil

Prepare a statement showing the distribution of service department expenses Under a) Simultaneous Equation Method b) Repeated Distribution Method.

SECTION - D

Answer the following: (Compulsory)

(10)

17. a) Calculate Reorder level, Minimum level, Maximum level from the following information:

Maximum consumption 10 units per day

Minimum consumption 6 units per day

Normal consumption 8 units per day

Re-order quantity 250 units

Delivery time 4 to 8 weeks

Assume 6 days as working period per week.

- b) During a particular year the cost books of a company showed a profit of Rs.1,68,000.

A careful scrutiny of the figure from both the sets of accounts revealed the following facts:

- 1) Sundry income of Rs.5,000 was not considered in cost books.
- 2) Factory overhead under recovered in cost books Rs.20,200.
- 3) Selling expenses under recovered in cost books Rs.51,750.
- 4) Administration expenses, over recovered in cost books Rs.24,950.

Reconcile cost books with financial books.

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St Aloysius College (Autonomous)
Mangaluru
B.Com. ACCA Semester III – Degree Examination
February 2021
PERFORMANCE MANAGEMENT

Time: 3 hrs.

Max Marks: 100

SECTION – AAnswer any **FIVE** questions of the following:**(5×2=10)**

1. Average unit times for product X have been tabulated as follows

Unit number	-	Cumulative average time per unit
1	-	20 minutes
2	-	17.2 minutes
4	-	14.792 minutes
8	-	12.72 minutes

Required: What is the Learning Curve rate?

2. The selling price of product Zigma is set to be \$250 for each unit and sales for the coming year are expected to be 500 units. If the company requires a return of 15% in the coming year on its investment of \$250,000 in product Zigma, the target cost for each unit for the coming year is
- A. \$145
 B. \$155
 C. \$165
 D. \$175
3. The following statements have been made about the issues faced by businesses in the management of their environmental costs:
- (1) The costs involved are difficult to define.
 (2) Environmental costs can be categorised as quality related costs.
 (3) Cost control can be an issue, in particular if costs have been identified incorrectly in the first place.

Which of the above statements is/are true?

- A. (1) only
 B. (2) and (3) only
 C. None of them
 D. All of them
4. In order to utilise some spare capacity, K is preparing a quotation for a special order which requires 2,000 kgs of material J.

K has 800 kgs of material J in inventory (original cost \$7.00 per kg). Material J is used in the company's main product L. Each unit of L uses 5 kgs of material J and, based on an input value of \$7.00 per kg of J, each unit of L yields a contribution of \$10.00.

The resale value of material J is \$5.50 per kg. The present replacement price of material J is \$8.00 per kg. Material J is readily available in the market.

What is the relevant cost of the 2,000 kgs of material J to be included in the quotation?

- A. \$11,000
 - B. \$14,000
 - C. \$16,000
 - D. \$18,000
5. Betis Limited is considering changing the way it is structured by asking its employed staff to become freelance. Employees are currently paid a fixed salary of \$240,000 per annum, but would instead be paid \$200 per working day. On a typical working day, staff can produce 40 units. Other fixed costs are \$400,000 pa.
- The selling price of a unit is \$60 and material costs are \$20 per unit.
- What will be the effect of the change on the breakeven point of the business and the level of operating risk?
- A. The breakeven point reduces by 6,000 units and the operating risk goes down
 - B. The breakeven point reduces by 4,571 units and the operating risk goes down
 - C. The breakeven point reduces by 4,571 units and the operating risk goes up
 - D. The breakeven point reduces by 6,000 units and the operating risk goes up
6. A product has a prime cost of \$12, variable overheads of \$3 per unit and fixed overheads of \$6 per unit.
- Which pricing policy gives the highest price?
- A. Prime cost + 80%
 - B. Marginal cost + 60%
 - C. TAC + 20%
 - D. Net margin of 14% on selling price
7. HH plc monitors the % of total sales that derives from products developed in the last year. Which part of the balanced scorecard would this measure be classified under?
- A. Financial perspective
 - B. Customer perspective
 - C. Internal perspective
 - D. Learning perspective

SECTION - B

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

(4x12=48)

8. Advent Company has a maximum capacity of 2, 20,000 units per year. Normal capacity is 1,80,000 units per year. Variable manufacturing costs are Rs. 11 per unit. Fixed factory overhead is Rs. 5, 40,000 per year. Variable selling costs are Rs. 3 per unit, while fixed selling costs are Rs. 2, 52,000 per year. Sale price is Rs. 20 per unit.

Required:

- A. What is the break-even point expressed in rupee sale?
- B. How many units must be sold to earn a net income of 10% on sales?
- C. What should be the selling price per unit if breakeven point is to be brought down to 1, 00,000 units?
- D. What will be the margin of safety when profit is Rs. 1, 20,000?

G 302.3a

9. a) Find the linear relationship between price (P) and the quantity demanded (Q).
 - Selling price of \$300=Sale of 500 units per month.
 - Selling price of \$330=Sale of 400 units per month
- b) Using the price equation in (a) and assuming the variable cost per unit is \$90, calculate optimum price and output.
- c) Calculate the maximum contribution.
10. Chapel Ltd manufactures a chemical protective called Rustnot. The following standard costs apply for the production of 100 cylinders:

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

The monthly production/sales budget is 10,000 cylinders.

Selling price = \$6 per cylinder.

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

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

Required:

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

11. The Information Systems strategy within the MG organisation has been developed over a number of years. However, the basic approach has always remained unchanged. An IT budget is agreed by the board each year. The budget is normally 5% to 10% higher than the previous year's to allow for increases in prices and upgrades to computer systems. Systems are upgraded in accordance with user requirements. Most users see IT systems as tools for recording day-to-day transactions and providing access to accounting and other information as necessary. There is no Enterprise Resource Planning System (ERPS) or Executive Information System (EIS).

The board tends to rely on reports from junior managers to control the business. While these reports generally provide the information requested by the board, they are focused at a tactical level and do not contribute to strategy formulation or implementation

Required:

Advise the board on how an ERPS and EIS could provide benefits over and above those provided by transaction processing systems.

12. Define transfer pricing. What are the objectives of transfer pricing system? Discuss two main methods of setting the transfer price.
13. A company manufactures a chemical using two components, A and B. The standard information for one unit of the chemical are as follows:

\$	
Material A 10 kg at \$4 per kg	40
Material B 20 kg at \$6 per kg	<u>120</u>
	<u>160</u>

In a particular period, 160 units of the chemical were produced, using 1,000 kgs of material A and 1,460 kgs of material B.

Required:

Calculate the material usage, mix and yield variances for each material.

SECTION – C

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

14. A Swiss watch making company wishes to determine the minimum price it should charge a customer for a special order of watches. The customer has requested a quotation for 10 watches (1 batch), but might subsequently place an order for a further 10. Material costs are \$30 per watch. It is estimated that the first batch of 10 watches will take 100 hours to manufacture and an 80% learning curve is expected to apply. Labour plus variable overhead costs amount to \$3 per hour. Setup costs are \$1,000 regardless of the number of watches made.

Required:

- (a) What is the minimum price the company should quote for the initial order if there is no guarantee of further orders?
- (b) If the company was then to receive the follow-on order, what would the minimum price of this order be?
- (c) What would be the minimum price if both orders were placed together?
- (d) Having completed the initial orders for a total of 20 watches (price at the minimum levels recommended in (a) and (b)), the company thinks that there would be a ready market for this type of watch if it brought the unit selling price down to \$45. At this price, what would be the profit on the first 140 'mass-production' watches (i.e. after the first 20 watches) assuming that marketing costs totalled \$250?
15. Abkaber plc assembles three types of motorcycle at the same factory: the 50cc Sunshine; the 250cc Roadster and the 1000cc Fireball. It sells the motorcycles throughout the world. In response to market pressures Abkaber plc has invested heavily in new manufacturing technology in recent years and, as a result, has significantly reduced the size of its workforce.
- Historically, the company has allocated all overhead costs using total direct labour hours, but is now considering introducing Activity Based Costing (ABC). Abkaber plc's accountant has produced the following analysis.

	Annual output (units)	Annual direct labour hours	Selling price (\$ per unit)	Raw material cost (\$ per unit)
Sunshine	2,000	200,000	4,000	400
Roadster	1,600	220,000	6,000	600
Fireball	400	80,000	8,000	900

The three cost drivers that generate overheads are:

- Deliveries to retailers – the number of deliveries of motorcycles to retail showrooms.
- Set-ups – the number of times the assembly line process is re-set to accommodate a production run of a different type of motorcycle.
- Purchase orders – the number of purchase orders.

The annual cost driver volumes relating to each activity and for each type of motorcycle are as follows:

	Number of deliveries to retailers	Number of set-ups	Number of purchase orders
Sunshine	100	35	400
Roadster	80	40	300
Fireball	70	25	100

The annual overhead costs relating to these activities are as follows:

	\$
Deliveries to retailers	2,400,000
Set-up costs	6,000,000
Purchase orders	3,600,000

All direct labour is paid at \$5 per hour. The company holds no inventories.

At a board meeting there was some concern over the introduction of activity based costing.

The finance director argued: 'I very much doubt whether selling the Fireball is viable but I am not convinced that activity based costing would tell us any more than the use of labour hours in assessing the viability of each product.'

The marketing director argued: 'I am in the process of negotiating a major new contract with a motorcycle rental company for the Sunshine model. For such a big order they will not pay our normal prices but we need to at least cover our incremental costs. I am not convinced that activity based costing would achieve this as it merely averages costs for our entire production'.

The managing director argued: 'I believe that activity based costing would be an improvement but it still has its problems. For instance if we carry out an activity many times surely we get better at it and costs fall rather than remain constant. Similarly, some costs are fixed and do not vary either with labour hours or any other cost driver.'

The chairman argued: 'I cannot see the problem. The overall profit for the company is the same no matter which method of allocating overheads we use. It seems to make no difference to me.'

Required:

- (a) Calculate the total profit on each of Abkaber plc's three types of product using activity based costing methods to attribute overheads:
16. CAF Ltd produces a single large item of confectionary, Product S, that is sold for \$12 per unit. You have been provided with the following information about the 'S' for the forthcoming year:

Sales	6,000 units
Variable costs	\$7 per unit

CAF's overheads are budgeted to amount to \$20,000. CAF's Financial Director has asked you to prepare some documents for a presentation to the Board of Directors.

Required:

- (a) Calculate, and briefly explain the significance of, CAF'S breakeven point and margin of safety, expressed as a percentage. (8 Marks)
- (b) Based on CAF's information above, construct and explain the purpose of the three following charts:

- (1) A breakeven chart
- (2) A contribution graph
- (3) A profit – volume chart.

(8 Marks)

SECTION – D

Answer the following: Compulsory

(10)

17. In Hebrews the optimal solution was determined to be $x=4$ and $y=4$ giving an optimal contribution of \$360. This solution was at the intersection of the lines
- Cutting $6x+3y=36$
 Assemble $4x+8y=48$
- Suppose one extra hour was available for the cutting process, calculate the shadow price for this additional hour of cutting time.

G 303.3

Reg. No. :

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St Aloysius College (Autonomous)
Mangaluru
B.Com. - Semester III - Degree Examination
February 2021
INCOME TAX - I

Time: 3 hrs.

Max Marks: 100

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

1. Define Previous Year and Assessment Year.
2. What is the general rule of taxation? Mention the exceptions to the general rule.
3. When is a company said to be Resident in India?
4. What is Annual Value?
5. Mention any four deductions u/s 80C.
6. State any four fully taxable allowances.
7. State any two cases in which income from house property is assessable as income from business.

SECTION - B

Answer any **FOUR** of the following.

(4x12=48)

8. Write notes on:
 - a) Agricultural Income.
 - b) Provident Funds.
9. Explain the valuation of - i) Motor car ii) Residential house
10. Mr. Simon, a foreigner, came to India from U.S.A. for the first time on 1st April 2013. He stayed here continuously for 3 years and went to France on 1st April 2016. He, however, returned to India on 1st July 2016 and went to U.S.A. on 1st December 2016. He again came back to India on 25th January 2020, on a service in India, what will be his residential status for A.Y. 2020-21?
11. Ganesh retired from service on 31/03/2020 after serving 27 years and 6 months. He had 9 months earned leave to his credit. His last drawn salary was Rs.22,500 and DA at 30% of his basic. The increment of Rs.1,000 falls due on 1st September every year. He received Rs.6,50,000 on leave encashment and commuted 3/4th of his pension and received Rs.3,30,000. Find out Taxable Leave Encashment and Taxable Commuted Pension.
12. Compute Taxable Income under the head Salary of Mr. Praveen for the A.Y. 2020-21 from the following information.
 - a) Basic pay Rs.25,000 p.m.
 - b) DA (60% of which is included for retirement benefits) Rs.10,000 p.m.
 - c) House Rent Allowance Rs. 8,000 per month. He is paying a rent of Rs. 7,000 per month as rent of the house in Mangaluru.

Contd...2

- d) Children education allowance (for three children) Rs.250 p.m. per child.
- e) Children hostel allowance (for three children) Rs.400 p.m. per child.
- f) Reimbursement of club facility bill availed by the employee., Mr. Praveen from his employer Rs.15,000.
- h) Gift of Fast Track Watch Rs.8,000.
- i) Motor car of 1.8 liter c.c. with driver for official purposes is given by company.
- k) Facility of cook, sweeper, gardener and watchman, each being paid Rs.1,200 p.m. by the employer.
- l) The employer deducted Rs.200 p.m. as his professional tax.
13. Mr. Abhishek owns a house at Kanpur, municipal value of which is Rs.30,000 and fair rent Rs.35,000 per annum. During the previous year the house is used by him for his own residence from 1st April 2019 to 30th June 2019 and is let out for Rs.3,000 p.m. from 1st July 2019 for residential purpose. The house owner incurred the following expenses during the previous year: Municipal Tax Rs.4,500; Repair Rs.6,000; Fire Insurance Premium Rs.4,000; Land Revenue Rs.4,500 and Ground Rent Rs.3,000.
- He took a loan of Rs.4,00,000 at 9% interest per annum for the construction of the house as on 1st April, 2015. The construction was completed on 31st March, 2017. No amount of loan has been paid off so far. Compute Taxable Income from House Property for the Assessment Year 2020-21.

SECTION – C

Answer any **TWO** of the following.

(2x16=32)

14. Compute the taxable income of Mrs. Deepthi from the following particulars for the A.Y. 2020-21, if she is (1) Resident (2) Not-Ordinarily Resident and (3) Non-Resident.
- a) Salary received in India for services rendered in England Rs.3,00,000.
- b) Profit from business in Iran (business controlled from India) Rs.2,00,000.
- c) Income earned in Japan Rs.1,00,000 (1/2 of it is received in India).
- d) Income from agriculture in Sri Lanka, deposited in a bank there, Rs.1,50,000.
- e) Past untaxed foreign income brought to India Rs.50,000.
- f) Income from house property situated in New York Rs.80,000.
- g) Income from salary received in India for services rendered in New York Rs.48,000.
- h) Gift from a friend received in India on the occasion of marriage Rs.25,000.
- i) Profit from business in Bengaluru controlled from America Rs.2,50,000.

- j) Interest on U.K. Development Bonds Rs.50,000 (1/5th received in India).
- k) Income from cultivation and manufacture of tea in Karnataka Rs.5,00,000.
- l) Income earned in England received in India Rs.2,00,000.
- m) Agricultural income in Singapore Rs.1,20,000.
- n) Income from sale of house in India Rs.50,000
- o) Interest on Deposit with Mumbai Branch of HSBC bank Rs.30,000.
- p) Dividend from Indian Company Rs.15,000.
15. Mr. Vrushank is an employee in a Robotics System Company at Chennai gives the following information;
- a) Basic salary Rs.30,000 p.m.
- b) DA Rs.10,000 p.m. (60% of which is included for retirement benefits)
- c) CCA Rs.500 p.m.
- d) Medical allowance Rs.7,200 p.m.
- e) He is provided with a free lunch by the company. The cost of lunch is Rs. 80 per meal. (Assume 240 working days in the year)
- f) He is provided with a residential house at a nominal rent of Rs. 2,000 p.m. The house is furnished by the company at a cost of Rs. 80,000.
- g) He contributes 10% of his salary to RPF to which his employer contributes 13%. Interest credited to the RPF account at 10% is Rs.15000.
- h) He is given a car of 1.6 Ltr CC for both private and official purposes, running and maintenance of this car is met by employee.
- i) His father was admitted to private hospital and medical bill amounted to Rs.50,000, company paid 50% of the bill amount.
- j) He has made the following payments;
- i) Contribution to ULIP Rs.12,000.
- ii) Repayment of housing loan, principal Rs.20,000
- iii) LIC premium (own) paid Rs.25,000.

Compute his Taxable Income from Salary and Deductions u/s 80C for the Assessment Year 2020-21.

16. Mr. Pradhan owns four houses, the details of which are as follows.

Particulars	House I	House II	House III	House IV
Annual municipal value	30,000	15,000	12,000	12,000
Fair rental value	28,000	21,000	18,000	20,000
Rent received per month	3,000	2,000	2,000	2,000
Standard rent	32,000	18,000	21,000	18,000
Vacancy period	3 months	-	1 month	1 month
Municipal taxes paid	3,000	1,500	-	-
Municipal taxes due	-	-	1,200	1,600
Repairs	10,000	12,000	6,000	14,000

For the construction of the third house, he had borrowed Rs.2,50,000; The interest on loan paid during the construction period up to 31-03-2019 amounted to Rs. 30,000 and in the previous year 2019-20 Rs. 24,000. The house was completed on 31-10-2017. In respect of the fourth house one month's rent was unrealised, the claim was genuine and satisfied the conditions: and the rent received was for 10 months. Compute the Taxable Income from House Property for Assessment Year 2020-21.

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

17. Mr. Harshvardhan retired from his job after 29 years 6 months and 15 days of service on 17-12-2019 and received gratuity amounting Rs.4,00,000. His salary at the time of retirement was basic Rs.6,000 p.m., dearness allowance Rs.1,200 p.m., House rent allowance Rs.2,000, Commission on turnover 1%. He got an increment on 01-04-2019 of Rs.1,000 p.m. on his basic. Turnover achieved by him was Rs.1,00,000 p.m. Calculate his Taxable Gratuity if he is:
- a) Covered under the Payment of Gratuity Act
 - b) Not covered under the Payment of Gratuity Act

G 304.3

Reg. No. :

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St Aloysius College (Autonomous)
Mangaluru

B.Com. Semester III- Degree Examination

January/February-2021

PRINCIPLES OF MARKETING

Max Marks: 100

Time: 3 hrs.

SECTION - A

(5x2=10)

Answer any FIVE of the following.

1. What is product concept?
2. Write the meaning of consumer behavior.
3. What is logo?
4. Write the meaning of branding
5. What is global demography?
6. What do you mean by new product pricing?
7. Define Marketing.

SECTION - B

(4x12=48)

Answer any FOUR of the following.

8. Analyse Product, Production and Marketing concept.
9. Write the importance of market segmentation.
10. Explain the factors influencing pricing decisions.
11. Evaluate different approaches in selecting brand name.
12. Explain the buying decision process.
13. Elucidate the stages in product life cycle.

SECTION - C

(2x16=32)

Answer any TWO of the following.

14. Analyze the stages in new product development.
15. Explain different methods of pricing.
16. Evaluate the determinants of consumer behaviour.

SECTION - D

(10)

Answer the following: (Compulsory)

17. Explain the significance of marketing.

G 304.3a

Reg. No. :

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St Aloysius College (Autonomous)

Mangaluru

B.Com. ACCA Semester III – Degree Examination

February 2021

GOVERNANCE, RISKS AND ETHICS

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. Define Corporate Governance.
2. Mention any two differences between Entrepreneur and Intrapreneur.
3. What is Board Diversity?
4. What is meant by Shareholder Activism?
5. What are the levels of Risk Awareness?
6. Distinguish between Strategic and Operational risk.
7. What is the significance of sustainability?

SECTION - B

Answer any FOUR of the following.

(4x12=48)

8. Explain the different types of Internal and External stakeholders.
9. What is rule based and principle based approaches to corporate governance? Explain its merits and demerits.
10. Define and compare the role of Chief Executive Officer and Company Chairman.
11. Explain the different types of ethical threats that affect both internal and external auditors.
12. Explain briefly the two methods of measuring sustainability.
13. What is Risk committee? Explain the role and Responsibilities of the risk committee.

SECTION – C

Answer any TWO of the following.

(2x16=32)

14. What is Agency Theory? Explain the key concept of agent – principal relationship in the context of governance.
15. a) Explain the effect of various components of remuneration packages on director's behavior benefits. **(10 Marks)**
b) Explain the issues associated with director's remuneration. **(6 Marks)**
16. What is Integrated Reporting? Explain the Purpose, objectives and guiding principles that underpin the preparation and presentation of an integrated report.

Contd...2

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

17. HELP-WITH-LIFE' (HWL) 'Help-with-life' (HWL) is a charitable organisation established ten years ago. Its stated purpose is, 'to help individuals and families with social problems and related issues.' Its work, in a large city with people from many countries and backgrounds, involves advising, counseling, giving practical support to service users (the people who come for help). Over the years it has been operating, HWL has realised that the best outcomes are achieved when the staff member understands and sympathizes with the service users' social norms, ethical and cultural beliefs. 40% of HWL's funding comes from local government. This means that HWL has to account for its use of that portion of its funding and comply with several rules imposed by local government. One of these rules concerns demonstrating appropriate diversity amongst the managers of services such as those delivered by HWL. It requires the charity management team to involve the widest feasible range of people and to reflect the demographic makeup of the community. HWL has recently had to replace a number of executive and non-executive members of its board. The external auditor suggested that setting up a nominations committee would help in these board appointments. The CEO, Marian Ngogo, has always stressed that all directors should share the ethical values of HWL and agree to take reduced rewards because, 'every dollar we pay a director is a dollar less we are spending on service delivery.' She stressed that the culture in a charity was very different from a commercial ('for profit') business and that staff and directors must share the ethical stance of HWL and had to accept a different approach to social responsibility if they joined.

Required:

Explain 'corporate social responsibility' (CSR) and discuss the ways in which CSR and the ethical stance might differ between HWL and a commercial 'for profit' business.

G304.3b

Reg. No. :

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com. BPS Semester III – Degree Examination
February 2021**

RETAIL MARKETING AND RESEARCH

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any FIVE questions of the following:

(5x2=10)

1. Define advertising?
2. What are the features of Consumer Packaged Goods?
3. What is the need for Custom study?
4. Classify various types of goods.
5. Mention the types of Qualitative Research methodology.
6. Explain product mix with an example.
7. Define segmentation.

SECTION – B

Answer any FOUR questions of the following:

(4x12=48)

8. Identify the reasons for consumer research.
9. Discuss the sources of media data.
10. Differentiate between online retail and offline retail.
11. Explain various tools of primary research.
12. What is the importance of retail data validation?
13. Explain the stages of new product development.

SECTION – C

Answer any TWO questions of the following:

(2x16=32)

14. Explain the benefits of Market Research prior to New Product Launch.
15. Explain briefly various retail formats.
16. Explain the various sources of media data.

SECTION – D

Answer the following: Compulsory

(10)

17. Explain various types of branding.

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St Aloysius College (Autonomous)
Mangaluru

B.Com. Vocational Semester III – Degree Examination

January - 2021

ACCOUNTING STANDARDS

Time: 3 hrs.

Max Marks: 100

SECTION – A

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

1. What is a short term investment as per AS 13?
2. The value of stock on the date of fire was Rs.10,00,000 and the insurance policy was for Rs.12,00,000. The loss by fire was Rs.4,00,000. What will be the amount of claim?
3. What will be the cash price of an asset when the down payment is Rs.1,00,000 and the only one instalment is Rs.1,10,000 after one at 10% rate of interest?
4. What is total repossession?
5. State any two advantages of Departmental accounts
6. At what rate will you translate the value of fixed assets of a foreign branch, if the branch is a Non-Integral foreign branch?
7. What is the valuation rule for inventory under AS 2?

SECTION - B

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

8. a) Entity A carried plant and machinery in its books at Rs. 2,00,000. These were destroyed in the fire. The assets were insured 'New for Old' and were replaced by the insurance company with new machines that cost Rs.20,00,000. The machines were acquired by the insurance company and the company did not receive the Rs.20,00,000 as cash compensation. State, how entity A should account for the same? **(4 marks)**

b) An entity has a factory located in an industrial area which is fully operational. The entity is required to relocate the factory to the outskirts of the city on account of the new legislation for polluting industries. The government allocates a Greenfield site in exchange for acquiring the factory of the entity and the fair value of the new site is Rs.10 lakh. The WDV for the plant in the company's books is Rs.2 lakh. The company is unable to work out the fair value of the factory. Whether the transaction has commercial substance? At what value would the entity recognise the transaction?

(4 marks)

c) Pasupathi Ltd gave 50,000 equity shares of Rs.10 each (fully paid-up) in consideration for supply of machinery by X & Co. The fair value of shares exchanged for the machinery is Rs.15 per share, at the time of transaction. In the absence of fair value of the machinery acquired, how would the value of machinery be recorded in the company's books?

(4 marks)

9. Darshan Ltd has a branch at Nagpur which office, goods are invoiced at cost plus 25%. The branch makes sales both for cash and credit. Branch expenses are

The e-rickshaws were valued on the basis of 30% depreciation annually on WDV basis.

Show the necessary ledger accounts in the books of Suresh transport Ltd for the year 2016, 2017 and 2018.

12. On 12th June, a fire occurred in the premises of Kumar, a Paper Merchant. Most of the stocks were destroyed, cost of stock salvaged being Rs. 22,400. In addition, some stock was salvaged in a damaged condition and its value in that condition was agreed at Rs.21,000. From the books of account, the following particulars are available.

1. His stock at the close of account on 31st December was valued at Rs.1,67,000.

2. His purchases from 1st January to 12th June amounted to Rs.2,24,000 and his sales during the period amounted to Rs.3,08,000.

On the basis of his accounts for the past three years it appears that he earns on an average a gross profit of 30% on sales. Kumar has insured his stock for Rs.1,20,000. Compute the amount of the claim.

13. Sahil investment company holds 1000 15% debentures of Rs. 100 each in Siva industries Ltd as on 1st April, at a cost of Rs.1,05,000. Interest is payable on 30th June and 31st December each year.

On 1st May, 500 debentures are purchased cum-interest at Rs.53,500.

On 1st November, 600 debentures are sold ex-interest at Rs.57,300.

On 30th November, 400 debentures are purchased ex-interest at Rs.38,400.

On 31st December, 400 debentures are sold cum-interest for Rs.55,000.

Prepare investment account showing value of holdings on 31st March at cost using FIFO method.

SECTION – C

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

(2x16=32)

14. Kiran furnishes you with the following information relating to his business:
(Rs)

	Furniture (WDV)	Stock	Debtors	Creditors	Prepaid Expenses	Unpaid Expenses	Cash & Bank
Opening	6,000	8,000	16,000	11,000	600	2,000	1,200
Closing	6,350	7,000	?	15,000	700	1,800	625

Receipts and payments during the year:

1. Collection from debtors, after allowing discount of Rs.1,500 amounted to Rs.58,500.
2. Collections on discounting bills, after deduction of discount of Rs.125 by the bank, total Rs.6,125.
3. Creditors of Rs.40,000 were paid Rs.39,200 in full settlement of their dues

G 351.3 (P)

4. Payment for freight inwards - Rs.3000.
5. Amounts withdrawn for personal use - Rs.7000.
6. Payment for office furniture - Rs.1000.
7. Investments carrying annual interest of 4% were purchased for Rs.96 on 1st July and payment made therefor. (FV = Rs. 100)
8. Expenses including salaries paid Rs.14,500.
9. Miscellaneous receipts - Rs.500

Bills of exchange drawn on and accepted by customers during the year amounted to Rs.10,000. Of these, bills of exchange of Rs.2,000 were endorsed in favour of creditors. An endorse bill of exchange of Rs.400 was dishonoured.

Goods costing Rs.900 were used as advertising materials. Goods are invariably sold to show a gross profit of 33-1/3% on sales. Difference in cashbook, if any, is to be treated as further drawings or introduction by Kiran.

Provide at 2.5% for doubtful debts on closing debtors.

Kiran asks you to prepare Trading and P&L account for the year ended 31st December, and a Balance Sheet as on that date.

15. Rajanikant Ltd is a company in the retail trade. Business had been concentrated in the past on the shopping premises in the T.Nagar area, but it has now been decided to open a branch at Spencer towers. The branch was opened on 1st January, goods were charged out to the branch at selling price of 10% above cost. The branch sells to its customers at such invoice price. The following informations were extracted from the head office records relating to the branch at the end of the year, i.e., 31st December. All the amount shown or at invoice price.

Particulars	Rs	Particulars	Rs
Goods sent to branch (including goods invoiced at Rs.1,100 to branch, but not received by branch till 31st December)	24,200	Authorised reduction in selling price	394
Credit Sales	12,960	Discount allowed to customers	80
Cash Sales	9,240	Cash remitted by branch to HO	18,230
Goods returned to branch by customers	1,100	Stock at branch at 31st December	770
Goods returned to head office by branch	484	Cash at branch at 31st December	500
Goods returned to head office by customers	440	Branch expenses paid by branch	50
Bad debts	160	Branch expenses paid by HO	780

Certain stocks were lost by fire, the value of which was not yet known.

Prepare the necessary ledger accounts in the books of head office.

16. Smart investments made the following investments in the year: 12% State Government Bonds having face value Rs. 100.

Date	Particulars
1 st April	Opening balance (1,200 bonds) book value of Rs.1,26,000
2 nd May	Purchased 2,000 bonds at Rs. 100 cum-interest
30 th Sept	Sold 1500 bonds at Rs.105 ex-interest (interest on the bonds is received on 30th June and 31st December each year)

Equity shares of X Ltd

Date	Particulars
15 th April	Purchased 5000 equity shares at Rs.200 on cum-right basis [brokerage of 1% was paid in addition (FV Rs.10)]
3 rd June	The company announced a bonus issue of 2 shares for every 5 shares held.
16 th Aug	Company made a right issue of 1 share for every 7 shares held at Rs.250 per share. The entire money was payable by 31st August
22 nd Aug	Rights to the extent of 20% was sold at Rs.60. The remaining rights were subscribed.
2 nd Sept	Dividend at 15% For the previous year was received on 16th September.
15 th Dec	Sold 3,000 shares at Rs.300. Brokerage of 1% was incurred extra.
15 th Jan	Received interim dividend at 10% for the current year.
31 st March	The shares were quoted in the stock exchange at Rs.220

Prepare investment accounts in the books of smart investments. Assume that the average cost method is followed.

SECTION – D

Answer the following: Compulsory

(10)

17. What are accounting policies? Why should they be disclosed? Give four situations where accounting policies are formulated.

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com. Vocational Semester III – Degree Examination
February 2021**

CORPORATE LAW

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any FIVE questions of the following:

(5x2=10)

1. Briefly explain Doctrine of Indoor Management.
2. Define Shelf Prospectus.
3. Mention the different sources of issue of Bonus share.
4. Explain provisions of casual vacancy of statutory auditor.
5. Define government company
6. State the exceptions to civil liability.
7. Mention any 8 contents of board's report.

SECTION - B

Answer any FOUR questions of the following:

(4x12=48)

8. Explain the procedure to be followed for the incorporation of the Company.
9. Specify the amounts received by Companies which shall not be treated as deposits as per the rule 2(c) of Companies Rules, 2014.
10. Explain all the doctrines with mentioning relevant case laws.
11. a) Explain Unpaid Dividend Account. **6 Marks**
- b) Explain Investor education & Protection Fund. **6 Marks**
12. a) State the provisions related to utilization of balance in securities premium account. **6 Marks**
- b) Mention the procedure and the situations where the reduction of capital is possible. **6 Marks**
13. a) State the procedure if the company wants to buy back its share. **6 Marks**
- b) Can a company voluntary revise its financial statement or board's report? **6 Marks**
If yes, under which provision?

SECTION – C

Answer any TWO questions of the following:

(2x16=32)

14. What is the meaning of Memorandum? Explain different clause of Memorandum.
15. Explain different types of prospectus and matters to be stated in the prospectus.
16. a) Explain powers and duties of Auditor. **10 Marks**
- b) Explain the CSR activities specified under Schedule VII. **6 Marks**

SECTION – D

Answer the following: Compulsory

(10)

17. Explain the provisions regarding register of members.

G 353.3 (P)

Reg. No. :

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St Aloysius College (Autonomous)

Mangaluru

B.Com. Vocational Semester III – Degree Examination

February 2021

INCOME TAX - II

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any FIVE questions of the following:

(5x2=10)

1. Discuss the due date for filing return of income.
2. Rahul engaged in two businesses gives the following particulars office income for the year ended 31.3.2020.
Profit of business of consumer and household products ₹ 5,40,000
Loss of business of readymade garments ₹ 2,11,000.
Compute the total income of Rahul.
3. Bad debts written off and allowed in the financial year 16-17 of Rs. 50,000 were recovered in the financial year 19-20. Discuss the taxability.
4. What is the rate of depreciation on a block of intangible assets? Give four examples of intangible assets.
5. ABC limited makes payment of Rs. 23,000 to Gokul on 01.10.2019 towards fees for professional services and another payment of Rs. 26,000 to him on the same date towards fees for technical services. Discuss whether TDS provisions under section 194J are attracted.
6. Mr. A had a fixed deposit of Rs. 10,00,000 in State bank of India. He instructed the bank to credit the interest on his deposit to the savings account of his brother's son, to help him with his education.
Discuss the implication of this transaction in the hands of Mr. A.
7. Compute the capital gain for the assessment year 2020-21 where, Mr. Prajwal has sold his personal residential house on 01.05.2020 for Rs. 86,70,000 which was acquired by him on 01.01.2014 for Rs. 30,00,000. The expenses on transfer were Rs. 70,000.

SECTION – B

Answer any FOUR questions of the following:

(4x12=48)

8. a) State in brief the applicability of tax deduction at source provisions, the rate and amount of tax deduction in the following cases for the financial year 2019-20:
 - i) Payment of Rs.27,000 made to Jacques Kallis, a South African cricketer, by an Indian newspaper agency on 02-07-2019 for contribution of articles in relation to the sport of cricket.

G 353.3 (P)

- ii) Rent of Rs.1,70,000 paid by a partnership firm for use of plant and machinery.
- iii) Winning from horse race Rs.1,50,000.
- iv) Rs.2,50,000 paid to Mr. A, a resident individual on 22-02-2020 by the State of Uttar Pradesh on compulsory acquisition of urban land.

(8 marks)

- b) Discuss the tax implications of the following in case of a doctor running a nursing home (amount in Rs.):

i) Amount paid to a scientific research association approved by the Central Government and run by a drug manufacturing company	20,000
ii) Payments made in cash towards purchases of medicines	50,000

(4 marks)

9. a) XYZ Ltd., commenced business of production of fertilizers on 1-4- 2017. The company purchased plant and machinery for manufacture of the fertilizer amounting Rs. 100 lakhs for which deduction was claimed under section 35AD. In financial year 2019-20 the said asset was used for non specified business. You are required to determine the tax implications of the said transaction in hands of XYZ Ltd.

(8 marks)

- b) Explain the quantum of late fees u/s 234F for delay in furnishing return of income within the prescribed time limit u/s 139(1) for A.Y 2019-20.

(4 marks)

10. a) Mr. A is the holder of 1,000 preference shares of XYZ Ltd. having a face value of Rs. 100 each. The preference shares were acquired by him on 10-07-2014 for Rs. 1,50,000. The company converted the preference shares into equity shares in the ratio of 1:1 on 15-07-2019. The market value of equity shares on the date of conversion was Rs. 250 per share. He sold all the equity shares on 10-03-2020 for Rs. 325 per share. Expenses on transfer amounted to Rs. 10,000. The shares are not listed in recognised stock exchange. Determine taxable capital gains.

(8 marks)

- b) Mr. Sachin filed return on 30th September, 2020 related to Assessment year 2020-21. In the month of October 2020, his tax consultant found that the interest on fixed deposit was omitted in the tax return.

What is the time limit for filing a belated return?

(4 marks)

11. Discuss the applicability of provisions of Tax Deduction at Source, the rate and amount of tax deduction to be made in the following cases for the financial year 2019-20.

- a) Mr. Bobby, a resident whose turn over during the previous financial year is Rs. 205 lakhs and for the current year 2019-20 it is Rs. 80 lakhs.
- i) Shop rent paid to Mr. Rajsekharan, a resident Rs.20,000 per month.
 - ii) On 1-11-2019 paid towards fee for technical services Rs.25,000 and royalty of Rs.20,000 to Mr. swamy, a resident who is having PAN. No other payment made to Mr. swamy
 - iii) On 01-10-2019 payment of Rs.2,00,000 made to Mr. A for purchase of diaries according to specification. However, no material was supplied for such diaries.
 - iv) Contract payments made to Mr. Satheesan on 01-05-2019 for painting Rs.25,000 and another contract for interior furnishing on 22-03-2020 for Rs.20,000.
- b) Mr. Thrilok an individual not assessed to tax pays towards rent Rs.60,000 per month.

(12 marks)

12. Compute the total income of Mr. & Mrs. A from the following information (amounts in Rs.):

Salary income (computed) of Mrs. A	2,30,000
Income from profession of Mr. A	3,90,000
Income of minor son B from company deposits	15,000
Income from minor daughter C from special talent	32,000
Interest from bank received by C on deposits made out of her special talent	3,000
Gift received by C on 30-09-2019 from friend of Mrs. A	2,500

(12 marks)

13. State with reasons, the allowability of the following expenses incurred by MN Limited, a wholesale dealer of commodities, under the income tax act 1961 while computing profit and gains from business or profession for the Assessment year 2020-21
- i) Construction of school building in compliance with CSR activities amounting to Rs. 5,60,000.
 - ii) Purchase of building for setting up a warehousing facility for storage of food grains amounting to Rs.4,50,000.
 - iii) Interest on loan paid to Mr. X (a resident) Rs. 50,000 on which tax has not been deducted.
 - iv) Commodity transaction tax paid Rs.20,000 on sale of bullion

(12 marks)**Contd...4**

G 353.3 (P)

SECTION - C

(2x16=32)

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

14. a) Mr. Rakesh Gupta has derived the following income/loss, as computed below, for the previous year 2019-20:

	(Rs.)
Loss from let out house property	2,50,000
Loss from non speculation business	3,20,000
Income from speculation business	12,45,000
Loss from specified business covered u/s 35AD	4,10,000
Winnings from lotteries gross	1,50,000
Winning from bettings	90,000
Loss from card games	3,40,000

You are required to compute the total income of the assessee for the A.Y. 2020-21 showing, clearly the manner of set-off and the items eligible for carry forward. The return of income has been filed on 30-07-2020.

(8 marks)

- b) Jardine Ltd., is an existing Indian Company which sets up a new industrial unit. It incurs the following expenditure in connection with the new unit

(amounts in ₹):

Preparation of project report	4,00,000
Market survey	5,00,000
Legal and other charges for issue of additional capital required for the new unit	2,00,000
Total	11,00,000
The following for the data is given:	
Cost of project	30,00,000
Capital employed in the new unit	40,00,000

What is the deduction admissible to the company under section 35D?

What will be your answer if the above facts relate to Mr. Jardine, a resident in India?

(4 marks)

- c) AB Co. Ltd. allotted 1,000 sweat equity shares to Sri Chand in June 2018. The shares were allotted at Rs. 200 per share as against the fair market value of Rs. 300 per share on the date of exercise of option by the allottee viz., Sri Chand. The fair market value was computed in accordance with the method described under the Act.

- What is the perquisite value of sweat equity shares allotted to Sri Chand?
- In the case of subsequent sale of those shares by Sri Chand, what would be the cost of acquisition of those sweat equity shares?

(4 marks)

15. a) Mr. Dhaval and his wife Mrs. Hetal furnish the following information:

i) Salary income (Computed) of Mrs. Hetal	4,60,000
ii) Income of minor son 'B' who suffers from disability specified in Section 80U	1,08,000
iii) Income of minor daughter 'C' from singing	86,000
iv) Income from profession of Mr. Dhaval	7,50,000
v) Cash gift received by 'C' on 02-10-2019 from friend of Mrs. Hetal on winning of singing competition	48,000
vi) Income of minor married daughter a from company deposit	30,000

Compute the total income of Mr. Dhaval and Mrs. Hetal.

(8 marks)

- b) Ramamurthy had 4 light goods vehicles as on 1-4-2019. He acquired 7 light goods vehicle on 27-6-2019. He sold 2 light goods vehicles on 31-5-2019. He has brought forward business loss of Rs. 50,000 relating to A.Y. 2016-17 of a discontinued business. Assuming that he opts for presumptive taxation of income as per section 44AE, compute his total income chargeable to tax.

(4 marks)

- c) Bala sold his vacant site on 30-09-2019 for Rs. 12,00,000. It was acquired by him on 01-10-1998 for Rs. 1,50,000. The fair market value on 01-04-2001 is Rs. 1,80,000. The State stamp valuation authority fixed the value of the site at the time of transfer at Rs. 12,60,000. Compute income under the head capital gains in the hands of Bala and give your reasons for computation.

(4 marks)

16. a) During the financial year 2019-20, the following payments/ expenditure were made/incurred by Mr. Yuvan Raja, a resident individual (whose turnover during the year ended 31-3-2019 was Rs

99 lakhs):

- i) Interest of Rs. 12,000 was paid to Rehman & Co., a resident partnership firm, without deduction of tax at source.
- ii) Interest of Rs. 4,000 was paid as interest to Mr. R.D. Burman, a non resident without deduction of tax at source;
- iii) Rs. 3,00,000 was paid as salary to a resident individual without deduction of tax at source;
- iv) He had sold goods worth Rs. 5 lakhs to Mr. Deva. He gave Mr. Deva a cash discount of Rs. 12,000 later. Commission of Rs. 20,000 was paid to Mr. Vidyasagar on 02-7-2019. In none of these transactions, tax was deducted at source.

G 353.3 (P)

Briefly discuss whether any disallowance arises under the provisions of Section 40(a)(i)/40(a)(ia) of the Income-tax Act, 1961

(8 marks)

b) Determine the total income of Mr. Chand from the following information:

Particulars	Rs.
i) Interest received on enhanced compensation (It relates to transfer of land in the financial year 2011-12. Out of the above Rs. 65,000 relates to financial 2019-20 and the balance relates to preceding years)	40,000
ii) Business loss relating to discontinued business of the A.Y. 2014-15 brought forward and eligible for set-off	1,50,000
iii) Current year business income (i.e., financial year 2019-20) (Computed)	1,10,000

(4 marks)

c) X transfers the following long-term capital assets –

Capital Asset	Date of transfer	Full value of Consideration	Indexed cost of acquisition	Investment in NHAI/REC Bonds (date of investments)
Land	03-04-2019	Rs. 95 lakhs	Rs. 40 lakhs	Rs. 40 lakh (01-09-2019)
Commercial house	05-11-2019	Rs. 65 lakhs	Rs. 20 lakhs	Rs. 40 lakh (01-04-2020)

Find out exemption under section 54EC and taxable capital gain for AY 2020-21

(4 marks)

SECTION – D

Answer the following: Compulsory

(10)

17. V Ltd, engaged in manufacture of pesticides, furnishes the following particulars relating to its manufacturing unit at Chennai for the year ended 31.03.2020.

Particulars	Rs. in lacs.
Opening WDV of Plant and Machinery	20
New machinery purchased on 01.09.2019	10
New car purchased on 01.12.2019	8
Computer purchased on 03.01.2020	4

Additional Information:

- All assets were put to use immediately.
- Computer has been installed in the office.
- During the year ended 31.03.2019, a new machinery had been purchased on 31.10.2018, for Rs. 10,00,000. Additional depreciation besides normal depreciation had been claimed thereon.

Compute the depreciation available to the assessee as per the provisions of the IT Act 1961 and the WDV of different blocks of assets as on 31.03.2020.

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com. Vocational Semester III – Degree Examination
February 2021**

COST AND MANAGEMENT ACCOUNTING - I

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any FIVE questions of the following:

(5x2=10)

- State the bases of apportionment of following overhead cost:
 - Lighting expenses (light)
 - Air- conditioning
- Differentiate between cost control and cost reduction
- Explain and two methods of costing
- Differentiate between Bin card and stores ledger
- Explain Job costing.
- What are the advantages of cost accounting?
- Explain LIFO method of costing in valuation of material.

SECTION - B

Answer any FOUR questions of the following:

(4x12=48)

- What do you understand by ABC analysis of inventory control? A factory uses 4000 varieties of inventory. In terms of inventory holding and inventory usage, the following information is compiled:

No. of varieties of inventory	%	% value of inventory holding (average)	% of inventory usage (in end product)
3875	96.875	20	5
110	2.750	30	10
15	0.375	50	85
4000	100	100	100

Classify the items of inventory as per ABC analysis with reasons.

- A company uses three raw materials A, B and C for a particular product for which the following data apply.

Raw Material	Usage Per unit of product (kgs)	ROQ (kgs)	Price Per kg (₹)	Delivery period (in weeks)			ROL (kgs)	Min Level (kgs)
				Min	Avg	Max		
A	10	10,000	0.10	1	2	3	8,000	---
B	4	5,000	0.30	3	4	5	4,750	---
C	6	10,000	0.15	2	3	4	---	2.00

Weekly production varies from 175 to 225 units, averaging 200 units of the said product. What would be the following quantities?

- Minimum stock of A
- Maximum stock of B
- Re-order level of C
- Average stock level of A.

10. From the following information provided below concerning a worker, you are required to calculate the remuneration of the worker on the following basis:

(a) Rowan plan

(b) Halsey plan

Name of worker	X
Ticket no	002
Work started	1.4.11 at 8 a.m.
Work finished	5.4.11 at 12 noon
Work allotted	Production of 2160 units
Time and units allowed	40 units per hour
Work done and approved	2000 units
Wage rate	₹25 per hour
Bonus	40% of time saved
Worker X worked 9 hours a day	

11. Deccan Manufacturing Ltd has three departments which are regarded as production departments. Service departments' costs are distributed to these production departments using the "Step Ladder Method" of distribution. Estimates of factory overhead costs to be incurred by each department in the forthcoming year are as follows. Data required for distribution is also shown against each department:

Department	Factory Overhead	Direct labour hours	No. of employees	Area in sq. m
Productions				
X	1,93,000	4,000	100	3,000
Y	64,000	3,000	125	1,500
Z	83,000	4,000	85	1,500
Services				
P	45,000	1,000	10	500
Q	75,000	5,000	50	1,500
R	1,05,000	6,000	40	1,000
S	30,000	3,000	50	1,000

The overhead costs of the four service departments are distributed in the same order, viz., P, Q, R and S respectively on the following basis:

Departments	Basis
P	Number of employees
Q	Direct labour hours
R	Area in square meters
S	Direct labour hours

You are required to:

- (a) Prepare a schedule showing the distribution of overhead costs of the four service departments to the three production departments.
- (b) Calculate the overhead recovery rate per direct labour hour for each of the three production departments
12. MST Limited has collected the following data for its two activities. It calculates activity cost rates based on cost driver capacity.

Activity	Cost Driver	Capacity	Cost
Power	Kilowatt hours	50,000 kilowatt hours	₹2,00,000
Quality inspections	Number of inspections	10,000 Inspection	₹3,00,000

The company makes three products M, S and T. For the year ended March 31, 20X4, the following consumption of cost drivers was reported:

Product	Kilowatt hours	Quality Inspections
M	10,000	3,500
S	20,000	2,500
T	15,000	3,000

Required:

- Compute the costs allocated to each product from each activity.
- Calculate the cost of unused capacity for each activity

Discuss the factors the management considers in choosing a capacity level to compute the budgeted fixed overhead cost rate.

13. From the details given below, calculate:

- Re-ordering Level
- Maximum Level
- Minimum Level
- Danger Level

Re-ordering quantity is to be calculated on the basis of the following information:

- ☞ Cost of placing a purchase order is ₹20
- ☞ No. of units to be produced during the year is 5000
- ☞ Purchase price per unit inclusive of transportation cost is ₹50
- ☞ Annual cost of storage per unit is ₹5
- ☞ Details of Lead Time: Average – 10 days
Maximum – 15 days
Minimum – 5 days
For emergency purchases – 4 days
- ☞ Rate of consumption: Average – 15 units per day
Maximum – 20 units per day

SECTION – C

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

(2x16=32)

14. M/s Bansals Construction Company Ltd. took a contract for ₹60,00,000 expected to be completed in three years. The following particulars relating to the contract are available:

Particulars	2011 (₹)	2012 (₹)	2013 (₹)
Materials	6,75,000	10,50,000	9,00,000
Wages	6,20,000	9,00,000	7,50,000
Cartage	30,000	90,000	75,000
Other expenses	30,000	75,000	24,000
Cumulative work certified	13,50,000	45,00,000	60,00,000
Cumulative work uncertified	15,000	75,000	---

Plant costing ₹3,00,000 was bought at the commencement of the contract. Depreciation was to be charged at 25% per annum on the written down value method. The contractee pays 75% of the value of work certified as and when certified and makes the final payment on completion of the contract. You are required to make a contract account as they would appear in each of the three years. Also show how the work-in-progress and other items should appear in the balance sheet.

15. ZED Limited is working by employing 50 skilled workers it is considered the introduction of incentive scheme-either Halsey scheme (with 50% bonus) or Rowan scheme of wage payment for increasing the labour productivity to cope up the increasing demand for the product by 40%. It is believed that proposed incentive scheme could bring about an average 20% increase over the present earnings of the workers; it could act as sufficient incentive for them to produce more. Because of assurance, the increase in productivity has been observed as revealed by the figures for the month of April 2016.

Hourly rate of wages (guaranteed)	₹30
Average time for producing one unit by one worker at the previous performance (This may be taken as time allowed)	1.975 hours
Number of working days in the month	24
Number of working hours per day of each worker	8
Actual production during the month	6,120 units

Calculate the effective rate of earnings under the Halsey scheme and Rowan scheme

16. AT Ltd. furnishes the following stores transactions for September, 2016

Date	Particulars	Value
01.09.16	Opening balance	25 Units value ₹162.50
04.09.16	Issues Req.No.85	8 units
06.09.16	Receipts from B & Co. GRN NO.26	50 Units @ 5.75 per unit
07.09.16	Issues Req. No. 97	12 Units
10.09.16	Returns to B & Co.	10 units
12.09.16	Issues Req. No. 108	15 units
13.09.16	Issues Req. No. 110	20 units
15.09.16	Receipts from M & Co. GRN NO. 33	25 units @ 6.10 per unit
17.09.16	Issues Req. No 121	10 units
19.09.16	Received replacement from B& Co. GRN No. 38	10 units
20.09.16	Returned from department material of M& Co. MRN No.4	5 units
22.09.16	Transfer from Job 182 to 187 in the dept. MTR 6	5 units
26.09.16	Issues Req. No. 146	10 units
29.09.16	Transfer from department "A" to department "B" MTR 10	5 units
30.09.16	Shortage in stock taking	2 units

Write up the priced stores ledger on FIFO method and discuss how you would treat the shortage in stocktaking

SECTION – D

Answer the following: Compulsory

(10)

17. Calculate Machine Hour Rate from the following particulars:

Cost of Machine	₹25,00,000
Salvage Value	₹1,25,000
Estimated life of the machine	25,000 hours
Working hours (per annum)	3,000 hours
Hours required for maintenance	400 hours
Setting-up time required	8% of actual working hours

Additional Information:

- ☞ Power 25 units @ ₹5 per unit per hour.
- ☞ Cost of repairs and maintenance ₹26000 per annum.
- ☞ Chemicals required for operating the machine ₹2,600 per month.
- ☞ Overheads chargeable to the machine ₹18,000 per month.
- ☞ Insurance Premium (per annum) 2% of the cost of the machine.
- ☞ No. of operators - 02 (looking after three other machines also).
- ☞ Salary per operator per month ₹18,500.
