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St Aloysius College (Autonomous)

Mangaluru

B.Com. Semester III- Degree Examination

February -2022

FINANCIAL ACCOUNTING - III

Time: 3 hrs.

Max Marks: 100

SECTION - A

Answer any FIVE of the following.

(5x2=10)

1. What are the objectives of Branch Accounting?
2. Pass journal entries in the books of Head Office for the following transactions:
 - a) Goods of the value ₹10,000 transferred from Chennai Branch to Hyderabad Branch under the instruction of Head Office.
 - b) Chennai Branch collected ₹ 5,000 from a Chennai customer of the Head Office .
3. Write a short note on 'Minimum Rent'.
4. State whether the following statements are True or False, giving reasons.
 - a) Goods required by Dependent Branches are directly purchased from suppliers.
 - b) Independent Branches have to compulsorily send a copy of financial statements to the Head Office at the end of financial year.
5. State and explain the features of Hire purchase system.
6. What do you mean by installment purchase system?
7. State any two objectives of IFRS?



SECTION - B

Answer any FOUR of the following.

(4x12=48)

8. The Riders Ltd. Sold a Motor Cycle on instalment System to Mr. Amruth on 1.1.2015. The cash price was ₹ 74,500 and the payment is to be made as follows:

₹ 20,000 on Delivery, and the balance in three instalments of ₹ 20,000 each at the end of each year. Riders Ltd charged interest @5% p.a. Mr. Amruth charged depreciation on the Motor Cycle at 10% p.a. on the diminishing balance.

You are required to prepare Motor Cycle Account, Riders Ltd Account and Interest Suspense Account in the books of Mr. Amruth.
9. a) What is 'Accounting Standard'? What are the objectives of Accounting Standard? **(8)**
 - b) Write a note on Accounting Standard Board. **(4)**

Contd...2

G 301.3

10. A Head Office at Mumbai has a branch at Kolkata. The company closes its books on 31st December each year. What adjustment entries are required to be passed in the books Head Office for the following transactions;
- Remittance of ₹ 50,000 by Kolkata Branch on 22-12-2019 is received by the Head Office on 05-01-2020.
 - Goods worth ₹ 1,00,000 sent by Head Office on 20-12-2019 reaches the branch on 06-01-2020.
 - Depreciation at 10% is to be provided on Machinery at Kolkata Branch costing ₹ 70,000 the account of which is maintained in the books of Head Office.
 - Kolkata branch paid ₹ 1,500 dividend to a local shareholder on behalf of the Head Office.
 - Goods costing ₹ 40,000 purchased by Head Office from Rajiv Brothers but the payment was made by Kolkata Branch.
 - Kolkata Branch office collects the amount of calls in arrears of ₹ 30,000 on behalf of the head office.

11. Patil wrote a book on Accountancy and got it published by S. Chand & Company on the following terms:

The publishers were to pay a royalty at 20% of the sale proceeds of each year, subject to a minimum rent of ₹ 10,000 p.a. The deficiency in the sales if any of the first year could be recouped out of any excess in the second year. The publishers had the right to ask for a revision of the book which the author was obliged to complete in six months. Delay was subject to a fine of ₹ 500 per month. Also the agreement of minimum rent was not to apply in that year. The details of the sale are given below:

Year	No. of Copies sold	Price per copy
2015	2,000	₹ 20
2016	4,000	₹ 20
2017	5,000	₹ 25
2018	2,000	₹ 25
2019	6,000	₹ 30

The publisher sent in a request for a revision on 1-1-2018. The author sent the revised manuscript on 1st August 2018.

Prepare necessary ledger accounts in the S. Chand & Company.

12. Gupta purchased a machine under Hire Purchase system from Pankaj. The cash price of the machine was ₹ 15,500. The payment for the purchase is to be made as under:

On signing the contract - ₹ 3,000

End of the first year - ₹ 5,000

End of the second year - ₹ 5,000

End of the third year - ₹ 5,000

Pass necessary journal entries in the books of Gupta. Charge depreciation at the rate of 10% on diminishing method.

13. Nandini Traders, Manipal, operates a branch at Mysore, goods are invoiced to the branch at cost plus 25%. Branch is advised to deposit the cash every day to the Head Office A/c and all the expenses paid by the Head Office except petty expenses which are met by the branch manager. From the following particulars prepare Branch Account and Branch debtors account in the books of

Head Office:	₹
Stock on 1.1.90 (invoice price)	18,000
Petty cash on 1.1.90	800
Debtors on 1.1.90	9,500
Furniture on 1.1.90	2,000
Cash Sales	60,000
Total sales	92,000
Cash from Debtors	28,500
Goods sent to branch	82,000
Discount Allowed	250
Petty Expenses	560
Goods returned by branch	2,000
Expenses paid by Head Office:	
Rent	2,400
Salary	4,400
Furniture	1,600
Stock on 31.12.90 (invoice price)	20,000
Salary due on 31.12.90	400
Sale of furniture on 1.7.90	900

(Book value of furniture on the date of sale Rs.950)

Depreciation is to be charged on furniture @ 10% on the opening balance.

SECTION - C

Answer any TWO of the following.

(2x16=32)

14. Maruthi Colliery Company worked coal under a lease from Mr. Devilal, which provided for the payment of Royalties at Re. 1 per ton. With a minimum rent of ₹ 34,000 per annum. Each year's excess of minimum rent over the actual royalties were recoverable during the subsequent three years. The lease however stipulated that in any year if the minimum rent was not attained due to strike, the minimum rent was to be regarded as having been reduced proportionately having regard to the length of the stoppage.

The output was as follows;

Year	Production
2000	4,000 tons
2001	28,000 tons
2002	38,000 tons
2003	46,000 tons
2004	30,000 tons (stoppage of work due to strike for 3 months)
2005	50,000 tons



Prepare necessary ledger accounts in the books of both the parties.

Contd...4

G 301.3

15. DM Delhi has a branch in London which is an intergral operation of DM. At the end of the year on 31st March 2017, the branch furnishes the following trial balance in U.K. Pound (£)

Particulars	Debit (£)	Credit (£)
Stock on 01-04-2016	11,200	-
Goods received from Head Office	64,000	-
Purchases	12,000	-
Fixed Assets at cost (acquired on 1 st April 2013)	24,000	-
Expenses	4,800	-
Debtors	4,800	-
Creditors	-	3,200
Cash at Bank	1,200	-
Head Office Account	-	22,800
Sales	-	96,000
Total	1,22,000	1,22,000

In the books of Head Office, the branch account stood as follows:

Particulars	Amount (₹)	Particulars	Amount(₹)
To balance b/d	20,10,000	By Bank A/c	52,16,000
To Goods Sent to Branch	49,26,000	By balance c/d	17,20,000
	69,36,000		69,36,000

The following further information is given:

a) Fixed assets are to be depreciated at 10% p.a. on straight line basis.

b) On 31st March 2017:

Expenses outstanding - £ 400

Prepaid expenses-£ 200

Closing Stock- £ 8,000

Rate of exchange:

1st April 2013- ₹ 70 to £ 1

1st April 2016- ₹ 76 to £ 1

31st March 2017- ₹ 77 to £ 1

Average rate - ₹ 75 to £ 1

You are required to prepare-

Trial balance incorporating adjustments of outstanding and prepaid expenses converting UK Pound into rupee.

- a) Trading and Profit and Loss Account for the year ended 31st March 2017 and a Balance Sheet as on that date of London Branch as would appear in the books of Delhi Head Office of DM.

16. M/s. SRR Trading purchased 3 trucks costing ₹ 6,00,000 each from Vikram Motors on hire purchase system. Payment was to be made as follows:
- ₹ 3,60,000 as down payment for each truck ;
 - Remaining amount in 3 annual instalments along with interest at 9% p.a.
- M/s. SRR Trading was charging depreciation at 20% p.a. under written down value method. After having paid the down payment and first instalment , they could not pay the next. Vikram Motors agreed to leave one truck with M/s. SRR Trading and repossessed two trucks adjusting its value against the amount due. The repossession was done on the basis of 30% depreciation per annum on the written down value method. Show the ledger accounts in the books of both the parties to record the above transactions.

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

17. Madhura agencies has a branch at Madikeri to which goods are invoiced at Invoice Price being 20% profit on sales. From the following information, prepare necessary ledger accounts in the books of Head Office under Stock and Debtors system.
- Stock at branch on 1.4.2016 - ₹ 10,000 (invoice Price)
 - Branch Debtors on 1.4.2016 - ₹8,000
 - Goods sent to branch (at invoice price) - ₹ 50,000
 - Cash sales - ₹ 27,000
 - Credit sales - ₹ 20,000
 - Cash received from debtors - ₹ 14,400
 - Discount allowed to debtors - ₹ 600
 - Goods returned from debtors - ₹ 4,000
 - Goods returned from branch to head office - ₹ 2,500
 - Branch expenses paid by Head Office - ₹1,000
 - Surplus in branch stock (at invoice price) - ₹ 500
 - Cash remitted to Head Office - ₹ 40,000
 - Expenses paid by the branch - ₹1,400



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St Aloysius College (Autonomous)

Mangaluru

B.Com. Semester III – Degree Examination

February - 2022

COST ACCOUNTING - I

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. Define Cost Accounting.
2. What is a Cost Unit? Give an example.
3. What is a Memorandum Reconciliation Account?
4. Why is reconciliation of cost and financial accounts necessary?
5. Calculate the units produced from the following information provided:
Opening stock of Finished Goods – 1,500 Units
Closing Stock of Finished Goods – 500 Units
Units Sold – 5,000 Units.
6. Find out EOQ when annual usage is 6,000 units, ordering cost ₹ 12/order & carrying cost 20% of inventory value, cost per unit is ₹ 20.
7. Briefly explain the concept of Just In Time (JIT).



SECTION - B

Answer any FOUR of the following.

(4x12=48)

8. Briefly explain the classification of cost on the basis of elements, functions and behaviour.
9. From the following, calculate Reorder level, Maximum level, Minimum level & Average Stock level:
Cost of placing a purchase order ₹ 20/order, purchase price/unit ₹ 50. Number of units purchased during the year 500units, annual storage cost ₹ 5/unit, lead time: average- 10 days, maximum -15 days, minimum- 6days, and emergency- 4 days.
Rate of consumption: average- 15 units/day, maximum- 20 units/day.
10. M/s J.K. Engineering Ltd. Has a machine shop with 4 identical machines, each costing ₹ 2,00,000. The life of each machine is 20 years and the scrap value at the end of its life time is estimated to be ₹ 2,000. The details in respect of the machine shop are given below:

Normal working hours per annum	2,500
Estimated time for repairs and maintenance(hours)	150
Estimated set-up time (i.e., time for rearranging, loading, unloading in hours)	850
Wages of each of two operators (each operator is in charge of two machines)	₹9,000 p.a

Contd...2

Rent, Rate of the shop	₹4,800 p.a
Lighting of the shop	₹500p.m
Insurance premium for each machine per quarter	₹600
Repairs (per machine)	₹500 p.m.
Shop supervisor's salary	₹1,000 p.m.
Power consumption of machine per hour 20 units at ₹ 60 per 100 units	
Factory overheads for the shop	₹6,000 p.m.

The shop supervisor is expected to devote 1/5th of his time for the machine.

Calculate a comprehensive machine hour rate from the above details.

11. The net profit of ABC trading company appeared at ₹ 64,500 as per financial records for the year ended 31-12-2020. The cost books showed a net profit of ₹ 86,460 for the same period. A careful scrutiny of the figures from both the sets of accounts revealed following facts:

	₹
Income tax provided in financial books	20,000
Bank interest (credit) in financial books	250
Works overhead under absorbed	1,550
Depreciation charged in financial records	5,600
Depreciation charged in cost records	6,000
Administrative overheads over absorbed	850
Obsolescence Loss charged only in financial books	2,800
Interest on investment not included in cost books	4,000
Stores adjustment (credit) in financial books	240
Loss of stock charged in financial accounts	3,350

Prepare a reconciliation statement.

12. Deccan manufacturing Ltd. has 3 production departments namely X, Y and Z and 4 service departments namely P, Q, R, and S. Distribute service department expenses to production departments using Step Ladder Method.

Particulars	X	Y	Z	P	Q	R	S
Factory Overheads (₹)	1,930	640	830	450	750	1,050	300
Direct labour hours	400	300	400	100	500	600	300
No of employees	100	125	85	10	50	40	50
Area (in sq mts.)	300	150	150	50	150	100	100

The overhead costs of 4 service departments are distributed in the order of P, Q, R, S on following basis:

- P - on the basis of no of employees
- Q - on the basis of direct labour hours
- R - on the basis of area
- S - on the basis of direct labour hours

13. Explain briefly the techniques of costing.

SECTION – C

Answer any **TWO** of the following.

(2x16=32)

14. The following details are available from the books of Suman Sea products Ltd for the year ending 31st December 2021:

Particulars	Amount (₹)
Direct wages	6,00,000
Purchase of materials	7,20,000
Other materials	36,000
Carriage	8,640
Wages of foreman & store keepers	48,000
Other indirect wages	6,000
Cost of research & experiments	30,000
Office manager's salary	72,000
Employees State Insurance	6,000
Power, fuel & haulage	54,000
Drawing office expenses	36,000
Printing & stationery	12,000
Counting house salary	12,000
Sales	19,00,000
Stock on 01-01-2021:	
Raw materials	1,20,000
Work in Progress	22,800
Finished products (units)	6,000
Stock on 31-12-2021:	
Raw materials	1,33,000
Work in Progress	96,000
Finished products (units)	12,000
Payment of sales tax	22,000
Donations	5,000
Debenture interest	40,000
Interest on Bank Loan	4,000
Bad Debts	6,000

Selling & distribution expenses are to be charged at ₹ 1.00 per unit. During the year 2021 units produced are 96,000.

Prepare a cost sheet showing the different elements of cost & profit.

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15. Following receipts and issues of material 'Dezee' were made during the month of March 2020:

Stock of material on 1st March was 400 units at ₹ 50 per unit.
 March 2 purchased 100 units at ₹ 55 per unit
 March 6 issued 400 units
 March 10 Received 600 units at ₹ 60 per unit
 March 13 issued 500 units
 March 15 received 500 units @ ₹ 65 each.
 March 18 issued 600 units
 March 20 returned from work order 100 units
 March 21 purchased 800 units at ₹ 70 per units
 March 24 issued 500 units
 March 26 issued 200 units
 March 28 received 500 units at ₹ 75 per unit
 March 30 issued 400 units
 March 29 purchased 300 units at ₹ 80 per unit
 March 30 found surplus of 5 units

Stock verification report reveals a shortage of 20 units on 16th March and another of 10 units on 25th March.

Prepare stores ledger account under FIFO method showing above transactions.

16. In a factory there are 3 Production departments A, B and C and 2 Service departments D and E. From the following details, prepare secondary distribution summary under Simultaneous Equations Method:

	₹
Indirect Materials	15,000
Indirect Wages	10,000
Depreciation on Machinery	25,000
Depreciation on Buildings	5,000
Rent and Taxes	10,000
Power	15,000
Lighting	500
General Expenses	15,000

Other details:

Particulars	A	B	C	D	E
Direct Materials (₹)	20,000	10,000	20,000	10,000	10,000
Direct Wages (₹)	15,000	15,000	4,000	2,000	4,000
Value of Machinery (₹)	50,000	1,00,000	75,000	25,000	50,000
Floor Area (Sq. feet)	1,000	1,500	1,500	500	500
H.P. of Machines	8	7	15	5	5
Light Points	6	8	12	4	5

Department D and E render the services as follows:

Departments	A	B	C	D	E
D	40%	20%	30%	-	10%
E	30%	30%	30%	10%	-

SECTION - D

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

17. Bhadra Printers has been asked to quote the price for supplying 4,000 invitation cards. The cost records for 1,000 invitation cards of the firm gives the following information for the month of December 2021:

Particulars	Amount (₹)
Direct Materials	4,000
Direct Wages	3,000
Production Overheads	1,500



Sales 1,000 cards at ₹10 each.

You are required to quote a price for 4,000 cards (Similar) considering the following:

1. Material cost to increase by 5%.
2. Labour rate to increase by 10%
3. Production overheads to be absorbed on the basis of direct wages.
4. Profit percentage on sales to remain the same.

St Aloysius College (Autonomous)
Mangaluru

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

PERFORMANCE MANAGEMENT

Time: 3 hrs.

Max Marks: 100

Note: Graph sheet will be provided.

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. Jasper sells two products with selling prices and contributions as follows:

	Product F	Product G
Selling price per unit	\$40	\$20
Contribution per unit	\$10	\$4
Budgeted sales units	150,000	100,000

Jasper' fixed costs are \$1,400,000 per year.

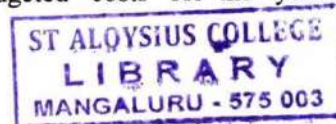
Calculate Jasper' current breakeven revenue.

2. EFG uses an activity-based budgeting system. It manufactures three products, budgeted details of which are set out below:

	Product E	Product F	Product G
Budgeted annual production (units)	75,000	120,000	60,000
Batch size (units)	200	60	30
Machine set-ups per batch	5	3	9
Purchase orders per batch	4	2	2
Processing time per unit (minutes)	3	4	4

Three cost pools have been identified. Their budgeted costs for the year ending 30 September 2021 are as follows:

Machine set-up costs	\$180,000
Purchasing of materials	\$95,000
Processing	\$110,000



Calculate the budgeted machine set-up cost per unit of product F.

3. Explain the basis for setting a transfer price.
4. TC Ltd is a divisionalised organisation comprising a number of divisions, including divisions A and B. Division A makes a single product, which it sells on the external market at a price of \$12 per unit. The variable cost of the product is \$8 per unit and the fixed cost is \$3 per unit. Market demand for the product considerably exceeds Division A's maximum production capacity of 10,000 units per month. Division B would like to obtain 500 units of the product from Division A. If Division A does transfer some of its production internally rather than sell externally, then the saving in packaging costs would be \$1.50 per unit. Calculate the transfer price per unit Division A should quote in order to maximise group profit?
5. BZC Co has budgeted for a learning rate of 95% on the production of its new product Q, which is still at the development stage. Actual results were as follows:
- Time to make the first unit of Q = 40 minutes
 - Time to make the first 8 units = 233 minutes
- Calculate the actual learning rate, assuming a steady state has not been reached.
6. Explain how public sector performance can be assessed using Value for Money.
7. Explain any two methods to ensure the security of confidential information.

SECTION - B

Answer any **FOUR** 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 \$ 11 per unit. Fixed factory overhead is \$ 5,40,000 per year. Variable selling costs are \$ 3 per unit, while fixed selling costs are \$ 2,52,000 per year. Sale price is \$. 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 \$ 1,20,000?
9. Alfie Co manufactures smartphones and has developed a new handset, the 'H'. The maximum production capacity of Alfie Co is 150,000 units of the new handset. The company's management accountant is currently preparing an annual flexible budget and has collected the following information so far for the 'H'.

Production units of 'H'	100,000 units	120,000 units	150,000 units
Material costs	\$700,000	\$840,000	\$1,050,000
Labour costs	\$750,000	\$900,000	\$1,125,000
Incremental fixed costs	\$60,000	\$60,000	\$60,000

In addition to the above costs, the management accountant estimates that for each increment of 15,000 units produced, one supervisor will need to be employed. A supervisor's annual salary is \$42,000.

- i. Assuming the budgeted figures are correct, calculate what would the flexed total production cost be if production is 90% of maximum capacity? **(8 Marks)**
- ii. The management accountant has said that the factory's smartphone quality control system carries a cost that was not included in the flexible budget, but should be. He estimates that every 1,000 smartphones will take 5 hours to control; every quality control hour has a variable cost of \$120 and fixed quality control costs amount to \$250,000. Calculate the estimated quality cost if production of the smartphones is 90% of maximum capacity? **(4 Marks)**
10. Explain how Enterprise Resource Planning(ERP) and Executive Information System (EIS) could prove to be more beneficial to an organization as compared to Transaction Processing System(TPS).
11. The financial results for the three companies for the year ended 31 May 2021 are as follows:

	C Company	O Company	P Company
	\$000	\$000	\$000
Sales	14,300	25,535	15,560
Cost of sales	(4,900)	(16,200)	(5,280)
Administration costs	(3,400)	(4,200)	(2,600)
Distribution costs	—	(1,260)	(670)
Operating profit	6,000	3,875	7,010
Capital employed	23,540	32,320	82,975

Calculate Return on Capital Employed, Asset turnover Ratio and Operating Profit Margin.

Contd...3

12. GOT Co is a pharmaceutical company which researches, develops and manufactures a wide range of drugs. One of these drugs, 'Parapain', is a pain relief drug used for the treatment of headaches and until last month GOT Co had a patent on Parapain which prevented other companies from manufacturing it. The patent has now expired and several competitors have already entered the market with similar versions of Parapain, which are made using the same active ingredients.

GOT Co is reviewing its pricing policy in light of the changing market. It has carried out some market research in an attempt to establish an optimum price for Parapain. The research has established that for every \$2 decrease in price, demand would be expected to increase by 5,000 batches, with maximum demand for Parapain being one million batches.

Each batch of Parapain is currently made using the following materials:

Material Z: 500 gms at \$0.10 per gram

Material Y: 300gms at \$0.50 per gram

Each batch of Parapain requires 20 minutes of machine time to make and the variable running costs for machine time are \$6 per hour. The fixed production overhead cost is expected to be \$2 per batch for the period, based on a budgeted production level of 250,000 batches.

The skilled workers who have been working on Parapain until now are being moved onto the production of GOT Co's new and unique anti-malaria drug which cost millions of dollars to develop. GOT Co has obtained a patent for this revolutionary drug and it is expected to save millions of lives. No other similar drug exists and, whilst demand levels are unknown, the launch of the drug is eagerly anticipated all over the world.

Agency staff, who are completely new to the production of Parapain and cost \$18 per hour, will be brought in to produce Parapain for the foreseeable future. Experience has shown there will be a significant learning curve involved in making Parapain as it is extremely difficult to handle. The first batch of Parapain made using one of the agency workers took 5 hours to make. However, it is believed that an 80% learning curve exists, in relation to production of the drug, and this will continue until the first 1,000 batches have been completed.

GOT Co's management has said that any pricing decisions about Parapain should be based on the time it takes to make the 1,000th batch of the drug.

If the learning co-efficient, $b = -0.321928$ Calculate the optimum (profit-maximising) selling price for Parapain and the resulting annual profit which GOT Co will make from charging this price.

13. 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.

G 302.3a

SECTION – C

(2x16=32)

Answer any **TWO** of the following.

14. The Hi Life Co (HL Co) makes sofas. It has recently received a request from a customer to provide a one-off order of sofas, in excess of normal budgeted production. The order would need to be completed within two weeks. The following cost estimate has already been prepared.

		note	\$
Direct material			
Fabric	200 m ² at \$17 per m ²	1	3400
Wood	50 m at \$8.20 per m	2	410
Direct labour			
Skilled	200 hours at \$16 per hour	3	3200
Semi-skilled	300 hours at \$12 per hour	4	3600
Factory overheads	500 hours at \$3 per hour	5	1 500
Total production cost			12,110
Administration overheads at 10% of total production cost		6	1,211
		Total cost	13,321

Notes:

- The fabric is regularly used by HL Co. There are currently 300 m² in inventory, which cost \$17 per m². The current purchase price of the fabric is \$17.50 per m².
- This type of wood is regularly used by HL Co and usually costs \$8.20 per m². However, the company's current supplier's earliest delivery time for the wood is in three weeks' time. An alternative supplier could deliver immediately but they would charge \$8.50 per m². HL Co already has 500 m² in inventory but 480 m² of this is needed to complete other existing orders in the next two weeks. The remaining 20 m² is not going to be needed until four weeks' time.
- The skilled labour force is employed under permanent contracts of employment under which they must be paid for 40 hours' per week's labour, even if their time is idle due to absence of orders. Their rate of pay is \$16 per hour, although any overtime is paid at time and a half. In the next two weeks, there is spare capacity of 150 labour hours.
- There is no spare capacity for semi-skilled workers. They are currently paid \$12 per hour or time and a half for overtime. However, a local agency can provide additional semi-skilled workers for \$14 per hour.
- The \$3 absorption rate is HL Co's standard factory overhead absorption rate; \$1.50 per hour reflects the cost of the factory supervisor's salary and the other \$1.50 per hour reflects general factory costs. The supervisor is paid an annual salary and is also paid \$15 per hour for any overtime he works. He will need to work 20 hours' overtime if this order is accepted.
- This is an apportionment of the general administration overheads incurred by HL Co.

Required:

Prepare, on a relevant cost basis, the lowest cost estimate which could be used as the basis for the quotation.

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

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

Contd...5

9

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

Required:

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

16. ZEE Chemicals refines crude oil into petrol. The refining process uses two types of crude oil – heavy and light. A mixture of these oils is blended into either Super or Regular petrol. In the refining process one gallon (g) of Super is made from 0.7 g of heavy crude and 0.5 g of light crude. One gallon of Regular is made from 0.5 g of heavy crude and 0.7 g of light crude oil. (There is a refining loss of 0.2 g in each case.)
- At present, 5,000 g of heavy crude and 6,000 g of light crude oil are available for refining each day. Market conditions suggest that at least two-thirds of the petrol refined should be Super. The company makes contribution of \$0.25 per gallon of Super and \$0.10 per gallon of Regular.
- (a) State the objective function and three constraints, one for heavy crude, one for light crude and one for market conditions. **(5 marks)**
- (b) Graph the constraints and shade the feasible region. **(8 marks)**
- (c) Calculate the optimum production plan and the resulting total contribution. **(3 marks)**

SECTION – D

Answer the following: (Compulsory)

(10)

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

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

Division A

Budgeted information for the coming year is:

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

**Division C**

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

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

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

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

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St Aloysius College (Autonomous)
Mangaluru
B.Com. Semester III – Degree Examination
February - 2022
INCOME TAX - I

Time: 3 hrs.

Max Marks: 100

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

1. Define "Assessment Year" and "Previous Year".
2. Define the term "Person".
3. State the exceptions to rule of taxing of income of previous year in the assessment year.
4. State the maximum limit of interest exemption on post office savings account for individual account and joint account u/s 10(15).
5. State the treatment of employee's contribution, employer's contribution and interest on recognised provident fund, while computing income of salary.
6. Explain the provisions of Income Tax regarding the Encashment of Earned Leave.
7. State the conditions to allow deduction for unrealised rent, while computing income from house property.

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

8. Mr Pradeep left India for the first time on 5th March 2018 after having lived in India for 22 years. He returned back to India on 10th September 2020. Find out the residential status of Mr Pradeep for the Assessment Year 2021-22.
9. Bhargav Arora retired from service on 31st July of previous year after serving for 28 years, 6 months and 20 days. His basic pay on 1-1-2019 was ₹ 15,200 and the annual increment of ₹ 150 falls due on 1st May every year. He got dearness allowance at 40% of basic pay. He received ₹ 3,65,000 as gratuity. Earlier he had received ₹ 15,000 as gratuity which was then exempt. Compute taxable gratuity assuming that he is
 - a) Covered under Payment of Gratuity Act 1972
 - b) Not Covered by Payment of Gratuity Act 1972
10. a) From the following particulars compute Taxable House Rent Allowance of Mr. Ray for the Assessment Year 2021-22.
 - i. Basic pay ₹12,000 per month.
 - ii. Dearness allowance ₹2,500 per month (50% enters into retirement benefit)
 - iii. Commission @ ½ % turnover of ₹40,00,000 per annum.
 - iv. House Rent Allowance of ₹3,500 per month.
 - v. Rent paid for the furnished house at Mumbai ₹ 5,000 per month. **(6)**
- b) Write a note on agricultural income. **(6)**



11. Mr. Santhosh is working in Reliance Industries Ltd. From the following

particulars, compute the income from salary for the Assessment Year 2021-22

- i. Basic salary ₹ 3,00,000 per annum.
- ii. Bonus ₹ 15,000.
- iii. Commission ₹10,000.
- iv. Furnished accommodation provided to the employee for which actual rent paid by the company ₹90,000.
- v. Rent recovered from the employee ₹20,000.
- vi. Medical allowance ₹3,000 per month.
- vii. Cost of furniture provided ₹1,00,000.
- viii. City population is 15 lakhs.
- ix. employment tax paid -₹2,400 per annum.

12. From the following particulars compute deductions u/s 80C for the Assessment Year 2021-22.

- i. Contribution to Recognised Provident Fund ₹18,600 (Employers contribution ₹22,000).
- ii. Public Provident Fund deposit ₹90,000 (accrued interest on Public Provident Fund ₹2,650).
- iii. Life Insurance Premium paid (own life) ₹ 21,400.
- iv. Life Insurance Premium paid (on major son life) ₹ 15,200.
- v. Life Insurance Premium paid (on mothers life) ₹3,000.
- vi. National Savings certificate purchased ₹ 13,000.
- vii. Accrued interest on National Savings certificate VIII issue ₹ 2,570.
- viii. Subscription to unit linked insurance plan of UTI ₹ 10,000.
- ix. Tuition fees paid to college for 2 children ₹ 16,350.
- x. Donations to school where his children study ₹ 5,000.
- xi. Repayment of housing loan ₹30,000 (including interest ₹17,000).
- xii. Deposit in Sate Bank of India for 2 years ₹ 10,000.

13. Ms Dolly owns three house properties particulars of which are given below:

	I House	II House	III House
Use	Self occupied (for residence)	Let out for business	Let out for residence
Municipal value	25,000	22,000	24,000
Standard rent	-	24,000	22,000
Rent received	-	28,000	20,000
Municipal tax paid	2,000	3,000	2,000
Cost of repairs	4,000	3,500	2,500
Collection charges	-	500	600
Vacancy period	-	2 months	-
Interest on loan	16,000	2,000	1,000

Compute his Income for the House Property for the Assessment Year 2021-22.

SECTION - C

Answer any **TWO** of the following.

(2x16=32)

14. Compute the Total Income of Mr. Uttappa from the following particulars if he is (a) Ordinarily resident, (b) Not ordinarily resident and (c) Non resident.
- i. Income from assets in Srilanka received in Mysore ₹ 20,000.
 - ii. Income from business in Madikeri managed in Japan ₹ 25,000.
 - iii. Income from services rendered in Mangalore, received in America ₹ 5,00,000.
 - iv. Profit from business in Pakistan, deposited in bank there ₹ 17,000.
 - v. Income from profession in Kenya received there. The profession was set-up in India ₹ 25,000.
 - vi. Interest on China Government Securities ₹ 1,40,000 (half of which is received in India ₹ 70,000).
 - vii. Interest on France Development Bonds ₹ 10,00,000 (1/10 received in Bombay ₹1,00,000).
 - viii. Income from Agriculture in Malaysia received there, but later on remitted to India ₹ 60,000.
 - ix. Income from property in Canada, received outside India ₹ 30,000.
 - x. Income earned from business in Singapore, which is controlled from Chennai (₹ 25,000 is received in India) ₹ 70,000.
 - xi. Profit on sale of a building in India, but received in Dubai ₹ 22,000.
 - xii. Income from Agriculture in Punjab ₹ 28,000.
 - xiii. Interest on Post Office Savings Bank Account ₹5,000
 - xiv. Gift from a friend ₹60,000.
 - xv. Past untaxed income brought to India ₹13,000.
15. Mr. D'Souza Sales Manager in a private firm furnished the following details of his salary for the previous year:
- i. Basic Pay ₹ 15,000 per month.
 - ii. Dearness Allowance ₹ 6,500 per month (40% enters into retirement benefits).
 - iii. Entertainment allowance ₹ 300 per month.
 - iv. Helper allowance ₹ 400 per month, he paid salary to helper ₹300 per month.
 - v. Employers and his contribution to Recognised Provident Fund ₹3,000 per month each.
 - vi. Interest credited on the accumulated balance of the RPF at 13.5% per annum ₹5,200.
 - vii. City Compensatory Allowance ₹ 200 per month.
 - viii. Medical allowance ₹ 150 per month.
 - ix. He is also provided with the furnished accommodation. The company charges Rs. 200 per month. The house is owned by the employer. The cost of furniture provided amounts to Rs. 22,000. The population of the city he resides is 26 lakhs.
 - x. He received education allowance of ₹ 250 per month per child for two children.
 - xi. He received hostel allowance of 400 per month (one child stays in a hostel).



xii. He has made the following payments during the year:

- Life Insurance Premium ₹ 38,000.
- Public Provident Fund Contribution ₹1,00,000.
- Repayment of housing loan (principal amount ₹25,000).

Compute his Taxable Salary and deduction u/s 80C for the Assessment Year 2021-22.

16. Bhavya owns four houses, the details of which are as follows:

	I House	II House	III House	IV House
Annual Municipal Value	10,000	8,000	12,000	15,000
Fair Rental Value	12,000	15,000	10,000	12,000
Rent Received	15,000	14,400	Self-occupied	Self-occupied
Standard Rent	13,600	18,000	15,000	10,000
Municipal Taxes Paid	800	600	Nil	1,200
Municipal Taxes Due	-	-	1,000	-
Repairs	Nil	12,000	4,000	6,000

For the construction of IV House, she had borrowed ₹ 5,00,000 at 10% per annum on 1-1-2017. The house was completed on 1-8-2020. This loan is not cleared. Compute her Income for the House Property for the Assessment Year 2021-22.

SECTION - D

Answer the following: (Compulsory)

(10)

17. From the following particulars relating to Mrs. Gopidevi, who is working in a private company Compute the taxable salary for the Assessment Year 2021-22.

- Basic salary ₹ 16,000 per month.
- Dearness allowance ₹ 4,000 per month (as per the terms of employment).
- Bonus ₹ 16,000 per annum.
- Rent free accommodation provided by the employer at Kanpur (population exceeding 25 lakh). The house is owned by employer. The cost of the furniture provided therein ₹ 20,000.
- Entertainment allowance ₹ 1,000 per month.
- Her contribution to recognised provident fund is at 15%.
- Employer's contribution to recognised provident fund is ₹ 30,000 per annum.
- Interest on recognised provident fund balance at 9.5% per annum is ₹ 19,000.
- Free use of a large car (owned by employer and running and maintenance expenses met by employer) for both official and personal purposes. A driver is also provided by the employer.

G 304.3

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12

St Aloysius College (Autonomous)
Mangaluru

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

PRINCIPLES OF MARKETING

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. What is marketing concept?
2. What is concentrated marketing strategy?
3. Give the meaning of product mix.
4. What do you mean by odd pricing?
5. What is a logo? Mention any two uses of having a logo.
6. Define brand equity.
7. What do you mean by international marketing?

SECTION - B

Answer any FOUR of the following.

(4x12=48)

8. What is marketing? Explain its significance.
9. Explain the importance of market segmentation.
10. Describe the stages in planning and development of a new product.
11. Explain the importance of pricing.
12. What is brand extension? Explain its types.
13. Elucidate the major International Marketing decision.



SECTION – C

Answer any TWO of the following.

(2x16=32)

14. Explain the bases of market segmentation for consumer goods.
15. Explain the factors affecting product life cycle.
16. Describe the global demography, Consumer and Technology Environment.

SECTION – D

Answer the following: (Compulsory)

(10)

17. Write a note on the brand elements – logo and slogan.

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St Aloysius College (Autonomous)

Mangaluru

B.Com. (ACCA) Semester III – Degree Examination

February - 2022

GOVERNANCE RISKS AND ETHICS

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. State the purposes of Corporate Governance.
2. Define Corporate Social Responsibility.
3. List out the responsibilities of the Chairman.
4. Distinguish Between Annual General Meeting and Extraordinary General Meeting.
5. Mention any two objectives of an Internal Control System.
6. Define Risk Appetite.
7. Define Professionalism.



SECTION - B

Answer any **FOUR** of the following.

(4x12=48)

8. Differentiate rule based and principle based approach to Corporate Governance.
9. Explain the concept of stakeholder power and interest using Mendelow Model.
10. What is Remuneration Committee? Describe the role and responsibilities of Remuneration Committee.
11. Define Internal Control System. Explain the need for adequate information flows to management for the purposes of the management of internal control and risk.
12. Briefly explain the different types of risk that affects the business.
13. Explain strategies for managing risk using TARA Model.

SECTION – C

Answer any **TWO** of the following.

(2x16=32)

14. What is Agency Theory? Explain the key concept and agent – principal relationship in the context of governance.
15. Explain the role of effective leadership and identify the key leadership traits effective in the successful formulation and implementation of strategy and change management.
16. A) Define Corporate Ethics. Explain the key areas included in a code of Corporate Ethics. (8 Marks)
B) Explain the fundamental ethical principles. (8 Marks)

Contd...2

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

17. LUM CO is a family business that has been wholly-owned and controlled by the Lum family since 1920. The current chief executive, Mr Gustav Lum, is the great grandson of the company's founder and has himself been in post as CEO since 1998. Because the Lum family wanted to maintain a high degree of control, they operated a twotier board structure: four members of the Lum family comprised the supervisory board and the other eight non-family directors comprised the operating board. Despite being quite a large company with 5,000 employees, Lum Co never had any nonexecutive directors because they were not required in privately-owned companies in the country in which Lum Co was situated. The four members of the Lum family valued the control of the supervisory board to ensure that the full Lum family's wishes (being the only shareholders) were carried out. This also enabled decisions to be made quickly, without the need to take everything before a meeting of the full board. Starting in 2016, the two tiers of the board met in joint sessions to discuss a flotation (issuing public shares on the stock market) of 80% of the company. The issue of the family losing control was raised by the CEO's brother, Mr Crispin Lum. He said that if the company became listed, the Lum family would lose the freedom to manage the company as they wished, including supporting their own long-held values and beliefs. These values, he said, were managing for the long term and adopting a paternalistic management style. Other directors said that the new listing rules that would apply to the board, including compliance with the stock market's corporate governance codes of practice, would be expensive and difficult to introduce. The flotation went ahead earlier this year. In order to comply with the new listing rules, Lum Co took on a number of non-executive directors (NEDs) and formed a unitary board. A number of problems arose around this time with NEDs feeling frustrated at the culture and management style in Lum Co, whilst the Lum family members found it difficult to make the transition to managing a public company with a unitary board. Gustav Lum said that it was very different from managing the company when it was privately owned by the Lum family. The human resources manager said that an effective induction programme for NEDs and some relevant continuing professional development (CPD) for existing executives might help to address the problems. You have been approached, as an external management consultant, to assist with the transition to the new unitary structure.

Required: Prepare a report for the unitary board covering the following:

An assessment of the benefits of introducing an induction programme for the new NEDs, and requiring continual professional development (CPD) for the existing executives at Lum Co after its flotation.

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14

St Aloysius College (Autonomous)
Mangaluru

B.Com. (BPS) Semester III – Degree Examination

February - 2022

RETAIL MARKETING AND RESEARCH

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. What does mass media denote?
2. What is marketing strategy?
3. What does retail research report provide?
4. What is media research?
5. What is the objective of consumer marketing research?
6. What is retail research?
7. What is syndicated research?



SECTION – B

Answer any FOUR of the following.

(4x12=48)

8. What is market research? Explain the vital concepts of market research.
9. Describe the characteristics of FMCG products.
10. Write a short note on a) Consumer Marketing research b) Consumer research cycle c) Media Research report
11. What is the future of retailing in the internet age? Explain the various types of retail formats.
12. a) Explain marketing mix and its components. **(6 Marks)**
b) What are the benefits of retail research? **(6 Marks)**
13. Explain: a) Consumer Electronic Goods b) Significance of Retail
c) Retail reports

SECTION – C

Answer any TWO of the following.

(2x16=32)

14. What is market segmentation? Explain the four basic market segmentation strategies, with relevant examples.
15. Explain the concept of media data. Describe its characteristics and importance of media data validation.
16. Panels are used for utilized for varied types of research such as consumer research, retail audit. Evaluate on the statement.

SECTION – D

Answer the following: (Compulsory)

(10)

17. Market research is about one or more dimensions of consumers, products, competitors, media and business environment. Explain.

G 314.3a

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15

St Aloysius College (Autonomous)

Mangaluru

B.Com. (ACCA) Semester III – Degree Examination

February - 2022

AUDIT AND ASSURANCE

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. What is limited assurance engagement?
2. List out the need for conducting external audit.
3. State the circumstances in which a person is not eligible to act as an auditor.
4. What is material misstatement?
5. What do you mean by financial statement assertions?
6. State two advantages of outsourcing internal audit function.
7. List two assertions that relate to recording of classes of transactions.



SECTION - B

Answer any FOUR of the following.

(4x12=48)

8. State the differences between interim and final audit procedures.
9. Define Materiality and determine how the level of materiality is assessed.
10. What is Assurance Engagement? Explain the elements of an Assurance Engagement.
11. List out the contents of an engagement letter.
12. Write a note on inherent risk and detection risk.
13. It is 1 July 2021. You are an audit senior at JPR Edwards & Co and you are currently planning the audit of Hook Co for the year ending 30 September 2021. Your firm was recently appointed as auditor after a successful tender to provide audit and tax services. JPR Edward & Co were asked to tender after the lead partner, Neisha Selvaratnam, met Hook Co's CEO, Taylor Tucker, at a charity cricket match. Hook Co was unhappy with the previous auditors as it was felt the audit did not add much value to the company.
Hook Co manufactures electrical goods such as MP3 players, smartphones and personal computers for larger companies with established brands. Their client, who represents 70% of its revenue, was the market leader in smartphones and MP3 players last year with 60% market share.
Hook Co uses a number of suppliers to source components for its products. Most suppliers are based in the UK. However, Hook Co imports microchips a key component in all their goods from a number of overseas suppliers. Hook Co's products are assembled and packaged in one factory in the UK before being distributed to customers across the UK. The work-in-progress balance is expected to be material at the year end. During the year, Hook Co started developing smartphone applications.

Contd...2

\$1million has been spent on an application called 'snore-o-meter' which allows users to record the sounds they make while they are asleep. There was a technical difficulty in production which meant the launch of 'snore-o-meter' has been delayed from June to October 2021.

To fund the expansion into smartphone applications Hook Co is seeking a listing on the London Stock Exchange in the fourth quarter of the year.

Required : Using the information provided, describe audit risks and explain the auditor's response to each risk in planning the audit of Hook Co.

SECTION – C

Answer any TWO of the following.

(2x16=32)

14. The directors of Murray Co are interested in being able to report that they comply with best practice corporate governance principles and have asked for your thoughts. The finance director has provided you with the following information:

The board consists of the chief executive officer, finance director, HR director, production director and sales director. In addition, there are two non-executive directors who were appointed last year by the chief executive as they are his aunt and uncle. Previously they ran their own small cafe and used a firm of accountants for all financial matters due to their own lack of expertise in that area. The contracts signed by the non-executive directors' state that they are in place until they decide to leave or unless they are found guilty of misconduct. They receive an annual fee and a number of share options in Murray Co as their remuneration. Since appointment, the two non-executives have formed an audit committee consisting of themselves and the human resources director as it was felt that the finance director would not be an independent member of the committee. They have also formed a remuneration committee with the finance director and are currently in the process of proposing and approving the salaries for all of the directors for the coming year.

- A) Explain whether Murray Co is required to comply with a code of corporate governance. **(5 Marks)**
- B) Explain the strengths of Murray Co's current governance arrangements. **(5 Marks)**
- C) Identify and explain the weaknesses in Murray Co's current governance arrangements and for each weakness recommend an action the company should take to remedy the weakness. **(6 Marks)**
15. A) What are the preconditions for an audit? **(8 Marks)**
- B) Elaborate on the purpose of audit documentation. **(8 Marks)**
16. Explain self-review threats and its safeguard measures. **(8 Marks)**

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

17. A) Answer the following questions:

1. Which of the following statements is FALSE?
 - a) Auditing standards are laws which must be followed during all audits
 - b) Auditing standards should be followed during all audits unless there are exceptional circumstances which would mean the audit objective would not be met
 - c) Auditing standards are professional regulations
 - d) Auditing standards may be different in different countries, even those using ISAs
2. Which of the following are reasons for the audit profession issuing auditing standards?
 - i) To ensure consistency of audits across different firms.
 - ii) To provide bureaucracy for auditors.
 - iii) To ensure quality in the standard of audits performed.
 - a) All of them
 - b) (i) and (ii) only
 - c) (i) and (iii) only
 - d) (ii) and (iii) only
3. Which of the following people may act as auditor for a company?
 - a) The company's previous finance director who left the company five years ago to join the audit firm
 - b) A director of the company being audited who holds a valid audit certificate
 - c) An employee of the company being audited who holds a valid audit certificate
 - d) The wife of the finance director who works for a reputable audit firm
4. In most jurisdictions, the auditors of a company will be appointed by which party?
 - a) Directors
 - b) Audit committee
 - c) Government
 - d) Shareholders
5. Which of the following statements is TRUE?
 - a) The shareholders of most companies will also be the directors
 - b) The directors are the stewards of the company responsible for looking after the company on behalf of the owners
 - c) Directors will always have a vested interest in the company doing well because they own shares in the company they work for
 - d) Auditors are allowed to be business partners of the company directors

**(5 Marks)**

B) Distinguish between principle-based approach and rule-based approach.

(5 Marks)

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St Aloysius College (Autonomous)

Mangaluru

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

February - 2022

FINANCIAL ACCOUNTING - I

Time: 3 hrs.

Max Marks: 100

SECTION - A

(5x2=10)

Answer any **FIVE** of the following.

1. What is underinsurance?
2. What is cash price of asset in the context of Hire purchase?
3. Give two benefits of Departmental Accounts.
4. Mention two reasons why Head office Account in the Branch books may not agree with the Branch Account in the books of the Head office.
5. State two disadvantages of incomplete records system.
6. What do you mean by short sales in Consequential loss policy?
7. The current Liabilities of a firm are Rs.2,00,000 and the long-term Liabilities 1.5 times more than the current liabilities. The capital is half of the total liabilities; What would be the total of the asset side?



SECTION - B

(4x12=48)

Answer any **FOUR** of the following.

8. From the following information, ascertain the value of stock on 31st March, 2020:

Particulars	Amount (Rs)
Stock as on 01-04-2019	28,500
Purchases	1,52,500
Manufacturing expenses	30,000
Selling expenses	12,100
Administration expenses	6,000
Financial expenses	4,300
Sales	2,49,000

At the time of valuing stock as on 31st March 2020, a sum of Rs.3,500 was written off on a particular item, Which was originally purchased for Rs.10,000 and was sold during the year for Rs.9,000. Barring the transaction relating to this item, the gross profit earned during the year was 20% on sales.

9. A machinery is sold on hire purchase. The terms of payment are four annual installments of Rs.6,000 at the end of each year commencing from the date of agreement. Interest is charged at 20% and is included in the annual payment of Rs.6000. The purchaser provides depreciation on the machinery at 10% per annum on WDV basis. Show Machinery account and Hire vendor account in the books of the purchaser who defaulted in the payment of the third yearly payment where upon the vendor repossessed the machinery. All workings should form part of your answers.

10. M/s AM Enterprise had two Departments, Cloth and Readymade clothes. The readymade clothes were made by the firm itself out of the cloth supplied by the Cloth Department at its usual selling price.

From the following figures, prepare Departmental Trading and Profit & Loss Account for the year ended 31st March, 2011:

Particulars	Cloth Department (₹)	Readymade Clothes Department (₹)
Opening stock on 1 st April, 2010	31,50,000	5,32,000
Purchases	2,10,00,000	1,68,000
Sales	2,31,00,000	47,25,000
Transfer to Readymade Clothes Department	31,50,000	-
Manufacturing expenses	-	6,30,000
Selling expenses	2,10,000	73,500
Rent & warehousing	8,40,000	5,60,000
Stock on 31 st March, 2011	21,00,000	6,72,000

In addition to the above, the following information is made available for necessary consideration:

The stock in the Readymade Clothes Department may be considered as consisting of 75% cloths and 25% other expenses. The Cloth Department earned a gross profit at the rate of 15% in 2009-10. General expenses of the business as a whole amount to ₹10,85,000.

11. M/s X has a branch at Delhi and the goods are invoiced to branch at a profit of 20% on invoice price. Head Office paid all the branch expenses from its bank account, except petty cash expenses which were met by the branch. Branch expenses directly paid by M/s X on behalf of Delhi branch amounted to ₹20,000.

Following information is available of the transactions at Delhi branch for the year ended 31st December, 2012

Particulars	As on 1.1.2012 (₹)	As on 31.12.2012 (₹)
Stock, at invoice price	80,000	1,00,000
Debtors	24,000	22,000
Petty cash	3000	5000

Transactions during the year ended 31 st December, 2012	₹
Goods sent to branch, at invoice price	8,40,000
Goods returned by branch to head office, at invoice price	30,000
Cash sales	3,10,000
Credit sales	3,60,000
Cash sent for petty expenses	12,000
Bad debts at Delhi branch	2000
Goods returned by debtors	2000

Show branch Account under Debtors method.

G 361.3

12. Mr. P furnishes the following details relating to his holding in 8% Debentures (₹100 each) of P Ltd., held as Current assets:

1.4.20X1	Opening balance - Nominal value ₹1,20,000, Cost ₹1,18,000
1.7.20X1	100 Debentures purchased ex-interest at ₹98
1.10.20X1	Sold 200 Debentures ex-interest at ₹100
1.1.20X2	Purchased 50 Debentures at ₹98 cum-interest
1.2.20X2	Sold 200 Debentures ex-interest at ₹99

Due dates of interest are 30th September and 31st March.

Mr. P closes his books on 31.3.20X2. Brokerage at 1% is to be paid for each transaction.

Show Investment account as it would appear in his books.

Assume FIFO method.

Market value of 8% Debentures of P Limited on 31.3.20X2 is ₹99.



13. BB Mumbai has a branch in Cochin to which office goods are invoiced at cost plus 25%. The branch sells both for cash and on credit. Branch Expenses are paid direct from head office, and the Branch has to remit all cash received into the Head Office Bank Account. From the following details, relating to calendar year 20X1, prepare the accounts in the Head Office Ledger and ascertain the Branch Profit. Branch does not maintain any books of account, but sends weekly returns to the Head Office:

Particulars	₹
Goods received from Head Office at invoice price	6,00,000
Returns to Head Office at invoice price	12,000
Stock at Cochin as on 1st Jan., 20X1	60,000
Sales in the year Cash	2,00,000
Credit	3,60,000
Sundry Debtors at Cochin as on 1st Jan. 20X1	72,000
Cash received from Debtors	3,20,000
Discount allowed to Debtors	6,000
Bad debts in the year	4,000
Sales returns at Cochin Branch	8,000
Rent, Rates, Taxes at Branch	18,000
Salaries, Wages, Bonus at Branch	60,000
Office Expenses	6,000
Stock at Branch on 31st Dec. 20X1 at invoice price	1,20,000

Prepare branch accounts in books of head office by stock and debtors method.

SECTION - C

(2x16=32)

Answer any **TWO** of the following.

14. M/s Carlin has head office at New York (U.S.A.) and branch at Mumbai (India). Mumbai branch is an integral foreign operation of Carlin & Co. Mumbai branch furnishes you with its trial balance as on 31st March, 20X2 and the additional information given thereafter:

Particulars	Dr.(in thousands)	Cr.(in thousands)
Stock on 1st April, 20X1	300	-
Purchases and sales	800	1,200
Sundry Debtors and creditors	400	300
Bills of exchange	120	240
Wages and salaries	560	-
Rent rates and taxes	360	-
Sundry charges	160	-
Computers	240	-
Bank balance	420	-
New York office a/c	-	1620
Total	3,360	3,360

Additional information:

- (a) Computers were acquired from a remittance of US \$ 6,000 received from New York head office and paid to the suppliers. Depreciate computers at 60% for the year.
- (b) Unsold stock of Mumbai branch was worth Rs.4,20,000 on 31st March, 20X2.
- (c) The rates of exchange may be taken as follows:
- on 1.4.20X1 @40 per US \$
 - on 31.3.20X2 @42 per US \$
 - average exchange rate for the year @ 47 per US \$
 - conversion in \$ shall be made upto two decimal accuracy.

You are asked to prepare in US dollars the revenue statement for the year ended 31st March, 20X2 and the balance sheet as on that date of Mumbai branch as would appear in the books of New York head office of Carlin & Co.

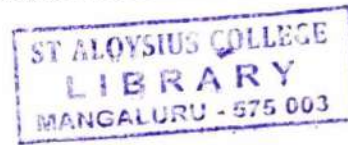
You are informed that Mumbai branch account showed a debit balance of US \$ 39609.18 on 31.3.20X2 in New York books and there were no items pending reconciliation.

15. Harihara furnishes you with the following information relating to his business:

	Opening	Closing
Furniture (W.D.V.)	6,000	6,350
Stock	8,000	7,000
Debtors	16,000	
Creditors	11,000	15,000
Prepaid Expenses	600	700
Unpaid Expenses	2,000	1,800
Cash and Bank	1,200	625

Receipts and Payments during the year:

- Collection from Debtors, after allowing Discount of Rs.1,500 amounted to Rs.58,500.
- Collections on discounting of Bills, after deduction of Discount of Rs.125 by the Bank, totalled Rs.6,125.
- Creditors of Rs.40,000 were paid Rs.39,200 in full settlement of their dues.
- Payment for Freight Inwards Rs.3,000.
- Amounts withdrawn for personal use Rs.7,000.
- Payment for Office Furniture - Rs.1,000.
- Investments carrying annual interest of 4% were purchased for Rs.96 on 1st July and payment made therefor. (FV = Rs.100)
- Expenses including Salaries paid Rs.14,500.
- 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 endorsed 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 Cash Book, if any, is to be treated as further Drawings or Introduction by Harihara.

Provide at 2.5% for Doubtful Debts on Closing Debtors.

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

16. Ram Ltd has insured itself under a Loss of Profit Policy for Rs.3,63,000. The Indemnity Period under the Policy is six months. On 1 September 2018, a Fire occurred in the Factory of Ram Ltd, and the normal business was affected upto 1st March 2019. The following information is compiled for the year ended on 31st March 2019

Sales	Rs.20,00,000
Insured Standing Charges	Rs.2,40,000
Uninsured Standing Charges	Rs.20,000
Net Profit	Rs.1,20,000

Following further details of Turnover are furnished.

- Turnover during the period of 12 months ending on the date of the fire was Rs.22,00,000.
- Turnover during the period of interruption was Rs.2,25,000.
- Actual Turnover during the period from 1st Sep 2017 to 1st March 2019 (i.e. during the preceding year corresponding to the Indemnity Period) was Rs.7,50,000.

Ram Ltd spent Rs.40,000 as Additional Cost of Working during the Indemnity Period.

Due to this Additional Expenditure –

G 361.3

- There was a saving of Rs.15,000 in Insured Standing Charges during the Period of Indemnity.
- Reduced Turnover avoided was Rs.1,00,000, i.e. but for this expenditure, the Turnover after the date of fire would have been only Rs.1,25,000.

A special clause in the policy stipulates that owing to the reasons acceptable to the insurer under the special circumstances the following increases are to be made

- Increase of turnover standard and annual by 10%
- Increase in rate of gross profit by 2% from previous year's level

Ram Ltd asks you to compute the claim for loss of profit. All computations should be to the nearest rupee.

SECTION - D

Answer the following: (Compulsory)

(10)

17. On 1.01.2016, Shyam Ltd purchased a machine on hire purchase basis. The terms of agreement provided for 40% as cash down payment and the balance in three instalments of Rs.1,63,000 on 31.12.2016, Rs.1,20,000 on 31.12.2017 and Rs. 1,10,000 on 31.12.2018. The rate of interest charged by the vendor is 10% p.a. compounded annually. You are required to calculate the cash price and periodic interest charged by the hire vendor.

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St Aloysius College (Autonomous)

Mangaluru

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

February - 2022

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. Briefly explain two features of a company.
4. Explain provisions of casual vacancy of statutory auditor.
5. Define charges under The Companies Act, 2013.
6. State the exceptions to civil liability.
7. What is the provision relating to appointment of first auditor in a government company?



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 under The Companies Act, 2013.
11. a) Explain Unpaid Dividend Account. **6 Marks**
b) Explain Investor education & Protection Fund. **6 Marks**
12. a) Mr. N wants to start an OPC. What are the statutory provisions relating to OPC? **6 Marks**
b) Every company has to appoint one or more depositor trustee before issuing circular. Explain. **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? if yes, under which provision? **6 Marks**

SECTION – C

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

14. Meaning of Memorandum. Explain different clause of Memorandum.
15. Explain the concept and provisions of corporate social responsibility.
16. a) Explain powers and duties of Auditor. **6 Marks**
b) Explain the CSR activities specified under Schedule VII. **10 Marks**

SECTION – D

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

17. When an auditor detects fraud, how should he report under the Act?

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Reg. No. :

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St Aloysius College (Autonomous)
Mangaluru

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

February - 2022

INCOME TAX - I

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. Person under section 2 (31) does not include
 - (a) Minor
 - (b) Local authority
 - (c) Unsound person
 - (d) none of these
2. An Indian company is always resident in India.
 - (a) True
 - (b) False
3. How is the residential status of HUF determined?
 - (a) Number of days of stay of the Karta.
 - (b) Control and management of the affairs of the HUF.
 - (c) Both (a) and (b).
 - (d) HUF can only be resident.
4. S traced a missing person and was awarded a sum of Rs.1,00,00 although there was no stipulation to that effect. Such receipt shall be _____.
 - (a) Casual income and fully taxable.
 - (b) Casual income and exempt up to Rs.5000.
 - (c) Fully exempt
5. Which of the following income is not exempt under section 10?
 - (a) Share in total income of firm.
 - (b) Bonus on life insurance.
 - (c) Income from agriculture in Lahore.
 - (d) Income from mutual funds.
6. An employee covered under Payment of Gratuity Act, 1972. If the employee has completed service of 16 years 6 months and 5 days, the number of completed year shall be taken as _____.
 - (a) 16 years
 - (b) 17 years
 - (c) 16 years 6 months and 5 days
7. Mr X is a member of a house building cooperative society who is the owner of flats constructed by it. One of the flat is allotted to X. The income from such house property shall be taxable in the hands of -
 - (a) Co-operative society
 - (b) X as a deemed owner



Contd...2

SECTION - B

(4x12=48)

Answer any **FOUR** of the following.

8. Compute the tax liability and marginal relief in the following situations, for resident assesseees with taxable income as under for previous year 2021-22.

Name of the Individual	Arun	Bala	Chandru
Age of the assessee	45 years	65 years	84 years
Total Income	Rs. 1.01 Crores	Rs. 1.01 Crores	Rs. 1.01 Crores

9. State with reasons whether the following attract Income Tax in India in the hands of the recipients
1. Salary of Rs.7 lakhs paid by central government to Mr. John, a citizen of India, for the services rendered outside India.
 2. Interest on money borrowed from outside India Rs.5,00,000 by a non-resident for the purpose of business within India at Mumbai.
 3. Post office savings bank interest of Rs.12,000 received by resident assessee Mr. Ram.
 4. Royalty paid by a resident to non-resident in respect of business carried on outside India.
 5. Legal charges of Rs.5 lakhs paid to a lawyer of United Kingdom who visited India to represent a case at the Delhi High Court.
10. Rudra Ltd has one unit at Special Economic Zone and the other unit at Domestic Tariff Area, the company provides the following details for the previous year 2021-22.

Particulars	Rudra Ltd (Rs.)	Unit in DTA (Rs.)
Total Sales	6,00,00,000	2,00,00,000
Export Sales	4,60,00,000	1,60,00,000
Net Profit	80,00,000	20,00,000

Calculate the eligible deduction under section 10AA of Income Tax Act, for the Assessment Year 2022-23, in the following situations:

- (a) If both the units were set up and start manufacturing from 22-5-2015.
 - (b) If both the units were set up and start manufacturing from 14-5-2019.
11. From the following particulars furnished by Mr. X for the year ended 31.3.2022, you are requested to compute his Total income and Tax payable for the assessment year 2022-23.
- (a) X retired on 31.12.2021 at the age of 58, after putting in 25 years and 9 months of service, from a private company situated at Mumbai.
 - (b) He was paid a salary of Rs.40,000 per month and house rent allowance of Rs.10,000 per month. He paid rent of Rs.13,000 per month during his tenure of service.
 - (c) On retirement, he was paid a gratuity of Rs.6 lakhs. He was not covered by the Payment of Gratuity Act. His average salary in this regard may be taken as Rs.37,500. Mr X had not received any other gratuity at any point of time earlier, other than this gratuity.
 - (d) He had accumulated leave of 15 days per annum during the period of his service, this was encashed by him at the time of his retirement. A sum of Rs.5,15,000 was received by him in this regard. His average salary may be taken as Rs.37,500.

12. Mr Nambi, a salaried employee, furnishes the following details for the financial year 2021-22:
- Basic salary - Rs.6,00,000
 Dearness Allowance - Rs.3,20,000
 Commission - Rs.50,000
 Entertainment allowance - Rs.7500
 Medical expenses reimbursed by the employer - Rs.21,000
 Professional tax, 50% paid by the employer - Rs.7000
 Health insurance premium paid by the employer - Rs.9000
 Gift voucher given by employee on his birthday - Rs.21,000
 Life insurance premium of Nambi paid by the employer - Rs.34,000
 Laptop provided for use at home. Actual cost of laptop to employer - Rs.30,000
 Employer Company owns a Tata Nano car, which was provided to Mr Nambi both for official and personal use. No driver was provided. (Engine cubic capacity less than 1.6 L)
 Annual credit card fees paid by the employer (credit card is not exclusively used for official purposes, details of usage is not available) – Rs.2000.
 You are required to compute the income chargeable under the head Salaries for the Assessment Year 2022-23.
13. Mr Krishna owns a self occupied property in Delhi. The house is having 2 identical units. First unit of the house is self occupied by Mr Krishna and the other unit is rented for Rs.12,000 per month. The rented unit was vacant for three months during the year. The particulars of the house for the previous year 2021-22 are as follows
- Standard rent - Rs.2,20,000 per annum
 Municipal valuation - Rs.2,44,000 per annum
 Fair Rent - Rs.3,00,000
 Municipal tax paid by Mr Krishna – 12% of the municipal valuation
 Light and water charges - Rs.800 per month
 Interest on borrowed capital - Rs.2000 per month
 Insurance charges - Rs.3500 per month
 Painting expenses - Rs.16,000 per annum
 Compute income from House property of Mr Krishna, for the Assessment Year 2022-23.



SECTION – C

Answer any **TWO** of the following.

(2x16=32)

14. Mr X retired from the services of Y Ltd on 31.1.2022 after completing service of 30 years and 1 month. He had joined the company in 1992 at the age of 30 years and receive the following on his retirement.
- (a) Gratuity Rs.6 lakh. He was covered under the Payment of Gratuity Act, 1972.
 (b) Leave encashment of Rs.3,30,000 for 330 days leave balance in his account. He was credited 30 days leave for each completed year of service.
 (c) As per the scheme of the company, he was offered a car which was purchased on 1.2.2019 by the company for Rs.5 lakhs. Company has recovered Rs.2 lakhs from him for the car. Company depreciates the vehicles at the rate of 15% on straight line method.

- (d) An amount of Rs.3,00,000 as commutation of pension for 2/3 of his pension commutation.
- (e) Company presented him a gift voucher worth Rs.6000 on his retirement.
- (f) His colleagues also gifted him a television worth Rs.50,000 from their own contribution.
- (g) Following are the other particulars. He has drawn a basic salary of Rs.20,000 and 50% dearness allowance per month for the period from 01.04.2021 to 31.01.2022.
- (h) Received pension of Rs.5000 per month for the period 1.2.2022 to 31.03.2022 after commutation of pension.

Compute his gross total income from the above for the Assessment Year 2022-23

15. Mr Mahesh has three flats in Chennai, all the houses were self occupied, the particulars of them are provided below.

Particulars	Flat I	Flat II	Flat III
Municipal Valuation	3,00,000	3,60,000	3,30,000
Fair Rent	3,75,000	2,75,000	3,80,000
Standard Rent	3,50,000	3,70,000	3,75,000
Municipal Taxes paid	12%	8%	6%
Date of purchase/Completion	31.03.1999	31.03.2001	01.04.2014
Interest on loan for repairs	-	55,000	-
Current year interest on loan for purchase of property	-	-	1,75,000

You are required to advise Mr Mahesh which flats can be treated as self occupied and the other deemed to be let out in a manner beneficial to him.

16. Compute the gross total income in the hands of an individual, if he is a (a) resident and ordinarily resident, and (b) non-resident for the Assessment Year 2022-23.

Particulars	Amount (Rs.)
Interest from German derivatives bonds (1/3 received in India)	21,000
Income from agricultural land situated in Malaysia, remitted in India	51,000
Income earned from business in Dubai, controlled from India (Rs.20,000 received in India)	75,000
Profit from business in Mumbai, controlled from Australia	1,75,000
Interest received from Mr Ashok (NRI) on loan provided to him for business in India	35,000
Dividends from Brown Limited, an Indian company	30,000
Profit from business in Canada controlled from Mumbai (60% of the profit deposited in a bank in Canada and 40% remitted to India)	60,000
Amount received from an NRI for use of know-how for his business in Singapore	8,00,000
Dividend received from foreign company in India	25,000
Past years untaxed foreign income brought to India	50,000

SECTION - D

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(10)

Answer the following: (Compulsory)

17. Khanna, an employee of X Ltd, a private company, received the following for the previous year 2021-22. Basic salary Rs.3,20,000, house rent allowance Rs.90,000, special allowance Rs.50,000. Khanna was residing at New Delhi and was paying a rent of Rs.10,000 a month.
- (a) Compute eligible exemption under section 10(13A) in respect of house rent allowance received.
- (b) If Khanna opts for rent free accommodation whereby X Limited, would be paying a rent of Rs.10,000 per month and recovered a sum of Rs. 1,000 per month, what will be the perquisite value in respect of such rent free accommodation?
- (c) Which of the above would be beneficial to Khanna, house rent allowance or rent free accommodation?

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St Aloysius College (Autonomous)
Mangaluru

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

February - 2022

COST AND MANAGEMENT ACCOUNTING - I

Time: 3 hrs.

Max Marks: 100

SECTION - A

Answer any FIVE of the following.

(5x2=10)

1. What are the advantages of integrated accounting?
2. What is a cost sheet?
3. What does direct expenses consist of?
4. What are the steps for the distribution of overheads?
5. What are the objectives of time keeping?
6. What are the different cost heads in a cost sheet?
7. What are the different methods of Time keeping?



SECTION - B

Answer any FOUR of the following.

(4x12=48)

8. JOURNALISE the following transactions assuming that cost and financial transactions are integrated:

Particulars	Amount (Rs.)
Raw materials purchased	2,00,000
Direct materials issued to production	1,50,000
Wages paid (30% indirect)	1,20,000
Wages charged to production	84,000
Manufacturing expenses incurred	84,000
Manufacturing overhead charged to production	92,000
Selling and distribution costs	20,000
Finished products (at cost)	2,00,000
Sales	2,90,000
Closing stock	Nil
Receipts from debtors	69,000
Payments to creditors	1,10,000

9. The following data relates to the manufacture of a standard product during the month of April:

Particulars	Amount (Rs.)
Raw materials	1,80,000
Direct wages	90,000
Machine hours worked (hours)	10,000
Machine hour rate (per hour)	8
Administration overheads (general)	35,000
Selling overheads (per unit)	5
Units produced	4,000
Units sold	3,600
Selling price per unit	125

You are required to prepare a cost sheet in respect of the above showing:

- (i) Cost per unit
- (ii) Profit for the month

10. A machine costing Rs.1,00,00,000 is expected to run for 10 years. At the end of this period its scrap value is likely to be Rs.9,00,000. Repairs during the whole life of the machine are expected to be Rs.18,00,000 and the machine is expected to run 4,380 hours per year on the average. Its electricity consumption is 15 units per hour, the rate per unit being Rs.5. The machine occupies one-fourth of the area of the department and has two points out of a total of ten for lighting. The foreman has to devote about one sixth of his time to the machine. The monthly rent of the department is Rs.30,000 and the lighting charges amount to Rs.8,000 per month. The foreman is paid a monthly salary of Rs.19,200. Find out the machine hour rate, assuming insurance is @ 1% p.a. on Rs.1,00,00,000 and the expenses on oil, etc., are Rs.900 per month.
11. In a factory, the basic wage rate is Rs.100 per hour and overtime rates are as follows:

Before and after normal working hours	175% of basic wage rate
Sundays and holidays	225% of basic wage rate
During the previous year, the following hours were worked	
Normal time	1,00,000 hours
Overtime before and after working hours	20,000 hours
Overtime on Sundays and holidays	5,000 hours
Total	1,25,000 hours

The following hours have been worked on job 'Z'

Normal	1,000 hours
Overtime before and after working hrs.	100 hours
Sundays and holidays	25 hours
Total	1,125 hours

You are required to CALCULATE the labour cost chargeable to job 'Z' and overhead in each of the following instances:

- (a) Where overtime is worked regularly throughout the year as a policy due to the workers' shortage.
- (b) Where overtime is worked irregularly to meet the requirements of production.
- (c) Where overtime is worked at the request of the customer to expedite the job.
12. The following information has been obtained from the records of ABC Corporation for the period from June 1 to June 30.

Particulars	On June 1 Amount (Rs)	On June 30 Amount(Rs)
Cost of raw materials	60,000	50,000
Cost of work-in-process	12,000	15,000
Cost of stock of finished goods	90,000	1,10,000
Purchase of raw materials during June 2020		4,80,000
Wages paid		2,40,000
Factory overheads		1,00,000
Administration overheads (related to production)		50,000
Selling & distribution overheads		25,000
Sales		10,00,000

Prepare a statement giving the following information:

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

13. A machine shop cost centre contains three machines of equal capacities. To operate these three machines nine operators are required i.e. three operators on each machine. Operators are paid Rs.20 per hour. The factory works for forty eight hours in a week which includes 4 hours set up time. The work is jointly done by operators. The operators are paid fully for the forty eight hours. In additions they are paid a bonus of 10 per cent of productive time. Costs are reported for this company on the basis of thirteen four-weekly period.

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

- Depreciation 10% per annum on original cost of the machine. Original cost of the each machine is Rs.52,000.
- Maintenance and repairs per week per machine is Rs.60.
- Consumable stores per week per machine are Rs.75.
- Power: 20 units per hour per machine at the rate of 80 paise per unit. No power is used during the set-up hours.
- Apportionment to the cost centre: Rent per annum Rs.5,400, Heat and Light per annum Rs.9,720, foreman's salary per annum Rs.12,960 and other miscellaneous expenditure per annum Rs.18,000.



SECTION - C

Answer any **TWO** of the following.

(2x16=32)

14. The following figures are available from the financial records of ABC Manufacturing Co. Ltd. for the year ended 31st March.

Particulars	Amount (Rs.)
Sales (20,000 units)	25,00,000
Materials	10,00,000
Wages	5,00,000
Factory Overheads	4,50,000
Administrative Overhead (production related)	2,60,000
Selling and distribution Overheads	1,80,000
Finished goods (1,230 units)	1,50,000

G 364.3

Particulars	Amount(Rs)	Amount(Rs)
Work-in-Process:		
Materials	30,000	
Labour	20,000	
Factory overheads	20,000	70,000
Goodwill written off		2,00,000
Interest on loan taken		20,000

In the Costing records, factory overhead is charged at 100% of wages, administrative overhead 10% of factory cost and selling and distribution overhead at the rate of Rs. 10 per unit sold.

Prepare a statement reconciling the profit as per cost records with the profit as per financial records.

15. Two workmen, 'A' and 'B', produce the same product using the same material. Their normal wage rate is also the same. 'A' is paid bonus according to the Rowan system, while 'B' is paid bonus according to the Halsey system. The time allowed to make the product is 50 hours. 'A' takes 30 hours while 'B' takes 40 hours to complete the product. The factory overhead rate is Rs.5 per man-hour actually worked. The factory cost for the product for 'A' is Rs.3,490 and for 'B' it is Rs.3,600.
- COMPUTE the normal rate of wages
 - COMPUTE the cost of materials cost
 - PREPARE a statement comparing the factory cost of the products as made by the two workmen.
16. The following figures have been extracted from the Financial Accounts of a manufacturing firm for the first year of its operation:

Particulars	Amount(Rs)
Direct Material Consumption	50,00,000
Direct Wages	30,00,000
Factory Overheads	16,00,000
General administrative overheads	7,00,000
Selling and Distribution Overheads	9,60,000
Bad debts	80,000
Preliminary expenses written off	40,000
Legal charges	10,000
Dividends received	1,00,000
Interest received on deposits	20,000
Sales (1,20,000 units)	1,20,00,000
Closing stock:	
Finished goods (4,000 units)	3,20,000
Work-in-Process	2,40,000

The cost accounts for the same period reveal that the direct material consumption was Rs.56,00,000. Factory overhead is recovered at 20% on prime cost. Administration overhead is recovered at Rs.6 per unit of goods sold. Selling and distribution overheads are recovered at Rs.8 per unit sold.

Prepare the Profit and Loss Accounts both as per financial records and as per cost records. Reconcile the profits as per the two records.

SECTION - D

Answer the following: (Compulsory)

(10)

17. The following information has been obtained from the records of ABC Corporation for the period from June 1 to June 30.

Particulars	On June 1 Amount(Rs)	On June 30 Amount(Rs)
Cost of raw materials	60,000	50,000
Cost of work-in-process	12,000	15,000
Cost of stock of finished goods	90,000	1,10,000
Purchase of raw materials during June 2020		4,80,000
Wages paid		2,40,000
Factory overheads		1,00,000
Administration overheads (related to production)		50,000
Selling & distribution overheads		25,000
Sales		10,00,000

PREPARE a statement giving the following information:

- Raw materials consumed;
- Prime cost;
- Factory cost;
- Cost of goods sold; and
- Net profit.



(2019 Batch onwards)

27

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 – 2022

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 the traits that held Bruce Lee in good stead.
2. Name one of the art forms inherited from the Tawaifs.
3. What was the common maritime activity for the British?
4. The pervasive bureaucracy emphasized capital goods vis-à-vis consumer goods. TRUE/FALSE
5. The roots of Democracy are to be searched in the _____.



B) Answer any FIVE of the following in about 150 words each. (5x5=25)

1. Write a short note on the history of Indian indentured labour?
2. How did Bruce Lee match his passion for gung fu with his interest in philosophy? Explain.
3. Trace the change in the social position of tawaifs from “respectable courtesans” to “item girls.”
4. What are the obstacles that prevent the end of caste system in India? Explain.
5. Explain Dr Ambedkar’s views on “graded inequality.”
6. How according to Murthy, has information Technology helped in designing customer-friendly goods?
7. Write a short note on historian Veena Oldenburg’s account of tawaifs.

UNIT - II (POETRY)

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

1. ‘O God! Can I not grasp them with a tighter clasp’? What is the speaker unable to clasp in the poem, “A dream within a dream?”
2. What are Elengi, payanni, Vatta and thanni?
3. What has happened to the finest flower in the poem, ‘The Unquiet Grave?’
4. Who is the foeman according to the poem, “Time to die?”
5. We sing, but the _____ is vile. (complete the poetry line of the poem, ‘We Wear the Mask.’)

Contd...2

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

1. The poem, "We Wear the Mask", is a commentary on the silence of the suffering. How would you respond to the tone of the poem?
2. How does the poet create the atmosphere of gloom to talk about his lost love? Explain with reference to the poem, 'The Unquiet Grave.'
3. The mask becomes a symbol of both hiding and revealing. How does the poet justify wearing the mask? Explain with reference to the poem, 'We Wear the Mask.'
4. 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."
5. What makes the speaker in the poem state that 'All that we see or seem, is but a dream within a dream?'
6. Write a short note on the ordinary jobs done by the rural folk and the threat for these jobs with reference to the poem, 'For the Dispossessed'

UNIT - III (SHORT - STORY)**III. Answer any THREE of the following in about 150 words each:****(3x5=15)**

1. What changes did those fifteen years bring to the life and thoughts of the old banker? Explain with reference to the story, "The Bet."
2. How did the renunciation note of the prisoner affect the banker? Explain.
3. The chance element of the trial created excitement in the people who attended these events. Comment on the medieval mind set of the people.
4. Write a short note on the strange nature of the king.
5. Write a note on the experience of the prisoner in the first two years of confinement. Why did the music stop in the second year?

UNIT - IV (Grammar and Writing Skills)**IV. A. Read the following passage carefully and write a precis of the same.****5 Marks**

Books are a delightful society. If you go into a room filled with books even without taking them down from the shelves, they seem to speak to you, seem to welcome you, seem to tell you that they have something inside their covers that will be good for you and that they are willing to impart it to you. Value them and endeavour to turn them to good account. As to the books which you should read there is hardly anything definite that can be said. Any good book, that is wiser than yourself, will teach you something a great many things directly or indirectly. If your mind be open to lazarus, the very wish and curiosity, you have to read it, indicate that you are a person who likes to get good out of it.

Contd...3

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

5 marks

When I worked in New York City, I took the _____ train from New Jersey to work early in the morning. Thankfully, I was an _____ riser and heard my alarm go off since I was a _____ sleeper. Before heading out for a busy workday, I always _____ the effort to make my bed. I liked to make the time to do so before starting my day, so when I got home my bed was not a mess. _____ the time to be organized in the morning allowed me to relax when I arrived home after a long day at work.

(early / fast / spending / light / made)

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

5x1=5

1. The publishers are planning to _____ a cheap edition of their new dictionary.
2. Could you _____ the volume a bit? It's really loud.
3. Children may _____ in class in an effort to get attention.
4. Fighting _____ among a group of forty men.
5. The report _____ the need for more staff.

(act up, break out, turn down, bring out, turn off, spell out, come up, set off)

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D. Fill in the blanks with simple present/ Present continuous forms of verbs given in parenthesis.

5 marks

I am currently travelling with Liam, a student from Leeds University in England. He (be) _____ a nice guy, but impatient. He (walk, always) _____ ahead of me and (complain) _____ that I am too slow. I (do) _____ my best to keep up with him, but he is younger and stronger than I am. Right now, Liam (sit) _____ with the owner of the inn. They are discussing the differences between life in England and life in Nepal.

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

5 marks

The PR Executive, Ms Neena Gomes of Elite Matrimony Pvt Ltd, an online matrimonial company based of Bangalore, has requested you to make a study of the changing market demands of youngsters looking for a suitable life partner. In particular, the organization is interested in how changing salary packages, perceptions of society like caste, language, and religion, and educational qualifications have altered the demands of youngsters. There is a perception that today's youngsters want to prioritize career over marriage.

F. Read the following context carefully and write minutes of the meeting in about 200 words.

5 marks

The union members of the local rickshaw drivers' association consisting of the President and union representatives have a meeting to discuss the possible implications of another lockdown. The meeting lasts for two hours with inputs being taken on possible moves and actions going forward.

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St Aloysius College (Autonomous)

Mangaluru

B.A/B.Com/BBA/B.Sc./BCA. - Semester III - Degree Examination
February/March - 2022

HINDI

Time: 3 hrs.

Max Marks: 100

- I अ) किसी एक प्रश्न का उत्तर लिखिए : (1X6=06)
१. आलेखन की परिभाषा लिखकर उसके भेदों को सोदाहरण समझाइए।
 २. एक अच्छे आलेखन के गुण कौन-कौन से हैं ? उन्हें विस्तार से समझाइए।
- आ) किन्हीं दो प्रश्नों के उत्तर लिखिए : (2X7=14)
१. कमलाबाई महाविद्यालय में रिक्त हिंदी सहायक प्राध्यापक पद के लिए प्राचार्य के नाम एक आवेदन पत्र लिखिए।
 २. सरकारी कार्यालयों में हिंदी अनुष्ठान के उद्देश्य से भारत सरकार, गृह मंत्रालय द्वारा एक परिपत्र तैयार कीजिए।
 ३. स्कूल बुक कंपनी, कार स्ट्रीट, मंगळूरु ने अशोक प्रकाशन, नेताजी सुभाष मार्ग, दिल्ली से जो किताबें मंगवाई हैं वे आदेशानुसार नहीं हैं। इसकी शिकायत करते हुए एक शिकायती पत्र लिखिए।
- II अ) निम्न लिखित अवतरण को पढ़कर दिये गये प्रश्नों के उत्तर लिखिए : (5X2=10)
- हमेशा बढ़ते चलो। मरते दम तक गरीबों और पददलितों के लिए सहानुभूति - यही हमारा आदर्श वाक्य है। वीर युवकों ! बढ़े चलो। ईश्वर के प्रति आस्था रखो। किसी चालबाजी की आवश्यकता नहीं है उससे कुछ नहीं होता। दुखियों का दर्द समझो और ईश्वर से सहायता की प्रार्थना करो- वह अवश्य मिलेगी। युवकों ! मैं गरीबों, मूर्खों और उत्पिडितों के लिए इस सहानुभूति और प्राणपण प्रयत्न को तुम्हें अर्पण करता हूँ। प्रतिज्ञा करो कि अपना सारा जीवन इन तीस करोड़ लोगों के लिए उद्धार-कार्य में लगा दोगे, जो दिनोंदिन अवनति के गर्त में गिरते जा रहे हैं। यदि तुम सचमुच मेरी संतान हो, तो तुम किसी वस्तु से न डरोगे, न किसी बात पर रुकोगे। तुम सिंहतुल्य होगे। हमें भरत को और पूरे संसार को जगाना है।
१. हमारा आदर्श वाक्य क्या है ?
 २. किसके प्रति आस्था रखनी चाहिए ?
 ३. किसकी आवश्यकता नहीं है ?
 ४. तुम किसके समान होगे ?
 ५. हमें किसे जगाना है ?
- आ) निम्नलिखित शब्दों का हिंदी में अनुवाद कीजिए : (5X1=05)
१. Designation
 २. Faculty
 ३. Grant
 ४. Notification
 ५. Vacancy
- इ) निम्नलिखित अवतरण का पल्लवन कीजिए : (1X5=05)
- 'सोने से अंग भरता है मन नहीं भरता।'
- (8X1=08)
- III अ) एक वाक्य में उत्तर लिखिए :
१. मौत से अधिक क्या क्रूर है ?
 २. चिर सत्य क्या है ?
 ३. लक्ष्मीचंद्र की पत्नी का नाम क्या है ?
 ४. किसने घर पर चाय पार्टी रखी थी ?



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५. पांडेय साहब को किसने फोन किया ?
६. दत्त साहब के सेक्रेटरी ने किसे रोक लिया ?
७. 'सीमा-रेखा' एकांकी के एकांकीकार कौन हैं ?
८. सुभाषचंद्र की पत्नी का नाम क्या है ? (1X6=06)
- आ) किसी एक पात्र का परिचय दीजिए :
१. जान से प्यारे एकांकी का 'कौशिक' ।
२. साहब को जुकाम है एकांकी का 'शीतल' । (1X6=06)
- इ) किसी एक का संदर्भ सहित व्याख्या कीजिए :
१. "शहर में रंगमंच के उत्थान के बारे में मेरे अपने विचार हैं और मैंने एक योजना बनाई है ।"
२. "नहीं, नहीं, यह बहुत बुरा हुआ । जानते नहीं अब जनता का राज है और जनता के राज में, जनतंत्र को प्रतिष्ठा होती है ।" (1X10=10)
- ई) किसी एक प्रश्न का उत्तर लिखिए :
१. 'जान से प्यारे' एकांकी का सारांश लिखकर उसकी विशेषताओं पर प्रकाश डालिए ।
२. पठित एकांकी 'साहब को जुकाम है' एकांकी के आधार पर नाटक मंडली के आंतरिक संघर्ष पर प्रकाश डालिए । (8X1=08)
- IV अ) एक वाक्य में उत्तर लिखिए :
१. जमूरा लाला से क्या छिन लाता है ?
२. 'समरथ को नहीं दोष गुसाई' एकांकी के एकांकीकार कौन है ?
३. गोपाल की भाभी का नाम क्या है ?
४. वीना श्याम को किसका हलुआ बना देती है ?
५. कृपानाथ कौन है ?
६. राय साहब को रिटायर होने के बाद कहाँ जाने की इच्छा हुई ?
७. कर्ण के जन्म का संबंध किससे है ?
८. कर्ण के शरीर में कवच-कुंडल कब से हैं ?
- आ) किसी एक पात्र का परिचय लिखिए : (1X6=06)
१. आखेट एकांकी का 'कर्ण' ।
२. अंडे के छिलके एकांकी की 'वीना' ।
- इ) किसी एक का संदर्भ सहित व्याख्या कीजिए : (1X6=06)
१. "अच्छी बात है ना, तुम्हारा दूध का गिलास अलग रखवा देना और हम वह फ्राइंग पेन यहाँ से उठवा देंगे ।"
२. "तो फिर मैंने उनसे इतना ही कहा कि मैं, क्षत्रिय नहीं हूँ । उन्होंने प्रसन्न हो कर मुझे अस्त्र विद्या सिखाया ।"
- ई) किसी एक प्रश्न का उत्तर लिखिए : (1X10=10)
१. 'समरथ को नहीं दोष गुसाई' एकांकी का सारांश अपने शब्दों में लिखिए ।
२. 'वापसी' एकांकी का सारांश लिखकर उसकी विशेषताओं पर प्रकाश डालिए ।

IV ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಸಂದರ್ಭ, ಅರ್ಥ ವಿಶೇಷತೆಗಳನ್ನು ವಿವರಿಸಿ

- 9) ಕೋಗಿಲೆ ಕವನವನುಲಿಯುತ್ತಿದೆ
- 10) ಕುರುರಾಜಂ ಮತ್ತಮವರ್ಗೇ ಪುದುವಿತ್ತಪನೆ
- 11) ನಂಟಿದ್ದೂ ಅಂಟಿಯೂ ಅಂಟದಂತೆ
- 12) ಮಾವನಾಸ್ತಿಯು ಅಳಿಯಗಪ್ಪುದು

6x2= 12

V ಅ) ಎರಡನ್ನು ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ

- 13) ಕೆ. ಹೊನ್ನಯ್ಯ ಶೆಟ್ಟಿ
- 14) ಪಾಂಡೇಶ್ವರ ಗಣಪತಿರಾಯರು
- 15) ರನ್ನ
- 16) ಶಕುಂತಲಾ ಆರ್ ಕಿಣಿ

ಆ) ಎರಡನ್ನು ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ

6x2= 12

- 17) ಬಳಕೆದಾರರ ವೇದಿಕೆ
- 18) ಜೀಬ್ರಾಫಿಂಚ್ ಹಕ್ಕಿ
- 19) ಅ.ನ.ಕೃಷ್ಣರಾಯರು
- 20) ನಿಸಾರ್ ಅಹಮದ್

VI ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿ

1x12= 12

- 21) ಅಂಧನೃಪತಿ ಯಾರು?
- 22) ನೂರು ದುಃಖಗಳ ತಾಯಿ ಯಾರು?
- 23) 'ತನ್ನಷ್ಟಕ್ಕೇ' ಕವನವನ್ನು ಯಾವ ಕವನ ಸಂಕಲನದಿಂದ ಆಯ್ದುಕೊಳ್ಳಲಾಗಿದೆ?
- 24) 'ಯೆತನಾ ತುವೆಂ ಹಾಡಲೆಂ ಕಿತೇಂ' ಎಂಬ ಕವನವನ್ನು ಬರೆದವರು ಯಾರು?
- 25) ಸುಬ್ಬಣ್ಣನ ಮಗಳ ಹೆಸರೇನು?
- 26) ದೇಹಕ್ಕೆ ರೋಗ ಬಂದಾಗ ಯಾವ ರಕ್ತಕಣಗಳು ಸೈನಿಕರ ಹಾಗೆ ಹೋರಾಡುತ್ತವೆ?
- 27) ಅಮೆರಿಕಾದ ಅಪೋಕ ಸರೋವರದಲ್ಲಿ ಲಿಂಗ ಪರಿವರ್ತನೆಯಾದ ಯಾವ ಪ್ರಾಣಿಗಳು ಕಂಡುಬಂದವು?
- 28) 'ಬದುಕಿನ ಇಬ್ಬದಿಗಳು' ಲೇಖನವನ್ನು ಬರೆದವರು ಯಾರು?
- 29) 'ಇಗೋ ಕನ್ನಡ' ಯಾರ ಕೃತಿ?
- 30) 'ಅಕಾಡೆಮಿ' ಮೂಲತಃ ಯಾವ ಭಾಷೆಯ ಪದ?
- 31) ಸೋಡಚೀಟಿ ಎಂದರೇನು?
- 32) 'ದಸಖತ್' ಯಾವ ಭಾಷೆಯ ಪದ?

St Aloysius College (Autonomous)
Mangaluru

B.Com. Semester III – Degree Examination
February - 2022
SANSKRIT

Time: 3 hrs.

Max Marks: 100

- 1 श्लोकत्रयं कर्णाटकभाषया आङ्ग्लभाषया वा अनुवादं कृत्वा विवृणुत । 3 X 8 = 24
- 1.1 अचिराधिष्ठितराज्यः शत्रुः प्रकृतिष्वरूढमूलत्वात् ।
नवसंरोहणशिथिलस्तूरिव सुकरः समुद्धर्तुम् ॥
- 1.2 समुत्खाता नन्दा नव हृदयशल्या इव भुवः
कृता मौल्ये लक्ष्मीः सरसि नलिनीव स्थिरपदा ।
द्वयोः सारं तुल्यं द्वितयमभियुक्तेन मनसा
फलं कोपप्रीत्योर्द्विषति च विभक्तं सुहृदि च ॥
- 1.3 पुराणमित्येव न साधु सर्वं न चापि काव्यं नवमित्यवद्यम् ।
सन्तः परीक्ष्यान्यतरद्भजन्ते मूढः परप्रत्ययनेयबुद्धिः ॥
- 1.4 एश्वर्यधनपेतमीश्वरमयं लोकोर्थतः सेवते
तं गच्छन्त्यनु ये विपत्तिषु पुनस्ते तत्प्रतिष्ठाशया ।
भर्तुर्ये प्रलयेऽपि पूर्वसुकृतासङ्गेन निःसङ्ग्या
भक्त्या कार्यधुरां वहन्ति कृतिनस्ते दुर्लभास्त्वादृशाः ॥
- 1.5 अर्थं सप्रतिबन्धं प्रभुरधिगन्तुं सहायवानेव ।
दृश्यं तमसि न पश्यति दीपेन विना सचक्षुरपि ॥
- 2 द्वयोः संस्कृतभाषया टिप्पणीं लिखत । 2 X 6 = 12
- 2.1 मालविकाग्निमित्रम् ।
- 2.2 विशाखदत्तः ।
- 2.3 कालिदासः ।
- 3 द्वयोः कर्णाटकभाषया आङ्ग्लभाषया वा टिप्पणीं लिखत । 2 X 6 = 12
- 3.1 चाणक्यः ।
- 3.2 भरतवाक्यम् ।
- 3.3 नान्दी ।
- 4 पञ्चानां सन्दर्भसहितविवरणं कर्णाटकभाषया आङ्ग्लभाषया वा लिखत । 5 X 4 = 20
- 4.1 ननु आकृतिविशेषेषु आदरः पदं करोति ।
- 4.2 कामं खलु सर्वस्यापि कुलविद्या बहुमता ।
- 4.3 अहो दुरासदो राजमहिमा ।
- 4.4 पत्तने विद्यमानेऽपि ग्रामे रत्नपरीक्षा ।
- 4.5 न हि सर्वः सर्वं जानाति ।
- 4.6 आः क एष मयि स्थिते चन्द्रगुप्तमभिभवितुमिच्छति ।
- 4.7 भद्र अङ्गलिमुद्रागमं विस्तरेण श्रोतुमिच्छामि ।



- 5 द्वयोः कर्णाटकभाषया आङ्ग्लभाषया वा प्रबन्धात्मकमुत्तरं लिखत ।
2 X 10 = 20
- 5.1 संस्कृतनाटकस्य उगम-विकास विचारान् अधिकृत्य लिखत ।
5.2 चाणक्य - चन्दनदासयोः संवादं तथा तस्य परिणामम् अधिकृत्य लिखत ।
5.3 हरदत्त - गणदासयोः वाद-प्रतिवादः तथा तस्य औचित्यं च विशदयत ।
5.4 मालविकाग्निमित्रे विदूषकस्य समयप्रज्ञा इति विषये लिखत ।
1 X 6 = 6
- 6 अलङ्कारमेकं सलक्षणं सोदाहरणं संस्कृतेन विवृणुत ।
6.1 उपमा ।
6.2 श्लेषः ।
6.3 अर्थान्तरन्यासः ।
1 X 6 = 6
- 7 एकं छन्दः सलक्षणं सोदाहरणं विवृणुत ।
7.1 अनुष्टुप् ।
7.2 इन्द्रवज्रा ।
7.3 वसन्ततिलका ।

* * * * *

St Aloysius College (Autonomous)

Mangaluru

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

February - 2022

KONKANI

Time: 3 Hours

Max. Marks: 100

1 ದೊನಾಂಚೊ ಸಂದರ್ಭ್ ಆನಿ ಗದ್ಯಾನುವಾದ್ ದೀವ್ನ್ ಸ್ವಾರಸ್ಯ್ ಬರಯಾ.

(5×2=10)

- ಅ) ರಂಗ್ ಮ್ಹಜೊ ಅಸಲೊ
ಜಾಕಾ ಜಾಯ್ ತಸಲೊ
ಜಾಂತುಂತ್ ಹಾಂವ್ ಭರ್ಸಾಲೊ
ತಾಚೊಚ್ ರಂಗ್ ಮ್ಹಜೊ ಜಾಲೊ |

- ಆ) ಝಾಡಾಂ - ಪೆಡಾಂ ಹುಮ್ಮುನ್ ಪಡ್ವಾತ್
ಕುಸುನ್ ತಾಂಚೆಂ ಸಾರೆಂ ಜಾತಾ
ತಾಂತುಂತ್ಲ್ಯಾನ್ ಕೋಂಬ್ ಫುಟ್ತಾತ್
ನವೆಂ ರೂಪ್ ಝುಲಯ್ತ್ ಆಂಗಾರ್
ಪರ್ವತ್ ಮಾತ್ರ್ ಧಿರ್ ಆಸ್ತಾ
ಪರ್ವತ್ ಮ್ಹಾಕಾ ಜಾಂವ್ಚೆಂ ಆಸಾ.

- ಇ) ಜೆದ್ವಾಂ ಸಂಧ್ಯಾಮಾರುತ್ ಹಳೂ ವಾಳ್ಳೊ
ಕೊನ್ವಾಕ್ ಸುಕೊ ಚಿವೊ ಧಲ್ಲೊ
ಥಂಯ್ ಕಾವ್ಯ್ ಚೋಶ್ ಮಾತ್ಯೆಕ್ ಭುಲ್ಲೊ
ಹಾಂ! ಹಾಂಗಾ ಫುರ್ಲಾ ಕವಿಕ್ !



2) ಸವಾಲಾಂಕ್ ಜಾಪಿ ಬರಯಾ.

(5×2=10)

- ಅ) ಮಾತಿಯೆಚ್ಯಾ ಕೃತಿಯಾಂಕ್ ಅನಿ ಮನ್ಯಾಸಂಬಂಧಾಕ್ ಆಸ್ಚೊ ತಾಳ್ ವಿವರಿಯಾ.
ಆ) 'ಭಾಟಾ ಮಧ್ಯಾ ಸಾದ್ಯಾ ಘರಿ' ಕವಿ ಕಶೆಂ ಜಿಯೆಂವ್ಕ್ ಅತ್ರಗ್ತಾ ?

3) ಖಿಂಚಾಯ್ ಎಕಾ ಕವಿಚಿ ಪರಿಚಯ್ ದಿಯಾ.

(5×1=5)

- ಅ) ಒಲಿವಿನೊ ಗೊಮಿಶ್
ಆ) ವಲ್ಲಿ ವಗ್ಗ

4) ಸವಾಲಾಂಕ್ ಜಾಪಿಂ ಬರಯಾ.

(1×5=5)

- 1) ಪಾವ್ಲಾಚೊ ರಂಗ್ ಕಸಲೊ?
- 2) 'ಭಾಗ್ಯವಾನ್ ರಾಯ್' ಲಿಖ್ಲೆ ನಾಂವಾನ್ ಬರಂವ್ಚೆ ಕವಿ ಕೋಣ್?
- 3) 'ಮ್ಹೊಂವ್-ಮಿರಿಂ' ಕವಿತಾ ಪುಸ್ತಕಾಚೊ ಪರ್ಗಟ್ಣಾರ್ ಕೋಣ್?
- 4) ಭೊಂವ್ತಿ ಆಮಿ ಕಿತೆಂ ವೊಪುಂಕ್ ಜಾಯ್?
- 5) ಕಷ್ಟಾಂಚೊ ಫಳ್ ಕಿತೆಂ ಜಾವ್ನಾಸಾ?

UNIT - II

1 ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ:

(1×6=6)

- ಅ) ಅಮಾಸ್ ಕೋಣ್?
ಆ) ಬಾಬುಲೊ ಅಖ್ರೀಕ್ ಖಿಯ್ ವೆತಾ?
ಇ) ಹಿಪ್ಪಿ ಚಲಿಯೆಚೆಂ ನಾಂವ್ ಕಿತೆಂ?
ಈ) 'ಮ್ಹಜಿ ಬಾ ಖಿಯ್ ಗೆಲಿ' ಕಾಣಿಯೆಚೊ ಬರಯ್ಲಾರ್ ಕೋಣ್?
ಉ) ಕುರಿಯಯ್ಯಾ ಆನಿ ಅಮಾಸಚೊ ಸಂಬಂಧ್ ಕಿತೆಂ?
ಊ) ಪಾಟಿ ಘರಾ ಕೋಣ್ ಕೋಣಾಕ್ ಪಾಯ್ತಾ?

Contd...2

2) ಖಿಂಚಾಯ್ ದೋನ್ ವಾಕ್ಯಾಚಿ ಸಂದರ್ಭ್ ಕಳವ್ನ್ ಸ್ವಾರಸ್ಯ ಕಳಯಾ.

- ಅ) “ಮನ್ಶ್ಯಾಂ ಕಡೆನ್ ದೇವ್ ಉಲಯ್ನಾ ರೇ ಮ್ಹಜ್ಯಾ ರಾಯಾ”
ಆ) “ಅರ್ಧ್ಯಾ ಘಂಟ್ಯಾನ್ ತುಂ ಅಶೋಕ್‌ಪುರಾಂತ್ ತುಜ್ಯಾ ಘರಾ ಅಸ್ತಲೆಂಯ್.”
ಇ) “ಚಿಯರ್ಸ್ ಟು ಸಿಂಡ್ರೆಲಾ ಅಂಡ್ ಹರ್ ಬೇಬಿ ಇನ್ ದ ಊಂಬ್”

(5×2=10)

3) ಸವಲಾಕ್ ಜಾಪ್ ಬರಯಾ:

- ಅ) ಹಿಪ್ಪಿ ಚಲಿ, ಸಿಂಡ್ರೆಲಾ ಆನಿ ಲೇಖಿಕಾಂ ಮಧ್ಲೊ ಸಂಬಂಧ್ ವಿವರಿಯಾ.
ಆ) ‘ಪಾಟಿಂ ಘರಾ ಕಾಣಿಯೆಂತ್ ಬಾಬಚಿಂ ವ್ಯಕ್ತಿತ್ವ್ ಅನಾವರಣ್ ಕರಾ.

(4×1=4)

4) ಖಿಂಚಾಯ್ ಎಕಾಚಿ ಪಾತ್ರ್ ಚಿತ್ರಣ್ ಕರಾ.

- ಅ) ದೇವನೂರ ಮಹಾದೇವ
ಆ) ಬಾಬುಲ್ಯಾಚಿ ಆಜಿ

UNIT - III

(5×2=10)

1 ಅ) ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ.

- ಅ) “ತುಮಿ ಶಹರಾಂತ್ ನ್ಹಂಯ್ ಉಸಿಫೆರಾಚಾ ಘರಾಂತ್ ಆಸಾತ್”.
ಆ) “ತುಮಿ ತೆಗಾಂ ತ್ರಿರಂಗಾ ಲಡಾಯ್ ಕರ್ತಾತ್”.
ಇ) “ಬರಿ ಖಬಾರ್ ಸಾಂಗೊಂಕ್ ಆಯಿಲ್ಲೊ”

2. ಆ) ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ:

(1×5=5)

- ಅ) ದೊನ್ಪರಾಂಚೊ ಸಯ್ರೊ ನಾಟಕಾಚೊ ಬರಯ್ಲಾರ್ ಕೋಣ್?
ಆ) ಲ್ಯಾನ್ಸಿ ಪಿಂಟೊ ನಾಯಕಾಚೊ ಖಿಂಚೊಯ್ ಏಕ್ ನಾಟಕ್ ಉಲ್ಲೇಖ್ ಕರಾ.
ಇ) ದೊನ್ಪರಾಂಚೊ ಸಯ್ರೊ ಕೋಣ್?
ಈ) ಶಹರಾಂತ್ ದೊನ್ಪರಾಚ್ಯಾ ಸೈರ್ಯಾಂಕ್ ಮೆಳ್ಳೊ ಸ್ವಾಗತ್ ಕಸಲೊ?
ಉ) ಸೈಲ್ಟಾಚೊ ಬೆಕಾರಿ ಭಾವ್ ಕೋಣ್?

ಇ) ಖಿಂಚಾಯ್ ಎಕಾ ಸವಲಾಕ್ ಜಾಪ್ ಬರಯಾ.

(5×1=5)

- ಅ) ದೊನ್ಪರಾಚ್ಯಾ ಸಯ್ರ್ಯಾಕ್ ಧಾಂವ್ಡಾಂವ್ಕ್ ಕೆಲ್ಲೆಂ ಸಾಧನ್ ವಿವರಿಯಾ.
ಆ) ಆಧುನಿಕತೆಚ್ಯಾ ಪರಿಸರಾಂತ್ ‘ದೊನ್ಪರಾಚೊ ಸೈರೊ’ ನಾಟಕ್ ಸಮಕಾಲೀನ್ ಮ್ಹಣ್ ಭಗ್ತಾಗೀ? ವಿವರಿಯಾ.

UNIT - IV

I. ಅ) ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ.

(5×1=5)

- ಅ) ಸಂಪಾದಕಾಂಕ್ ಪತ್ರ್ ಬರೈತಾನಾ ಹಸ್ತಾಕ್ಷರ್ ಗರ್ಜೆಚೆಂಗೆ?
ಆ) ಪರಿಪತ್ರ್ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?
ಇ) ವೈವಟಾಚೆಂ ಪತ್ರ್ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?
ಈ) ಖಿಂಚಾಯ್ ಎಕಾ ಖಾಸ್ಗಿ ಪತ್ರಾಚೊ ಉಲ್ಲೇಖ್ ಕರಾ.
ಅ) ಪತ್ರಾಚೆಂ ಮುಖ್ಯ ಲಕ್ಷಣ್ ಕಿತೆಂ?

2) ಖಿಂಚಾಯ್ ತೀನ್ ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ.

(5×3=15)

- ಅ) ಕೊಂಕ್ಣಿ ಸಂಘಾಚ್ಯಾ ಉಗ್ತಾವಣಾಚಿ ವರ್ದಿ ಖಿಂಚಾಯ್ ಎಕಾ ಪತ್ರಾಕ್ ಧಾಡ್ನ್ ದಿಯಾ.
ಆ) ಸಾಂ ಉವಿಸ್ ಸಂಸ್ಥಾಂತ್ ಕೊಂಕ್ಣಿ ಉಪನ್ಯಾಸಕಾಚಿ ಗರ್ಜ್ ಮ್ಹಳ್ಯಾ ಶಿರೋನಾಮಾಖಾಲ್ ಜಾಹೀರಾತ್ ತಯಾರ್ ಕರಾ.
ಇ) ‘ದುಜೆ ಕಲಾಸ್’ ನಾಟಕಾಚ್ಯೊ ಪ್ರತಿಯೊ ಹಾಡೊಂವ್ಕ್ ಅನಿ ತಾಚೆ ಮೋಲ್ ವಿಚಾರ್ನ್, ಉಮೇದ್ ಪ್ರಕಾಶನಚ್ಯಾ ಪ್ರಕಾಶಕಾಕ್ ಪತ್ರ್ ಬರಯಾ.
ಈ) ‘ಆಂಜೆಲ್’ ಕಾದಂಬರಿಚ್ಯೊ ಪ್ರತಿಯೊ ಜಾಯ್ ಮ್ಹಣ್ ವಿಚಾರ್ನ್ ಕೊಂಕಣಿ ಸಂಸ್ಥಾಚ್ಯಾ ನಿರ್ದೇಶಕಾಕ್ ಪತ್ರ್ ಬರಯಾ.

(2019 & 2020 batch)

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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
February - 2022

ADDITIONAL ENGLISH

Time: 3 hrs.

Max Marks: 100

UNIT - I

(Prose)

I. Answer any ONE of the following in about 150 words: (5x01=05)

1. What was the conflict between his personal and professional life that Kalam is talking about in the excerpt taken from his autobiography? How did he solve it?
2. What is garbling? How does Sayers illustrate this form of distortion?

II. Answer any TWO of the following questions in 250 words each:

(2x10=20)

1. What were the hurdles that were faced by Kalam during his SLV-3 journey?
2. What are the various ways by which both fact and opinion can be distorted?
3. Describe Tagore's idea of Freedom?

UNIT - II

(Poetry)

I. Answer the following in about 150 words each:

(4x5=20)

1. In the poem 'If', what are the qualities one should possess to become a perfect man?
2. "Success is counted sweetest by those who ne'er succeed" Elaborate.
3. According to the poet, when should we keep calm?
4. In the poem 'If', how should a person develop humility in life?

UNIT - III

(Novel)

I. Answer the following question in a sentence or two each:

(1x5=05)

1. Who is Hukum Chand in "Train to Pakistan"?
2. Who was Lala Ram Lal? How did he die?
3. Who is Iqbal in "Train to Pakistan"?
4. Who is given in-charge of the Muslim properties?
5. Why does the village decide to stand by their Muslim neighbours?

II. Answer any TWO of the following in about 300 words each: (2 X 10=20)

1. Analyse the role of women in the novel "Train to Pakistan"?
2. In particular, comment on the very differing characterizations of the men whose lives in the novel become intertwined: Iqbal and Jugga. How does the ending of the novel change, if at all, our view of each?
3. How relevant is the title "Train to Pakistan"?

Contd...2



UNIT - IV
(GRAMMAR AND VOCABULARY)

(10)

I.) Read the passage given below.

Cardamom, the queen of all spices, has a history as old as the human race. It is the dried fruit of a herbaceous perennial plant. Warm humid climate, loamy soil rich in organic matter, distributed rainfall and special cultivation and processing methods all combine to make Indian cardamom truly unique in aroma, flavour, size and it has a parrot green colour. Two types of cardamom are produced in India. The first type is the large one, which has not much significance as it is not traded in the future market. It is cultivated in north-eastern area of the country. The second type is produced in the southern states and these are traded in the future market. These are mainly cultivated in Kerala, Tamilnadu and Karnataka. As per the future market rules, only 7 mm quality was previously traded in exchanges. But later, it relaxed its norms and now 6 mm quality is also traded in the exchanges. Cardamom is an expensive spice, secondly to saffron. Indian cardamom is known in two main varieties : Malabar cardamom and Mysore cardamom. The Mysore variety contains leaves of cineol, limonene and hence is more aromatic. India is the world's largest producer and exporter emerged as the leading producer and exporter of cardamom. The main harvest season of cardamom in India is between August-February. Cardamom reaches at yielding stage two years after the plantation. The primary physical markets of cardamom are Kumily Vandenmodu, Jhekkady, Puliarmala in Kerala and Bodynaikkaur and Cumbum in Tamilnadu. Kerala is the main producer of cardamom and contributes upto 60% in total production. Karnataka produces around 25% of the total production cardamom. Ooty is the main producer of cardamom in Tamilnadu and contributes around 10-15% of the total production. Besides India, Guatemala also produces around 1,000-2,000 ton cardamom per year. Due to low quality of cardamom from Guatemala, it remains available at cheaper rates.

1. **Mysore variety contains leaves of :**
 - (a) Limonene
 - (b) Cineol
 - (c) Both (a) and (b)
 - (d) None of these
2. **Indian Cardamom is:**
 - (a) Poor in quality
 - (b) Average in quality
 - (c) Better in quality
 - (d) None of these
3. **Guatemala produces cardamom :**
 - (a) More but poor in quality
 - (b) Less but good in quality
 - (c) More and good in quality
 - (d) Less and poor in quality
4. **Main harvest season of cardamom in India is :**
 - (a) August-February
 - (b) August-March
 - (c) November
 - (d) February-April
5. **Cardamom reaches at its yielding stage in :**
 - (a) Immediately after plantation
 - (b) Depends upon the plantation
 - (c) One year after plantation
 - (d) Two years after plantation

Contd...2

6. **India produces cardamom of :**
 (a) One type
 (b) Two types
 (c) Three types
 (d) None of the above
7. **Which of the following is the variety of Indian cardamom?**
 (a) Malabar cardamom
 (b) Mysore cardamom
 (c) Both (a) and (b)
 (d) None of the above
8. **Which of the following production of cardamom produces by Karnataka?**
 (a) 25%
 (b) 10%
 (c) 15%
 (d) 60%
9. **Find the synonym of the word 'distributor' given in the passage 3.**
 (a) Expensive
 (b) Known
 (c) Producer
 (d) Exporter
10. **The synonym of the word 'fragrance' given in the passage 3.**
 (a) Aroma
 (b) Variety
 (c) Contain
 (d) Hence

II. Write a dialogue where you are being interviewed for the post of a lecturer. (1x5=05)

III. You have to speak in the morning assembly and tell the students about the benefits of Yoga. Write a speech in 150-200 words. (1x5=05)

IV. Give one word substitution for the following (1x5=05)

(patricide, glutton, bonfire, posthumous, gourmet, bonsai, regicide, cartographer)

1. The one who loves good food and knows a lot about it
2. A person who draws maps
3. Published after someone's death
4. A person who eats too much
5. The act of killing a king



V.) Fill in the blanks with appropriate CLICHES given in the brackets:

(1x5=05)

(the beginning of the end, a bed of roses, as easy as ABC, in the same boat, as a matter of fact, at death's door, the alpha and the omega)

- 1.) _____, I was talking to him this afternoon.
- 2.) Jane was so ill that she was _____ for three days.
- 3.) She's always complaining that she doesn't have enough money, but we're all _____.
- 4.) Who said life would be _____?
- 5.) Joe's failing two of his courses was _____ ; he dropped out soon afterward.

G 150.3

(2019 Batch Onwards)

Reg. No. :

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St. Aloysius College (Autonomous)

Mangaluru

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

February - 2022

FRENCH

Time: 3 hrs.

Max Marks: 100

I. Répondez aux 10 Question

(10×2= 20)

1. Que signifie la phrase ' Il voit la vie en rose.'
2. Que signifie la phrase ' Il a donné son feu vert.'
3. Donnez deux qualité qu'on doit avoir si on est avocat.
4. Donnez deux qualité qu'on doit avoir si on est le chef d'entreprise.
5. Nomez les sports plus pratiqués en France.
6. Si vous aimez le couleur vert donnez de caractère.
7. Si vous detester le couleur noir donnez de caractère.
8. Quelle sont les sujets de conversation qu'on peut avoir avec un francais si on s'entend bien.
9. Quels sont les sujets de conversation qu'on peut faire si on s'entend bien en France ?
10. Quel repas des Français peut durer pour au moins 3 heures ?
11. Dans les restaurants, qu'est-ce qu'on vous apporte gratuitement ?

II. Remplissez avec le bon verbe

(5×1= 5)

(avancer – reculer - partir - arriver - revenir - reprtir– redescendre - monter - traverser – accompagner)

1. Elle ____ a la montagne. Elle ____ à pied.
2. Il ____ le pont.
3. Les courageux ____ et les peureux ____
4. Je vais au médecin, si tu peux, tu peux m' ____
5. Le 8 mai, à 9 heures, il ____ à Marseille de Paris. À midi, il ____ à Marseille. Le 10 mai, il ____ à Marseille. Le soir, il ____ chez lui, à Paris.



III. Transformez les phrases en passive.

(5×1= 5)

1. 20 septembre, vote de la loi des finances.
2. 2004, inauguration du pont de Millau.
3. 3 juillet, vol de quatre tableaux au musuée.
4. Construction d'un nouveau stade l'année prochaine.
5. Les enfants ramassent les fruits.

IV. Transformez les phrases en passive.

(5×1= 5)

1. Un homme est renversé pas la voiture.
2. L'ambulance a été appleeée par les passants.
3. Les témoignages seront ontorrogés par la police.
4. Les élèves font les exercice.
5. La petition a été signee par nos amies.

Contd...2

(5×1= 5)

V. Conjuguez les verb au Subjectif

1. Il faut que tu (faire)..... des efforts.
2. Il ne faut pas que vous (parler)..... pendant le cours.
3. Il est important qu'il (aller)..... à son rendez-vous.
4. Il faut que tu (être) à l'heure chez le médecin.
5. Je serai ravi qu'il (réussir)son concours.

(5×1= 5)

VI. Rapporter des paroles en direct

1. Le prof a dit qu'il pleuvait. Le prof dit "....."
2. Jean dit qu'il a mangé de fruit. Jean dit "....."
3. Il dit qu'il ne sortira pas. Marie dit "....."
4. Il dit q'il va rester chez lui. Mac dit "....."
5. Alexandre dit qu'il va faire le tour du monde. Il dit qu'il "....."

(5×1= 5)

VII. Rapporter des paroles en indirect

1. « Je l'attendrai demain. » Il a dit qu'il
2. « Elle est venue ici hier. Il a dit qu'elle
3. « Je pense à elle depuis hier. » Il raconte qu'il.....
4. « Un jour, je serai animateur de télé. » Il a affirmé qu'un.....
5. J'ai vu une animatrice de télé. Il a dit.....

(10×1= 10)

VIII. Mettez au temps convenable

1. S'il pense à vous, il vous (écrire)
2. Si le train ne ne marchait pas, il(prendre) l'avion pour New York.
3. Si tu as soif, (boire) de l'eau.
4. Si nous..... (avoir) le temps, nous nous promènerions dans le bois.
5. Si je vais à Touba, je (voir) la 2osque à Touba.
6. Si j'étais à ta place, je(changer)tous.
7. Si vous étiez parfait, vous (faire) du ski de fond.
8. S'il(finir) le travail ils préféreraient partir plus tôt.
9. Si tu pratiquais, tu (réussir) ton examen.
10. Si tu as l'appareil photo, (prendre)une photo.

IX. a. Complétez avec le conditionnel

(5×1= 5)

1. J'.....rencontrer l'actice francais. (aimer)
2. Il..... à l'école demain. (arrive)
3. Ils nous voir. (venir)
4. Nousplus de dix milles. (vendre)
5. Les enfantsdes excursions à l'étranger. (faire)

b. Utilisez le présent conditionnel et écrivez un texte Si vous gagniez une lotto de 10,000 euros, Qu'est-ce que vous feriez?

(5×1= 5)

X. DIALOGUE

(10×1= 10)

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

ou

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

XI. Écrivez une Lettre**(10×1= 10)**

Si vous avez visité des pays étrangers ou à un ami (e) parlez des habitudes qui vous ont frappé(e)

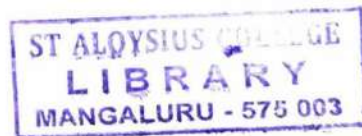
XII. Comprehension**10**

Le français est la deuxième langue étrangère en Inde, après l'anglais. Parce que c'est une langue facile à apprendre et une culture intéressante à connaître, le français est très populaire parmi les autres langues étrangères comme le russe et l'allemand. Dans le milieu international, le français est une des langues officielles des Nations Unies (l'ONU).

L'Inde a une population non négligeable de francophones. Dans les régions comme Pondichéry, Yanam, Karaikal, Chandannagore et Mahé, le français était toujours la première langue. Ces régions sont des anciens territoires français en Inde. Dans leurs territoires, les Français ont encouragé le français comme langue de travail. Même aujourd'hui, à l'école d'Auroville à Pondichéry, le français est la langue d'instruction. La propagation et l'enseignement du français en Inde sont la responsabilité de l'Alliance française et du Centre Culturel de l'Ambassade de France. Il y a aussi plusieurs instituts et universités, où le français est sujet principal. Ils offrent des cours à temps partiel et à plein temps.

L'Université de Delhi à Delhi, l'Université Jawarharlal Nehru, situé à Delhi, l'Université de Poona à Poona et Central Institute of English and Foreign Languages (CIEFL) à Hyderabad sont quelques instituts qui offrent des programmes de licence (BA) en français en plein temps. Pour obtenir une admission à ces instituts, il faut terminer les 12 ans d'études à l'école (10+2). Ces programmes donnent à un étudiant la possibilité de suivre une carrière de "professionnel de langue". Pour des étudiants moins sérieux, ils ont l'option d'un cours à l'Alliance française.

En Inde, il y a toutes sortes de personnes qui apprennent le français—les étudiants, les cadres, les officiers du gouvernement, les couturiers, etc. Enfin, le français, c'est « à la mode ! »

**Q.1 Répondez :****(1x2=2)**

- (i) Pourquoi le français, est-il très populaire ?
 (ii) Qui la responsabilité pour la propagation du français en Inde ?

Q.2 Cochez la bonne réponse :**(1x2=2)**

I. Ce texte :

- (i) raconte la vie des Français en Inde.
 (ii) parle d'une soirée à l'ambassade de France en Inde.
 (iii) donne des conseils aux étudiants qui veulent apprendre le français en Inde.

II. Un institut qui enseigne le français en Inde est :

- (i) Max Mueller Bhavan.
 (ii) Kamani Auditorium.
 (iii) Alliance Française.

Q.3 Complétez avec les phrases du texte:

(1X4 = 4)

(i) Le français est populaire parmi les langues comme la russe et l'Allemand. (officielles / étrangères / anciens)

(ii) Le français est une des de l'ONU. (francophones / langues officielles / territoires)

(iii) L'Alliance Française a la pour la propagation du français en Inde. (population / responsabilité / école)

(iv) Pour obtenir une admission à instituts..... terminer les 12 ans, d'études.
(il faut / ils offrent | apprendre)

Q.4 Dites vrai ou faux :

(1x2=2)

(i) L'Inde a une population non négligable de francophones.....

(ii) Pondichéry et Yanam n'ont pas le français comme langue.....

(2019 Batch onwards)

G 151.3

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 February - 2022

MALAYALAM

Time: 3 Hours

Max. Marks: 100 (3x5 = 15)

I. മുന്നെണ്ണം വ്യാഖ്യാനിക്കുക

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



II. മുന്നെണ്ണത്തിനു കുറിപ്പു തയ്യാറാക്കുക

- 5. ഫിൻലൻഡിന്റെ ഗ്രാമീണഭംഗി എസ്.കെ വർണ്ണിക്കുന്നതെങ്ങിനെ?
6. ഫിൻലൻഡിന്റെ പുതിയ ചരിത്രം വിവരിക്കുക
7. പുതിയ രൂപത്തിലും ഭാവത്തിലും ഹെൽസികി നഗരം രൂപംകൊണ്ടതെങ്ങിനെ?
8. ഹെൽസികിയിലെ സെനറ്റ്അങ്കണത്തെക്കുറിച്ച് വർണ്ണിക്കുക

III. ഒരേണ്ണത്തിന് രണ്ടു പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക

- 9. സൂര്യനെ കണ്ടപ്പോൾ സൂര്യകാന്തിപ്പൂവിന്റെ മനസ്സിലൂടെ കടന്നുപോയ ചിന്തകൾ എന്തൊക്കെ?
10. അപകടത്തിൽ പെട്ട പിടിയാനയെ വനപാലകൻ രക്ഷപ്പെടുത്തിയതെങ്ങിനെ?

IV. ഒരേണ്ണത്തിന് രണ്ടുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക

- 11. ഫിൻലൻഡിന്റെ പാർലുമെന്റ് മന്ദിരത്തെക്കുറിച്ച് വിവരിക്കുക
12. ഹെൽസികിയിലെ പ്രധാന തെരുവുകളെക്കുറിച്ച് വിവരിക്കുക

V. ഒരേണ്ണത്തിന് മൂന്നുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക

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

VI. ഒരേണ്ണത്തിന് മൂന്നുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക

- 15. ഫിൻലൻഡിലെ ജനങ്ങളെക്കുറിച്ചും അവരുടെ ഭാഷയെക്കുറിച്ചും ചുരുക്കി വിവരിക്കുക
16. ഫിൻലൻഡിന്റെ മുഖ്യ സബത്ത് വനങ്ങളാണെന്ന് പറയുന്നതെന്തുകൊണ്ട്?

VII. ഒരേണ്ണത്തിന് മൂന്നുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക

- 17. ഉത്തരം കിട്ടാത്ത ഒരു പ്രഹേളികയാണ് മനുഷ്യമനസ്സ്-വാമ്പ്രസ്ഥത്തിലെ മാസ്റ്റർ ,വിനോദിനി ഇവരുടെ മാനസികാവസ്ഥയെ വിലയിരുത്തിക്കൊണ്ട് സമർഥിക്കുക
18. വാമ്പ്രസ്ഥം -ഒരാസാദനം തയ്യാറാക്കുക

VIII. നിവേദനം തയ്യാറാക്കുക

- 19. നാട്ടിലെ ജനങ്ങളുടെ പ്രധാന കുടിവെള്ളസ്രോതസ്സായ കുളം സംരക്ഷിക്കണമെന്ന് ആവിശ്യപ്പെട്ടുകൊണ്ട് ബന്ധപ്പെട്ട അധികാരികൾക്ക് ഒരു നിവേദനം തയ്യാറാക്കുക

(2019 batch onwards)

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G 701.3

Reg. No:

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St Aloysius College (Autonomous)

Mangaluru

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

February - 2022

FOUNDATION COURSE IN HUMAN RIGHTS AND VALUE EDUCATION

Max. Marks: 50

Time: 2 Hours

PART – A

HUMAN RIGHTS

I. Answer the following in one sentence each.

(1x5=5)

1. Expand UDHR and Mention the date of its adoption.
2. What is meant by citizenship rights?
3. Who is the present chairman of National Human Rights Commission in India?
4. Who appoints the Chairman and members of the Minorities Commission?
5. Who founded PUCL?

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

(5x1=5)

6. Write a short note on the challenges faced by transgender.
7. In September 1999 a sex worker in Calcutta was murdered by a prospective client after she refused to have sex with him. When the case (Budhadhev Karmaskar Vs State of West Bengal) went to the Supreme Court, the Latter passed a landmark judgment, stressing prostitutes right to lead a life of dignity as well.
 - a. Is 'Right to life' a Fundamental or a Human Right? **(1 Mark)**
 - b. How do you justify the judgement of the Supreme Court? **(2 Marks)**
 - c. Suggest some effective measures for the rehabilitation of women sex workers in India. **(2 Marks)**

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

8. Explain the origin and development of Human Rights.
9. Explain the role of NGOs and IGOs in protecting human rights.

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

10. Explain the powers and functions of Amnesty International.
11. Discuss the rights enshrined in the UDHR.

Contd...2

G 701.3

PART - B
VALUE EDUCATION

- V. Answer any ONE of the following in not less than a page. (5x1=5)**
12. Define Marriage. Explain the significance of marriage.
 13. Define family. Explain the characteristics of dysfunctional families.
- VI. Answer any ONE of the following in not less than two pages. (10x1=10)**
14. Discuss the methods of family planning.
 15. What are the signs and symptoms of miscarriage Explain the risk factor that lead to miscarriage.
