

(2016 Batch Onwards)

G 135.3/535.3/335.3

Reg. No.:

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St Aloysius College (Autonomous)

Mangaluru

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

OCTOBER - 2018

ENGLISH

Time: 3 hrs.

Max Marks: 100

UNIT I - PROSE

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

1. What is the other social media that the author comments on besides the cell phone?
2. What, according to the author, is lost by the use of urgent and instantaneous technology?
3. Mention any two physical symptoms that the hurry sickness has caused among human beings.
4. Why does the narrator mention that the Car Nicobar Islands were low-lying islands?
5. How did the Director's son survive the tsunami?

I B Answer any FOUR of the following in about 150 words each. (5x4=20)

1. How did the IRS and the tall man cope with the negativity?
2. Write a note on the havoc caused by the tsunami.
3. What were the Director's ways of coping with his loss?
4. What glimpse does the lesson "A Town by the Sea" give of the Director's wife, son and daughter?
5. What kind of a man do you think was the Director? Explain with reference to the lesson.
6. What events led to the frantic efforts of the Director to contact his family?

UNIT II - POETRY

I A Annotate any TWO of the following in about 150 words each. (2x5=10)

1. "Teach him to have faith in his own ideas,
Even if everyone tells him they are wrong...
Teach him to be gentle with gentle
And tough with tough"
2. "For he suddenly smote the door, even
Louder, and lifted his head:-
Tell them I came, and no one answered,
That I kept my word, he said"
3. "These are the times of tall men, and short character;
Steep profits and shallow relationships,
These are the times of world peace, but domestic warfare,"

Contd...2

- I B Answer any TWO of the following in about 150 words each.** (2x5=10)
1. What is the connection between knowledge and judgment?
 2. What was the child doing alone near the hedge? What were her schoolmates doing? How did they react when the "blue frocked women" scolded the lonely child?
 3. The poet says that as she is an adult now, there is no need to remember the picnic, yet she remembers it. Why?

UNIT III - DRAMA

- I A Answer the following in a word, phrase, or a sentence each.** (5x1=5)
1. Peter advises Jerry to get married. True/False?
 2. Jerry's aunt was "neither given to sin nor the consolation of the bottle". Explain this quote.
 3. The dog and the are the gate keepers of Jerry's dwelling.
 4. The land lady always spies on Jerry to see that he doesn't bring in and
 5. Jerry plans to kill the dog by feeding it a stuffed with rat poison.

- I B Answer any TWO of the following in about 200 words each.** (2x10=20)
1. The conversation between Peter and Jerry at the beginning of the play dwells on marriage, wife, children, family and pets. Analyze this conversation and comment on the unusual situation.
 2. Jerry describes his "everyday" experience in terms of the people he sees at his "four-storey Brownstone rooming-house" and his measly possessions. What picture of life does he give? Explain.
 3. Jerry tells a long story that explains why the picture frames are empty? What is that story? Does it explain Jerry's personal tragedy?

UNIT IV GRAMMAR AND WRITING SKILLS

- I Choose the appropriate word/phrase for the underlined idiom given in the brackets below.** (5x1=5)

1. Some politicianswhen elections are nearing.
2. When we face problems we must remember that
3. is a common trait of people.
4. Of the three children Rahul got aof the property.
5. In hindi movies police arrive at the scene of action

(A cock and bull story, sit on the fence, every cloud has a silver lining, hit the nail on the head, to blow one's own trumpet, read between the lines, Lion's share, to kill time, at the eleventh hour)

- II Fill in the blanks with appropriate binomials.** (5x1=5)

1. Sometimes we get tired of the hustle and of city life.
2. There was only skin and left of the cancer patient during her last days.
3. More or, I am done with the packing work.
4. Frequent use of any electronic gadget results in its wear and
5. By and, our country has got rid of some major diseases.

Contd...3

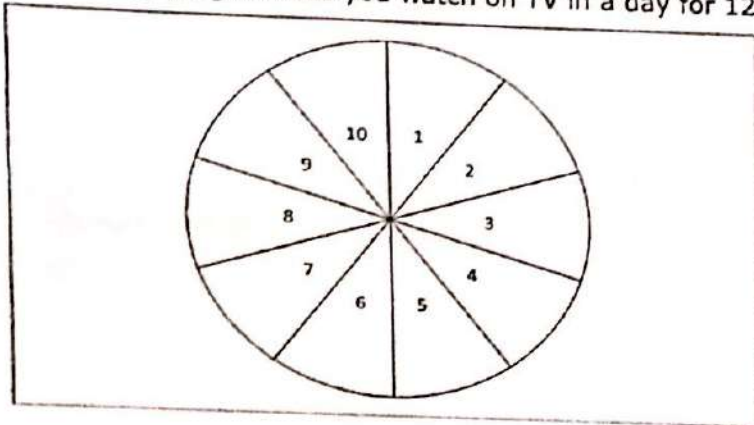
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III Write a letter of complaint to the commissioner of the city corporation about irregular water supply in your locality. (5 Marks)

IV Interpret the following diagram and write a report describing the information shown. (5 Marks)

The various programmes you watch on TV in a day for 12 hours.



1) News -	01 hr	2) music	01 hr
3) Drama -	02 hrs	4) Phone-in-programme	01 hr
5) Movie -	02 hrs	6) Dance	01 hr
7) Serial -	02 hrs	8) Sports	½ hr
9) Recipe -	½ hr	10) Reality show	01 hr

V Choose appropriate words from the list given below and fill in the blanks to complete the paragraph. (5×1=5)

The beast was preparing itself for a fierce battle with its male adversary. The forest was quiet except for the chirping of birds and cricket on this Afternoon. She knew her enemy was hiding himself in the undergrowth behind the trees. She noticed some movement and thought of launching the attack. However, she halted for a moment and decided to withdraw

(strong, ferocious, super, sultry, wet, faint, formal, dense, quietly, real, simple)

VI Reading comprehension:

Read the following passage and answer the questions given below in not more than a sentence each:

Once again we waited and waited, but heard nothing. Finally we came to the conclusion that the burglars had fled when they heard footsteps in an otherwise quiet building. The problem now was that the chairs in the private office were neatly grouped round the radio, which were turned to England. If the burglars had forced the door and the air raid wardens were to notice it and call the police, that would get the ball rolling and there could be very serious repercussions. So Mr. Van Daan got up, pulled up his coat and pants, put on his hat and cautiously followed father down the stairs, with Peter (armed with an heavy hammer, to be on the safe side) right behind him. The ladies (including Margot and me) waited in suspense, until the men returned five minutes later and told us that there were no signs of any activity in the building.

Contd...4

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Questions:

- 1) Why did the burglars flee according to the speaker?
- 2) What would get the ball rolling?
- 3) Why did Mr. Van Daan follow the father down the stairs?
- 4) What information did the men bring from downstairs?
- 5) Find expressions in the passage which mean!
 - a) Reaction or consequence
 - b) Act of coming to an end

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St Aloysius College (Autonomous)

Mangaluru

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

October - 2018

HINDI

Time: 3 hrs.

Max Marks: 100

I अ) नीचे लिखे अनुच्छेद का अनुवाद अंग्रेजी में कीजिए :

(1×6=06)

आज का युग विज्ञापन का युग कहलाता है। विज्ञापन के बल पर ही उत्पादक अपने उत्पादों की सूचना जन-मन तक पहुँचाता है। विज्ञापनों द्वारा ही अनेक प्रकार की सूचनाएँ दी जाती है। विज्ञापनों द्वारा ही आज के युग का अधिकांश व्यापार चलता है। सुबह से शाम तक रेडियो, दूरदर्शन, समाचार-पत्रों, पत्र-पत्रिकाओं आदि में अनेक प्रकार के विज्ञापन दिये जाते हैं।

आ) नीचे लिखे अनुच्छेद का अनुवाद हिंदी में कीजिए :

(1×6=06)

Family farming is farming in a farm owned and operated by a family. Like other family business and real estate, ownership often passes to the next generation by inheritance. It is the basic unit of the mostly agricultural economy of much of human history and continues to be so in developing nations.

इ) किन्हीं चार प्रश्नों के उत्तर लिखिए :

(4×2=08)

1. भावानुवाद और छाया अनुवाद का अंतर समझाइए।

2. अनुवाद प्रक्रिया के तीन चरण लिखिए।

3. अनुदित पाठ का पुनर्गठन और संप्रेषण की प्रक्रिया कैसे चलती है ?

4. अच्छे अनुवादक के किन्हीं दो गुणों को समझाइए।

5. न्यूमार्क के अनुवाद प्रक्रिया के समाहित सोपन लिखिए।

6. स्रोत भाषा और लक्ष्य भाषा में क्या अंतर है ?

7. अनुवादक में बहुजता तथा विवेकशीलता का क्या महत्व है ?

8. अनुवाद के मुख्य प्रकारों को लिखिए।

II अ) निम्नलिखित अवतरण को ध्यानपूर्वक पढ़िए और संबंधित प्रश्नों का उत्तर लिखिए : (5×2=10)

मानव और अन्य प्राणियों में सबसे बड़ा अंतर है। मानव की वह क्षमता, जिससे उसने भाषा का विकास किया है। भाषा की आवश्यकता इस बात से स्पष्ट होती है कि बिना भाषा के मानव का कोई भी काम आसानी से नहीं हो सकता। इस भाषा को वह अनेक तरह से आवश्यकतानुसार काम में लाता है, इसीलिए जब हम बातचीत के लिए भाषा का प्रयोग करते हैं, तो वह भाषा सामान्य भाषा कहलाती है। जब हम उसका प्रयोग कविता, नाटक उपन्यास या कहानी लिखने के लिए करते हैं तो उसे साहित्यिक भाषा कहते हैं। जब हम

Contd...2

वैज्ञानिक या तकनीकी विषयों के बारे में जानने के लिए भाषा को माध्यम बनाते हैं, तब उस भाषा को वैज्ञानिक या तकनीकी भाषा कहते हैं। इसलिए भाषा वह साधन है, जिससे हम अपने विचारों को आदान-प्रदान कर सकते हैं। भाषा के दो रूप हो जाते हैं। उच्चरित भाषा तथा लिखित भाषा।

1. मानव और अन्य प्राणियों में सबसे बड़ा अंतर क्या है ?
2. हमें भाषा की क्यों आवश्यकता है ?
3. सामान्य भाषा का प्रयोग मनुष्य कब करता है ?
4. साहित्यिक और तकनीकी भाषा सामान्य भाषा से किस प्रकार भिन्न है ?
5. भाषा के कितने भेद हैं ? लिखिए।

आ) निम्नलिखित अवतरण का संक्षिप्त रूप लिखकर शीर्षक दीजिए : (1×5=05)

लेखक का काम बहुत अंशों में मधुमक्खियों के काम से मिलता है। मधुमक्खियाँ मकरंद संग्रह के लिए कोसों के चक्कर लगाती हैं और अच्छे-अच्छे फूलों पर बैठकर उनका रस लेती हैं। तभी तो उसके मधु में संसार की श्रेष्ठ मधुरता रहती है। यदि आप अच्छा लेखक बनना चाहें तो आपको यही वृत्ति ग्रहण करनी चाहिए। अच्छे-अच्छे ग्रंथों का खूब अध्ययन कीजिए और उनकी बातों पर मनन कीजिए। फिर आपकी भी रचनाओं में मधु का-सा माधुर्य आने लगेगा। कोई अच्छी उक्ति कोई अच्छा विचार भले ही दूसरों से ग्रहण किया गया हो, पर यदि यथेष्ट मनन कर उसे अपनी रचना में स्थान देंगे तो वह आपका हो जायेगा।

इ) निम्नलिखित पारिभाषिक शब्दावली का रूपांतरण हिंदी में कीजिए : (5×1=05)

- | | | |
|----------------|--------------|-----------|
| 1. Sanction | 2. Transfer | 3. Manual |
| 4. Eligibility | 5. Immediate | |

III अ) एक वाक्य में उत्तर लिखिए : (6×1=06)

1. दीपदान एकांकी के रचयिता कौन हैं ?
2. उमा की पढ़ाई सच में कहाँ तक हुई थी ?
3. धाय माँ पन्ना के पुत्र का नाम क्या है ?
4. मझली भाभी के पति का नाम क्या है ?
5. दीपदान किस विधा की एकांकी है ?
6. सोना कौन थी ?

आ) किसी एक का संदर्भ सहित स्पष्टीकरण दीजिए : (1×6=06)

1. तुम नहीं समझोगे कुंवर। जाओ, सो जाओ। थक गये होंगे भोजन के लिए मैं जगा लूँगी।
2. बताया तो था तुम्हें। बाप सेर है तो लड़का सवा सेर।

इ) किसी एक पात्र का चरित्र-चित्रण 150 शब्दों में लिखिए : (1×6=06)

1. दीपदान एकांकी का चंदन।
2. मैं भी मानव हूँ का- राधागुप्त।

Contd...3

ई) किसी एक प्रश्न का उत्तर 300 शब्दों में लिखिए: (1×12=12)

1. समाज के दोहरे मानदंडों पर "रीढ़ की हड्डी एकांकी" एक तीखा व्यंग्य है – समर्थन कीजिए।
2. सूखी डाली एकांकी का सार अपने शब्दों में लिखिए।

IV अ) एक वाक्य में उत्तर लिखिए: (6×1=06)

1. रमेश की पत्नी की आयु कितनी थी ?
2. 'अंडे के छिलके' एकांकी के रचयिता कौन हैं ?
3. आत्म रक्षा के लिए सुयोधन कहाँ छिपकर बैठा था ?
4. बरसात में श्याम क्या लाने के लिए बाहर गया था ?
5. जीवन लाल कौन था ?
6. बड़ी बहू राधा रामायण के बहाने छुपाकर क्या पढ़ती थी ?

आ) किसी एक का संदर्भ सहित स्पष्टीकरण दीजिए: (1×6=06)

1. एक निहत्थे थके हुए व्यक्ति को घेरकर वीरता का उपदेश देना सहज है युधिष्ठिर। मुझे खेद है मैं इसके लिए तुम्हारी प्रशंसा नहीं कर सकता।
2. ठीक है। जब आप अपनी जिद पर ही अड़े हैं तो और अधिक अनुनय – विनय करना व्यर्थ है।

इ) किसी एक पात्र का चरित्र-चित्रण 150 शब्दों में लिखिए: (1×6=06)

1. अंडे के छिलके की बीना।
2. महाभारत की एक साँझ का भीम।

ई) किसी एक प्रश्न का उत्तर 300 शब्दों में लिखिए: (1×12=12)

1. 'अंडे के छिलके' एकांकी का सार लिखिए।
2. 'महाभारत की एक साँझ' एकांकी में व्यक्त दुर्योधन और युधिष्ठिर के संवादों को लिखिए।

G 337.3

(2015 onwards)

Reg. No:

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ಸಂತ ಅಲೋಶಿಯಸ್ ಕಾಲೇಜು (ಸ್ವಾಯತ್ತ)

ಮಂಗಳೂರು

ಬಿ.ಕಾಂ - ಮೂರನೆಯ ಚತುರ್ಮಾಸ ಅಂತಿಮ ಪರೀಕ್ಷೆ

ಅಕ್ಟೋಬರ್ - 2018

ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ - 3

ಸಮಯ: 3.00 ಘಂಟೆ

ಗರಿಷ್ಠ ಅಂಕಗಳು: 100

I ಕಾವ್ಯ ಭಾಗ

ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಎರಡನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(10×2=20)

1. ಅಲ್ಲಮನ ಹುಟ್ಟಿನ ಹಿನ್ನೆಲೆ ಮತ್ತು ಬಾಲಲೀಲೆಯ ಕುರಿತು ಬರೆಯಿರಿ
2. ಕಣಿವೆಯ ಮುದುಕನ ಮನ ಕರಗಿದ ಸನ್ನಿವೇಶವನ್ನು ನಿರೂಪಿಸಿ
3. 'ವಿಶ್ವಾಸ' ಕವಿತೆಯ ಆಶಯ ಬರೆಯಿರಿ.

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಟಿಪ್ಪಣಿ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(3×1=3)

1. ಭೀಮನು ದುರ್ಯೋಧನನನ್ನು ಮೂದಲಿಸಿದ ಬಗೆ ಹೇಗೆ ವಿವರಿಸಿ
2. ಶರಣರ ವ್ಯಕ್ತಿತ್ವ ಎಂತಹದು? ವಿವರಿಸಿ

ಇ) ಕೆಳಗಿನ ಪದ್ಯಗಳಲ್ಲಿ ಒಂದರ ಭಾವಾನುವಾದ ಸಂದರ್ಭ - ಸ್ವಾರಸ್ಯಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿ

(6×1=6)

1. ಆ ರವಮಂ ನಿರ್ಜಿತಕಂ
ಶೀರವರವಮಂ ನಿರಸ್ತಘನರವಮಂ ಕೋ
ಪಾರುಣನೇತ್ರಂ ಕೇಳ್ಯಾ
ನೀರೊಳಗಿದುರ್ಗಂ ಬೆಮರ್ತನುರಗ ಪತಾಕಂ

2. ಮಾತೃವನು ಗೆಲಿದು ಮತ್ಸಮತೆಯಂ ಸಾಧಿಸಿದ
ಸತ್ಯವಂತನು ನೀನು ತಿರ್ಮಗ್ ಬೇವನವ
ಉತ್ತರಿಸಲಾರದಿಹ ಶುನಕ ಸಮವೇನೈಮ
ಹತ್ತ ಪೂರ್ಣರ ಸ್ವರ್ಗ ನಾಯಿ ಹೊಗಳಲಿದು

ಈ) ಕೆಳಗಿನ ಸಾಲುಗಳಲ್ಲಿ ಎರಡರ ಸಂದರ್ಭ - ಸೂಚಿಸಿ ಸ್ವಾರಸ್ಯವನ್ನು ಬರೆಯಿರಿ

(3×2=6)

1. ಅಮರ್ದು ನಂಜುಮೊಡನೆ ಪುಟ್ಟುವವೋಲ್
2. ಬುದ್ಧಿವಂತಗೆ ತಕ್ಕ ತಂಬೂರಿ
3. ಮನದ ಮುಂದಣ ಆಸೆಗಂಜಿದರು

ಉ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ವಸ್ತುನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(1×5=5)

1. 'ಅಜಿತ ಪುರಾಣ' ಯಾರ ಕೃತಿ?
2. ಅಲ್ಲಮನ ತಂದೆ-ತಾಯಿಯ ಹೆಸರೇನು?
3. 'ಬಸವಾದಿ ಶರಣರು' ಎಂಬ ಕವಿತೆಯನ್ನು ಬರೆದವರು ಯಾರು?
4. ಪಾಂಡವರಿಗೆ ಸ್ವರ್ಗಾರೋಹಣಕ್ಕೆ ಮಾರ್ಗದರ್ಶನ ಮಾಡಿದವರು ಯಾರು?
5. 'ವಿಶ್ವಾಸ' ಕವಿತೆಯನ್ನು ಬರೆದವರು ಯಾರು?

Contd..2

G 337.3

II ಗದ್ಯ ಪ್ರಬಂಧಗಳು

ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಎರಡನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(10×2=20)

1. ಕುಂದ ಕನ್ನಡದ ಜನಪದ ಹಾಡಿನ ಸ್ವಾರಸ್ಯ ಮತ್ತು ಮಹತ್ವ ಬರೆಯಿರಿ.
2. ಮಗನನ್ನು ಉಳಿಸುವುದಕ್ಕಾಗಿ ಮುನಿಯಪ್ಪ ಪಟ್ಟಿ ಪಾಡನ್ನು ವಿವರಿಸಿ
3. ಲೇಖಕರಿಗೆ ಸೊಳ್ಳೆಯ ಬಗ್ಗೆ ಅಸಹನೆ ಯಾಕೆ? ವಿವರಿಸಿ

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಟಿಪ್ಪಣಿ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(6×1=6)

1. ಯಶಸ್ಸು ಮತ್ತು ಶ್ರೀಮಂತಿಕೆಯ ಸರಳ ಸೂತ್ರ ಯಾವುದು? ವಿವರಿಸಿ
2. ಲೇಖಕಿಗೆ ಸ್ವಲ್ಪ ಮುಖ್ಯವಾಗುವುದು ಯಾವ ಕಾರಣಕ್ಕಾಗಿ? ವಿವರಿಸಿ

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ವಸ್ತುನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(1×4=4)

1. ಹಾಡೆಂಬ ಒಡಲುರಿ ಲೇಖನವನ್ನು ಬರೆದವರು ಯಾರು?
2. ನಾಗಸೇನ ಯಾರು?
3. ಲೀನಿಯರ್ ಗಣಿತ ಶಾಸ್ತ್ರದ ಜನಕ ಯಾರು?
4. ಮುನಿಯಪ್ಪನ ಮಗನ ಹೆಸರೇನು?

III ಕಾದಂಬರಿ

ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(10×1=10)

1. ಕೃಷ್ಣೇಗೌಡರ ಆನೆ ಉಂಟು ಮಾಡಿದ ಅವಾಂತರಗಳೇನು?
2. ಕೃಷ್ಣೇಗೌಡರ ಆನೆ ಅಪರಾಧಿಯೇ? ಚರ್ಚಿಸಿ

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಎರಡನ್ನು ಟಿಪ್ಪಣಿ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(3×2=6)

1. ಆನೆಯು ಕಾಡಿಗೆ ಓಡಿ ಹೋಗಲು ಕಾರಣವೇನು?
2. ಪೋಸ್ಟಮನ್ ಜಬ್ಬಾರನ ಪಾತ್ರವನ್ನು ಚಿತ್ರಿಸಿರಿ.
3. ಅರಣ್ಯ ಇಲಾಖೆಗೂ ವಿದ್ಯುತ್ ಇಲಾಖೆಗೂ ನಡೆದ ಜಗಳ ಯಾವುದು?

ಇ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ವಸ್ತು ನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(1×4=4)

1. 'ಕೃಷ್ಣೇಗೌಡರ ಆನೆ' ಕಾದಂಬರಿಯನ್ನು ಬರೆದವರು ಯಾರು?
2. ಕಾದಂಬರಿಯಲ್ಲಿ ಬರುವ ನಾಗರಾಜನ ವೃತ್ತಿ ಯಾವುದು?
3. ಆನೆಯ ಮೇಲೆ ಅಪಾದನೆ ಮಾಡಿದ ಹಳೆಕೊಪ್ಪದ ವ್ಯಕ್ತಿ ಯಾರು?
4. ವೇಲಾಯುಧ ಯಾರು?

IV ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ

ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(7×1=7)

1. ಯಾವುದಾದರೂ ಆರ್ಥಿಕ ಘಟನೆಯನ್ನು ಬಿಂಬಿಸುವ ವ್ಯಂಗ್ಯ ಚಿತ್ರ ರಚಿಸಿ, ಅದರ ಲಕ್ಷಣ ಹಾಗೂ ಪ್ರಮುಖ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.
2. ವ್ಯಂಗಚಿತ್ರ ಬೆಳೆದು ಬಂದ ಬಗೆಯನ್ನು ವಿವರಿಸಿ

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ವಸ್ತುನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(1×3=3)

1. ಭಾರತದ ವ್ಯಂಗಚಿತ್ರದ ಪಿತಾಮಹ ಯಾರು?
2. 'ಮುಂಗಾಸ್' ಎಂದರೇನು?
3. ವಿಶ್ವದ ಮೊದಲ ವ್ಯಂಗ್ಯ ಚಿತ್ರಕಾರ ಯಾರು?

G 338.3

Reg. No:

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St Aloysius College (Autonomous)
Mangaluru
B.Com. Semester III – Degree Examination
October - 2018
SANSKRIT

Time: 3 Hours

Max. Marks: 100

- 1 **इलोकत्रयं कर्णाटकभाषया आङ्ग्लभाषया वा टिप्पणीं लिखत ।** **3 X 8 = 24**
- 1.1 पुराणमित्येव न साधु सर्वं न चापि काव्यं नवमित्यवद्यम् ।
सन्तः परीक्ष्यान्यतरभदजन्ते मूढः परप्रत्ययनेबुद्धिः ॥
- 1.2 झिलष्ट क्रिया कस्यचिदात्मसंस्था सङ्क्रातिरन्यस्य विशेषयुक्ता ।
यस्योभयं साधु स शिक्षकाणां धुरि प्रतिष्ठापयितव्य एव ॥
- 1.3 लब्धास्पदोऽस्मीति विचादभीरोः तितिक्षमाणस्य परेण निन्दाम् ।
यस्यागमः केवलजीविकायै तं ज्ञानपण्यं वणिजं वदन्ति ॥
- 1.4 त्यजत्यप्रियवत् प्राणान् यथा तस्यायमापदि ।
तथैवास्यापदि प्राणा ध्रुवं तस्यापि न प्रियाः ॥
- 1.5 विक्रान्तैर्नयशालिभिः सुसचिवैः श्रीर्वक्रनासादिभि-
र्नन्दे जीवति सान्वये न गमिता स्थैर्यं चलन्ती मुहुः ।
तामेकत्वमुपागतां द्युतिमिव प्रहादयन्ती जगत्
कश्चन्द्रादिव चन्द्रगुप्तनृपतेः कर्तुं व्यवस्येत् पृथक् ॥
- 2 **द्वयोः संस्कृतभाषया टिप्पणीं लिखत ।** **2 X 6 = 12**
- 2.1 मालविकाग्निमित्रम् ।
- 2.2 विदूषकः ।
- 2.3 विशाखदत्तः ।
- 3 **द्वयोः कर्णाटकभाषया आङ्ग्लभाषया वा टिप्पणीं लिखत ।** **2 X 6 = 12**
- 3.1 नान्दी ।
- 3.2 प्रस्तावना ।
- 3.3 धारिणी ।
- 4 **पञ्चानां वाक्यानां सन्दर्भसहितं विवरणं कर्णाटकभाषया आङ्ग्लभाषया वा लिखत ।** **5 X 4 = 20**
- 4.1 नन्दाकृतिविशेषध्वारः पदं करोति ।
- 4.2 कामं खलु सर्वस्यापि कुलविद्या बहुमता ।
- 4.3 सुशिक्षितोऽपि सर्वं उपदेशदर्शने न निपुणा भवति ।
- 4.4 प्रायः समानविद्यः परस्परयशःपुरोभागः ।
- 4.5 ते भृत्या नृपतेः कलत्रमितरे संपत्सु चापत्सु च ।
- 4.6 न हि सर्वः सर्वं जानाति ।
- 4.7 अहो दुःखसदो राजमहिमा ।

Contd...2

5 द्वयोः कर्णाटकभाषया आङ्ग्लभाषया वा प्रबन्धात्मकं उत्तरं लिखत ।

- 5.1 नाटकानां उगमविचारं अधिकृत्य प्रबन्धं लिखत ।
5.2 नाट्यविवादः पाश्चात्त्येण अस्य वैशिष्ट्यं निरूपयत ।
5.3 चन्दनदास - चाणक्ययोः सम्भाषणं विशदयत ।
5.4 मुद्राराक्षसनाटकस्य प्रथमाङ्कस्य वैशिष्ट्यं निरूपयत ।

6 एकम् अलङ्कारं सलक्षणं सोदाहरणं संस्कृतभाषया विवृणुत ।

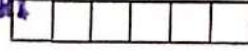
- 6.1 उपमा ।
6.2 उत्प्रेक्षा ।
7 अर्थान्तरन्यासः ।

7.1 एकम् छन्दः सलक्षणं सोदाहरणं संस्कृतभाषया विवृणुत ।

- 7.2 इन्द्रवज्रा ।
7.3 अनुष्टुप् ।
7.3 वसन्ततिलका ।

1 X 6 = 6

1 X 6 = 6

**St Aloysius College (Autonomous)**

Mangaluru

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

October - 2018

KONKANI

Time: 3 Hours

Max. Marks: 100

I ಅ) ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ

(1×5=5)

1. ಝಜ್ ಕೋಣಾ ಮಧೆಂ ಚಲ್ತಾಲೆಂ?
2. ಬಾಂಯ್ ಕಿತ್ಯಾಕ್ ಪುರ್ಲ್ಯಾಂ?
3. ಕಾಳ್ಯಾ ಮೊಡಾಂಕ್ ಕವಿ ಕಿತ್ಯಾಕ್ ಸರಿ ಕರ್ತಾ?
4. ರೇಂವ್ ಖಂಯ್ಚ್ಯಾ ಗಾಂವಾಕ್ ಸರಿ ಕೆಲ್ಯಾ?
5. ಕವಿಕ್ ಖಂಯ್ ಪುರ್ಲ್ಯಾ?

ಆ) ಖಿಂಚಾಯ್ ದೋನ್ ಸವಲಾಂಕ್ ಜಾಪಿಂ ಬರಯಾ

(5×2=10)

6. ಜಿಣೆಂ ಜಿಕ್ವೆಲೆಂ
ಸತ್ ಫುಲ್ತಲೆಂ
7. ಉದ್ಭಾಚ್ಯಾ ಭಾಣಾ ಆನಿಂ ಪೆಜೆಚೆ ಮೊಡ್ಡೆ ಸವೆಂ
ಜಿವಿತ್ ಸಾರುಂಕ್ ಆಯಿಲ್ಲಿ
8. ಗಾಂವ್‌ರೆ ಸೊಡ್ತಾ, ಚಿಂತಾಪ್ ಮ್ಹಜೆಂ
ರೆಂವೆರ್ ಫುಲ್ತಿತ್ ಸಾಳ್ಯಾಂ

ಇ) ಖಿಂಚಾಯ್ ದೋನ್ ಕವನಾಂಚೆ ಸ್ವಾರಸ್ಯ ಬರವ್ನ್ ವಿವರಿಯಾ

(5×2=10)

9. ಕವಿಕ್ ಖಂಯ್ ಪುರ್ಲ್ಯಾ ಮ್ಹಣೊನ್ ಕವಿ ಬಾ.ಫ್ರಾ. ದೆ ಕೋಸ್ತ ಮ್ಹಣ್ತಾ? ವಿವರಿಯಾ.
10. 'ಕೋಣಾಕ್ ಕಾಂಯ್ ನಾಕಾ' ಕವನಾಚೊ ಆಶಯ್ ಬರಯಾ.
11. ಜಿಣ್ಯೆ ಆನಿಂ ಮರ್ಣಾಂ ಮಧೆಂ ಚಲ್ತೆಂ ಝಜ್ ವಿವರಿಯಾ.

ಈ) ಖಿಂಚಾಯ್ ಎಕಾ ಕವನಾಂಚೆ ಸ್ವಾರಸ್ಯ ಬರವ್ನ್ ವಿವರಿಯಾ

(5×1=5)

12. ಜೊಗಾಸಾಣೆನ್ ಧಾಡ್ಲಿ ಫರಾ
ಉರವ್ನ್ ರುವೆನ್ ರುವಿ
ನಿವೃತ್ ಜಾವುನ್ ಗೆಲ್ಲಾ ಫರಾ
ಕಾಳ್ಯಾಕ್ ತೊಪ್ಪಿ ಸುವಿ
13. ಆತಾಂ ತಾರಿಕೆಚೊ ಫುಸ್ಪಡ್ ನಾ
ನಾ ಲೆಕಾಚೊ ಗೊಂದೊಳ್
ಮೆಶಿನಾಚ್ಯೊ ಧೊಶಿ ನಾಂತ್
ಉರ್ಲಾ ನಶಿಬಾಚೊ ಬೆಳ್

II ಅ) ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ

(1×6=6)

14. ಲೊಲಿತಾ ಮಾರ್ಕಾಕ್ ಕಿತೆಂ ಉಚಾರ್ನ್ ಸಾಂಗ್ತಾ?
15. ಕುರಿಯಯ್ಯಾ ಕೋಣ್?
16. ರೊನಿ ಕಸಲ್ಯಾ ವ್ಯಕ್ತಿತ್ವಾಚೊ?
17. ಕೋಣಾಕ್ ಕೋಣ್ ಫರಾ ಪಾಯ್ತಾ?
18. ಲೇಖಿಕ್ ಎಡ್ವಿನ್ ಜೆ. ಎಫ್. ಡಿ ಸೋಜಾಚಿ ವೊಳೊಕ್ ದಿಯಾ.
19. ಪೆಟ್ರೀಷಿಯ ಕೋಣ್?

Contd...2

G 139.3/339.3/539.3

ಆ) ಖಿಂಚಾಯ್ ದೋನ್ ವಾಕ್ಯಾಂಚಿ ಸಂದರ್ಭ್ ಕಳವ್ನ್ ಸ್ವಾರಸ್ಯ ಬರಯಾ

(5x2=10)

20. "ವ್ಹಜಿ ವಯ್ಲಿ ಕಾಲ್ಸ್ ನಿಗಿರಿ, ದೆವಾ"

21. "ಆಮ್ಗ್ ಆಜ್ ವ್ಹಜಿ ಗ್ರಾನ್ಯಿ ಆಯ್ಲಾ"

22. "ಮಾಮಾ ಪಳೆಪಳೆ ತುಜ್ಯಾ ನಾರ್ಲಾಂಚ್ಯಾ ಮಾಡಾಕ್ ಕೊಣೆಗೀ ರಂಗ್ ಪುಸ್ತಾ"

ಇ) ಖಿಂಚಾಯ್ ಎಕಾ ಸವಾಲಾಕ್ ಜಾಪ್ ಬರಯಾ

(5x1=5)

23. ವಿನಯ್ಚ್ಯಾ ಗ್ರಾನ್ಯಿ ಥಂಯ್ ಆಯಿಲ್ಲಿ ಬದ್ಲಾವಣ್ ಆನಿ ಹಾಕಾ ಕಾರಣ್ ಕಿತೆಂ? ವಿವರಿಯಾ.

24. ಆಮಾಸ್ ಕೋಣ್? ಆನಿ ಮಾರಿಗುಡಿ ಸಂಗಿ ಆಸ್ಚೊ ಸಂಬಂಧ್ ಕಳಯಾ.

ಈ) ಖಿಂಚಾಯ್ ಎಕಾಚಿ ಪಾತ್ ಚಿತ್ರಣ್ ಕರಾ

(4x1=4)

25. ದೇವನೂರ ಮಹಾದೇವ

26. ಮಾರ್ಕಾಚಿ ವ್ಯಕ್ತಿತ್ವ್

(1x5=5)

III ಅ) ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ:

27. ಪೋಸ್ಟ್‌ಮ್ಯಾನ್ ಕಿತೆಂ ಹಾಡ್ನ್ ಆಯಿಲ್ಲೊ?

28. ಟೆಲಿಗ್ರಾಂಚಿ ಸಾರಾಂಶ್ ಕಿತೆಂ?

29. ದುಜೆ ಕೋಣ್?

30. ಕಾರ್ಮಿಣ್ ಬಾಯೆಚೆಂ ವ್ಯಕ್ತಿತ್ವ್ ಬರಯಾ.

31. ಭೋಪಾಲಂತ್ ಜಾಲ್ಲೆಂ ದುರಂತ್ ಕಿತೆಂ?

ಆ) ಖಿಂಚಾಯ್ ದೋನ್ ವಾಕ್ಯಾಂಚಿ ಸಂದರ್ಭ್ ಕಳವ್ನ್ ಸ್ವಾರಸ್ಯ ಬರಯಾ

(5x2=10)

32. "ಹಾಂವ್ ಸಾಂಗ್ರಾಂ ಸತ್ ಖರೆಂಚ್"

33. "ಟೆಲಿಗ್ರಾಮಾಚಾ ನಾತ್ಯಾನ್ ಸಗ್ಳ್ಯಾಂಕ್ ಏಕ್ ನವಾಲ್ ಕರ್ನ್ ಸೊಡ್ಲೆಂ"

34. "ತುಜ್ಯೊ ಆಲೋಚನೊ ಹಸ್ತಿಚ್ಯೊ ಆನಿ ಉಗ್ಮಾಸ್ ಗಿರುಜೆಚೊ"

ಇ) ಖಿಂಚಾಯ್ ಎಕಾ ಸವಾಲಾಕ್ ಜಾಪ್ ಬರಯಾ

(10x1=10)

35. ದುಜೆ ಥಾವ್ನ್ ಆಯಿಲ್ಲಾ ಟೆಲಿಗ್ರಾಂಚೊ ಸಾರಂಶ್ ಕಿತೆಂ?

36. ದುಜೆ ಕಲಾಸ್ ನಾಟಕಾಚೊ ಸಂದೇಶ್ ಕಿತೆಂ?

IV ಅ) ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ:

(1x5=5)

37. ಹುಮಿಣ್ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?

38. ಹುಮಿಣೆಚೊ ಮಹತ್ವ್ ಕಿತೆಂ?

39. ಖಾಸ್ಗಿ ಪಶ್ರಾಂ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?

40. ವೈವಾಟಿಚಿ ಪಶ್ರ್ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?

41. ಹುಮಿಣ್ ಜಾನಪದ್ ಪ್ರಕಾರ್ ಗೀ?

ಆ) ತಿನೀ ಸವಾಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ

(5x3=15)

42. 'ವೀಜ್ ಸಕತ್ ಪಾವನಾ' ಮ್ಹಳ್ಯಾ ಶೀರ್ಷಿಕಾ ಖಾಲ್ ಸಂಪದಾಕಾಕ್ ಪಶ್ರ್ ಬರಯಾ.

43. 'ಕೊಂಕಣ್ ಸಿರಿ' ಪುಸ್ತಕಾಚ್ಯೊ 10 ಪ್ರತಿಯೊ ಜಾಯ್ ಮ್ಹಣ್ ವಿಚಾರ್ನ್ ಕೊಂಕಣಿ ಆಧ್ಯಯನ್ ಕೇಂದ್ರ್ ಸಾಂ ಲುವಿಸ್ ಮಹಾವಿದ್ಯಾಲಯಕ್ ಪಶ್ರ್ ಬರಯಾ.

44. ಖಿಂಚೊಯ್ ಪಾಂಚ್ ಹುಮಿಣೆಚೊ ಸೊಡಯಾ.

(2016 Batch onwards)

G 140.3

Reg. No.

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**St Aloysius College (Autonomous)
Mangaluru**

**B.A. /B.Sc./B.Com. - Semester III -Degree Examination
October - 2018**

ADDITIONAL ENGLISH

Time: 3 hrs.

Max Marks: 100

UNIT - I

(Short Story and Prose)

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

1. What are A.G. Gardiner's views on the custom of shaking hands?
2. How would you describe Okeke's character? Use details from the story to support your answer.

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

(2x10=20)

1. Explain the ways that the Indians, Chinese and Japanese people greet.
2. Explain the conflicts presented in 'Marriage is a Private Affair'.
3. Explain the theme of 'Marriage is a Private Affair'.

UNIT - II

(Poetry)

I Answer the following in about 150 words each:

(4x5=20)

1. How does the poet depict the struggles of the scholar in 'The Scholar in the Narrow Street'?
2. Explain the waiting and anxiousness of the poet to see God in 'The River of Heaven'.
3. How is the woman depicted in the poem 'Pour us Wine'?
4. Who is Osiris? How do the Egyptians worship Osiris?

UNIT - III

(Novel)

I Answer the following in about 150 words each:

(1x5=5)

1. What is the nature of Clara and Alice's relationship?

II Answer any TWO of the following in about 300 words each:

(2x10=20)

1. Why does Patrick's father become a dynamiter? How does this influence Patrick's life?
2. What political or social commentary does the novel, *In the Skin of a Lion* make?
3. Describe how the novel *In the Skin of a Lion* illustrate the nature of community and belonging for Patrick and the new immigrants.

Contd...2

UNIT - IV

(Grammar and Vocabulary)

I Write a dialogue of 15 turns on the following:

Two citizens discussing the Swach Bharath Abhiyaan.

(10)

II Make sentences on the following:

1. bear (animal)
2. bear (to withstand)
3. address (to speak)
4. address (location)
5. fair (equitable) or fair (beautiful)

(5x1=5)

III Do as directed:

1. All are present. (convert into a negative sentence without changing the meaning of the sentence).
2. Ahmed is taller than Anand. (convert into a negative sentence without changing the meaning of the sentence).
3. St Aloysius College is the best college in Mangaluru. (Change into negative sentence without changing the meaning of the sentence).
4. Twenty five people visited the museum. (Change into interrogative sentence so as to get the underlined words as answers).
5. This question paper is easy to answer. (Change into interrogative sentence so as to get the underlined words as answers).

(5x1=5)

IV Write a speech of about 100 words on the following:

You are the chief guest at the Talents Fay celebration in your college.

(5)

V Fill in the blanks with the correct clichés:

1. Better late than -----
2. Every cloud has a -----
3. All is fair in love and -----
4. Opposites -----
5. All's well that ends -----

(5x1=5)

G 150.3

(2017 Batch Onwards)

Reg. No. :

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

**B.A./B.Sc. /B.Com. - Semester III – Degree Examination
October - 2018**

FRENCH

Time: 3 hrs.

Max Marks: 100

I Mettez les verbes entre parenthèse au conditionnel présent.

1x10=10

- a). Si j'habitais en ville, je (vendre) ma voiture
b). je (prendre) les transports en commun.
c). Nous (vouloir) savoir quand part notre train.
d). S'ils avaient un garçon, ils l'(appeler) Arnaud.
e). Si j'étais riche, je (faire) le tour du monde.
f). Tu as pris du poids. Tu (devoir) faire du sport.
g). S'il avait le choix, il (préférer) partir en vacances.
h). Si j'invitais vos parents, vous (venir) aussi?
i). Si j'étais toi, j'(aller) plus souvent à la mer.
j). (pouvoir) vous me prêter votre stylo?

II Lisez le texte et répondez aux questions.

1x10=10

Les vacances de Léa

Léa passe ses vacances à la mer. Bien sûr, elle n'est pas toute seule, il y a aussi ses parents et Félix, son tigre en peluche. Léa ne peut pas tellement jouer avec Félix, au bord de la mer. Il est tout le temps couvert de sable! Elle ne peut pas non plus l'emmener dans l'eau avec elle. Ça l'abîmerait, et il serait plein de bosses. Léa ne peut pas non plus compter sur ses parents pour jouer avec elle. La maman de Léa passe ses journées étendue sur une chaise longue et son papa aussi. Ils ouvrent les yeux seulement quand ils ont besoin du flacon de crème à bronzer. Les parents de Léa ne veulent pas non plus se baigner. Maman a dit que les vagues étaient BEAUCOUP trop hautes. Papa a ajouté que l'eau était BEAUCOUP trop froide. Ensuite il a remis son chapeau sur sa figure, et il s'est endormi. Au début, Léa s'est ennuyée. Le premier jour, elle s'est construit un château de sable. Et puis encore un autre. Et autour des châteaux, elle a creusé des douves qu'elle a reliées entre elles. C'était un gros travail !

- a). Qui est Félix ?
b). Pourquoi Léa ne peut-elle pas se baigner avec Félix ?
c). Que font les parents de Léa ?
d). Pourquoi la maman de Léa ne veut-elle pas se baigner ?
e). Qu'a fait Léa pour s'occuper ?
f). Où passé léa ses vacances?
g). Est-ce que Léa passé toute seule les vacances?
h). avec qui passe-t-elle les vacances?
i). Est-ce que les parents de Léa jouent avec elle?
j). Est-ce que vous aimez la mer?

III Répondez six questions aux choix.

6x10=60

- a). Décrivez la grotte de Lascaux et ses spécialités!
b). Présentez un(e) écrivain français(e) !
c). Que signifie l'école pour vous?
d). Pourquoi faut-il apprendre une langue?

Contd....2

G 150.3

Page No. 2

- e). A quoi sert les études universitaires?
- f). Est-ce que vous êtes une personne aventurière? Aimez –vous prendre les risques?
- g) A qui attribue-t-on la cérémonie de Césars?

IV Ecrivez un dialogue aux choix.

1x10=10

a). Vous partagez le même appartement avec un(e) ami(e). Vous êtes fâché(e) parce que vous n'avez pas la même façon de vivre. Il (elle) est parti(e).

Ou

b). En vacances vous vous voulez partir à Delhi. Vous proposez à un(e) ami(e) de vous accompagner. Mais il (elle) refuse de venir. (proposer, refuser, convaincre).

V Ecrivez une lettre.

1x10=10

a). Parlez de votre vie à l'école St Louis avec un(e) ami(e) qui habite à Bangalore.

(2014 Batch onwards)

G 151.3

Reg. No:

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St Aloysius College (Autonomous)
Mangaluru
B.A./B.Sc./B.Com. Semester III – Degree Examination
October - 2018

MALAYALAM

Time: 3 Hours

Max. Marks: 100

- I രണ്ടെണ്ണം വ്യാഖ്യാനിക്കുക (2x5 = 10)**
1. ആർത്തിരബിടും മഹാസാഹരമദ്ധ്യത്തിങ്കൽ-
പേർത്തുമിങ്ങചഞ്ചല ശാന്തമാം സമുദ്രമോ..
 2. ചെറുകുഞ്ഞൻ ഗതിയാലെ ചിലർ
മറുത്തുപോകുവാൻ അശക്തയാണു ഞാൻ ...
 3. ഞങ്ങളെപ്പൊട്ടിനു കൂട്ടു കൂടം തുടി
കിണ്ണം തബുരുവോടകുഴലും
ഞങ്ങളെപ്പൊട്ടിൽത്തേനും പാലും
തെങ്ങിളനീരും നറുമുന്തിരിയും
- II രണ്ടെണ്ണത്തിനു കുറിപ്പു തയ്യാറാക്കുക (2x5=10)**
4. ബൈയുടെ സവിശേഷത
 5. ന്യാസാലാൻറിലെ കാപ്പിരി വിഭാഗം -ഒരു വിവരണം
 6. സ്വഹിലിഭാഷയുടെ സവിശേഷത വിലയിരുത്തുക
- III രണ്ടെണ്ണത്തിന് മൂന്നു പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (2x15= 30)**
7. 'എന്റെ വേളി' എന്ന കവിതയുടെ വിഭിന്നാർത്ഥ തലങ്ങൾ ചൂണ്ടിക്കാട്ടി
അതിനൊരാസാദനം തയ്യാറാക്കുക.
 8. വർത്തമാനകാലസമസ്യകളുമായി കലഹിക്കുന്ന വ്യക്തിത്വമാണ് കാട്ടാനിലുടെ
കവി അവതരിപ്പിക്കുന്നത്- സമർത്ഥിക്കുക
 9. ഓണപ്പാട്ടുകാർ -ഒരാസാദനം ?
- IV രണ്ടെണ്ണത്തിന് മൂന്നുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക (2x15=30)**
10. നോയൽ മക് എന്ന ഇംഗ്ലീഷ് പത്രപ്രവർത്തകൻ ആഫ്രിക്കയിലെ ഇന്ത്യൻ
അധിനിവേശത്തെ വിവരിക്കുന്നതെങ്ങിനെ ?
 11. ' ശക്തിയേറിയ ഒരഴകെന്നോ, അഴകേറിയ ഒരു ശക്തിയെന്നോ' ഉള്ള വിശേഷണം
വിക്ടോറിയവെള്ളച്ചാട്ടത്തെക്കുറിച്ച് എത്രത്തോളം അർത്ഥവത്താണെന്ന്
പരിശോധിക്കുക
 12. കിഴക്കേആഫ്രിക്കയിലെ ഇന്ത്യക്കാരുടെ ജീവിത രീതികളെക്കുറിച്ചുള്ള
ലേഖകന്റെ വിവരണം ക്രോഡീകരിക്കുക.
- V ഒരെണ്ണത്തിന് മൂന്നുപുറത്തിൽ കുറയാതെ ഉത്തരമെഴുതുക (1x15=15)**
13. 'അപ്പൂണ്ണി' എന്ന കഥാപാത്രത്തിന്റെ വളർച്ചയെ നാലുകെട്ട്
എന്ന നോവലിൽ ആവിഷ്കരിച്ചിരിക്കുന്നതെങ്ങിനെ ?
 14. നായർത്തറവാടുകളിലെ മരുമക്കത്തായത്തിന്റെ തകർച്ചയുടെ ഒരു
നേർക്കാഴ്ചയാണ് 'നാലുകെട്ട്' എന്ന നോവലിലൂടെ എം.ടി അവതരിപ്പിക്കുന്നത്-
സമർത്ഥിക്കുക.

Contd...2

G 151.3

- VI** ഒരേണ്ണത്തിന് ആശയം വിശദമാക്കുക
- 15. നിത്യോഭാസി ആനയെ പൊക്കും
 - 16. കൊട്ടാരം ചിന്തയാൽ ജാഗരം കൊള്ളുന്നു
കൊച്ചുകുടിൻകൈത്ര നിദ്രാസുഖം.

(2016 Batch Onwards)

G 301.3

Reg. No.:

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com. Semester III- Degree Examination
October- 2018**

FINANCIAL ACCOUNTING - III

Time: 3 hrs.

Max Marks: 100

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

1. State any four features of dependent branch.
2. Write a short note on AS-14.
3. Give the adjustment entries to adjust loading in opening stock and goods sent to branch when goods are invoiced from H.O to branch at invoice price under Debtors Method.
4. Write a note on Minimum Rent and Short- workings.
5. State any four features of Hire Purchase System.
6. What do you mean by Hire Purchase Price? How it is different from cash price.
7. What is meant by Royalty? State its types.

SECTION - B

Answer any **FOUR** of the following.

(4x12=48)

8. Write a note on 'Adoption of IFRS, in India'. Discuss in detail.
9. Mr. Suresh has a retail branch at Bangalore. Goods are sent by H.O to branch at selling price which is cost plus 25%. All the expenses of the branch are paid by the H.O. All cash collected by the branch (from customers and cash sales) is deposited to the credit of H.O.

From the following particulars prepare Branch Stock A/c, Branch Debtors A/c, Branch Adjustment A/c and Branch Profit & Loss A/c.

	₹
Debtors 1-1-2017	12,000
Debtors 31-12-2017	14,000
Stock at invoice price:	
On 01-01-2017	16,000
On 31-12-2017	17,000
Cash sales	60,000
Total amount deposited in the H.O A/c	1,27,000
Return of goods to H.O at invoice price	5,000
Salaries paid	6,000
Rent paid	4,000
Discount allowed to customers	2,000
Bad debts written off	1,000
Spoilage	2,000

Contd...2

10. On 1-1-2014 Mr. Arjun acquired on lease of certain oil wells from Mr. Akash on a minimum rent of ₹24,000 p.a. merging into a royalty of ₹2 per ton of oil taken out. The shortworkings were recoverable in next two years of such shortworkings only, but on condition that if full shortworkings could not be recovered in the year next year of shortworkings, Mr. Arjun will lose his right to recover 50% of the unrecovered balance of shortworkings. The output of the first four years was as follows:

2014	→	3000 tons
2015	→	7500 tons
2016	→	15000 tons
2017	→	14000 tons

Prepare Royalty A/c, Shortworkings A/c and Landlord's A/c in the books of Arjun.

11. On 1st Jan 2010 Gopinath and company acquired a machine on hire purchase system. The terms were as follows:

The cost price of the machine was ₹1,00,000.

₹40,000 was to be paid on signing the agreement. The balance was to be paid in three annual instalments of ₹20,000 each plus interest, at the end of each year.

The interest chargeable on outstanding balance was at 6% p.a.

The depreciation is to be written off at 10% p.a. on straight line method.

You are required to show:

- The relevant accounts in the books of Gopinath & Co. from 1st Jan 2010 to 31st Dec. 2013 and
 - The Machinery in the Balance Sheet of Gopinath & Co. as at 31st Dec. 2013.
12. Rekha Patil purchases T.V set from Bharath India Ltd. on instalment system on 1-1-2011. The payments are to be made:

- ₹2,000 on delivery,
- ₹3,800 at the end of first year,
- ₹3,000 at the end of second year,
- ₹2,750 at the end of third year.

Interest at the rate of 10% p.a. is included in the above instalments. T.V. set are subject to 10% depreciation on original cost. When second instalment become payable Rekha Patil sold the T.V. set to her friend Nandini for ₹7,500 and the amount due to vendor was settled in full.

Show necessary ledger accounts in the books of Rekha Patil.

Contd...3

13. The following balances are extracted from the books of The India Life Assurance Co. Ltd. as on 31-03-2010.

	₹
Life Assurance Fund 1-4-2009	10,41,200
Claims paid	45,000
Claims outstanding 1-4-2009	6,000
Loan against mortgages	2,33,000
Loan against policies	1,00,000
Expenses of management	74,000
Investment fluctuation reserve	36,000
Premium deposit	12,000
Depreciation on fixed assets	1,000
Indian Govt. securities with RBI	2,60,000
Other securities	5,50,000
Fixed Assets	50,000
Sundry creditors	15,000
Interest and dividends	56,000
Outstanding premiums	44,000
Interest accrued	10,000
Sundry debtors	16,000
Income tax deducted on interest	6,000
Premiums less re-Insurances	2,72,000
Cash and Bank balances	49, 200

Prepare final accounts after making the following adjustments:

- 1) Claims outstanding as at 31-03-2010 ₹9,000.
- 2) Claims recoverable from reinsurers ₹4,000.

SECTION - C

Answer any **TWO** of the following.

(2x16=32)

14. Following are the balance of Ledger Accounts of Branch and Head office on 31st March 2010.

Contd...4

Dr.	H.O ₹	Branch ₹	Cr.	H.O ₹	Branch ₹
Opening Stock	22,500	8,200	Creditors	10,150	2,700
Purchases	55,000	12,800	Goods sent to branch	7,200	-
Wages	40,400	6,550	sales	1,65,100	34,950
Manufacturing expenses	17,700	3,400	H.O Account	-	14,000
Machinery:			Capital	1,00,000	-
at H.O	50,000	-	Discount earned	550	150
at Branch	25,000	-	Purchase returns	1,250	300
Furniture:					
at H.O	2,500	-			
at Branch	1,000	-			
Rent	3,000	1,700			
Salaries	16,000	5,500			
Debtors	19,000	4,000			
General Expenses	9,000	2,000			
Goods from H.O	-	7,200			
Cash	5,150	750			
Branch A/c	18,000	-			
	2,84,250	52,100		2,84,250	52,100

Closing stock at Head office was ₹19,350 and at Branch ₹14,350. Depreciation be allowed at 10% on machinery and 15% on furniture. Rent still payable in respect of March 2010 at Branch was ₹150. On 28th March 2010 Branch sent ₹4,000 to H.O, but the H.O received it on 2nd April 2010. Prepare Trading and P & L A/C and consolidated Balance Sheet. Give journal entries to incorporate branch accounts in the books of H.O.

15. B.S Raman wrote a book on accountancy and got it published by United Publishers on the following terms:

The publishers were to pay a royalty at 15% of the sale proceeds of each year, subject to a minimum of ₹10,000 a year. The deficiency in 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 sales are given below:

Contd...5

Year	No. of copies sold	Price per copy
2002	2000	₹20
2003	4000	₹20
2004	5000	₹25
2005	2000	₹25
2006	6000	₹30

The publisher sent a request for revision of book on 1st Jan 2005. The author sent the revised manuscript on 1st November, 2005.

Prepare the necessary ledger A/cs in the books of United Publishers.

16. On 1-1-2004 five trucks were purchased by Madhu Chandra on hire purchase system. The cash price of each truck is ₹55,000. The payment was to be made as follows:

10% of cash price is paid at the time of delivery of the trucks and instalments equal to 25% of cash at the end of each of the 4 subsequent half-years. The payment due on 31-12-2004 could not be made and hence trucks were seized by the vendor. After negotiations Madhu Chandra was allowed to keep 3 trucks on the condition that the value of other two trucks would be adjusted against the amount due, two trucks being valued at cost less 25% depreciation per annum.

Vendor spends ₹6,000 on repairing the repossessed trucks and sells them for ₹95,000.

Madhu Chandra charges 15% depreciation on trucks on the original cost.

Show the various ledger accounts in the books of both the parties up to 1-1-2005.

SECTION – D

Answer the following: (Compulsory) (10)

17. Show what entries would be passed by Head office to record the following transactions:

- Branch office pays dividend of ₹50,000 on behalf of Head office.
- Branch office collects the amount of calls in arrears on behalf of Head office [₹10,000].
- Depreciation of ₹20,000 on branch machinery, the account of which is maintained by H.O.
- Goods sent by H.O of ₹30,000, but not reached to the branch by the end of accounting year.
- Head office expenses of ₹5,000 chargeable to the branch office.

(2017 Batch Onwards)

G 301.3a

Reg. No.

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**St Aloysius College (Autonomous)
Mangalore**

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

October 2018

FINANCIAL REPORTING

Time: 3 hrs.

Max Marks: 100

SECTION – A

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

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

What is the depreciable amount?

4. Which TWO of the following criteria must be met before development expenditure is capitalized according to IAS 38:

- A. the technical feasibility of completing the intangible asset
- B. future revenue is expected
- C. the intention to complete and use or sell the intangible asset
- D. There is no need for reliable measurement of expenditure

5. The following information relates to three assets held by a company:

	Asset A	Asset B	Asset C
	\$	\$	\$
Carrying amount	100	50	40
Value in use	80	60	35
Fair value less cost to sell	90	65	30

What is the total impairment loss?

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

What would be the net increase in inventory in the consolidated statement of financial position of the LPD group at 30 June 2011?

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

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

Contd...2

SECTION - B

(4x12=48)

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

8. Define the following accounting concepts and explain for each their implications for the preparation of financial statement:
- The entity concept
 - Going Concern
 - Materiality
 - Faithful representation
9. On 1 Apr 20X8 the fair value of Xu's leasehold property was \$100,000 with a remaining life of 20 years. The company's policy is to revalue its property at each year end. At 31 March 20X9 the property was valued at \$86,000. The balance on the revaluation surplus at 1 April 20X8 was \$20,000 which relates entirely to the leasehold property.
- Xu does not make a transfer to realised profit in respect of excess depreciation.

Required:

- Prepare extracts of Xu's financial statements for the year ended 31 March 20X9 reflecting the above information.
 - State how the accounting would be different if the opening revaluation surplus did not exist.
10. Riyad enters into an agreement to lease an asset. The terms of the lease are as follows.
- Primary period is for four years from 1 January 2012 with a rental of \$2,000 pa payable on 31 December each year.
 - The present value of the lease payments is \$5,710
 - The interest rate implicit in the lease is 15%.

What figures will be shown in the financial statements for the year ended 31 December 2012?

11. ABC plc has a year end of 31 Dec 2016 and uses the dollar (\$) as its functional currency .On 25 Oct 2016 ABC buys goods from a Swedish supplier for Swedish Krona (SWK)286,000.

Rates of SWK:

25 Oct 2016 \$1 = SWK 11.16
 16 Nov 2016 \$1 = SWK 10.87
 31 Dec 2016 \$1 = SWK 11.02

Required :

Show the accounting treatment for the above transactions if:

- The sale of goods by Swedish supplier on 25 OCT 2016
 - A Payment of SWK 286,000 is made on 16 November 2016.
 - The amount owed remains outstanding at the year -end date.
12. A Company issued one new share for every two existing shares held by way of rights at \$1.50 per share on 1 July 2017. Pre-issue market price was \$3.00 per share.

Relevant information:

	2017	2016
Profit attributable to the ordinary shareholders for the year ending 31 December	\$550,000	\$460,000
Number of ordinary shares in issue at 31 December	1,200,000	800,000

Required:

Calculate basic EPS to be presented in the financial statements for the year ended 31 December 2017 (including comparative figure)

Contd...3

13. On 1 January 2009 Zebedee acquired 60% of the ordinary shares of Xavier. The following statements of profit or loss have been produced by Zebedee and Xavier for the year ended 31 December 2009.

	Zebedee	Xavier
Revenue	\$000 1,260	\$000 520
Cost of sales	(420)	(210)
Gross profit	840	310
Distribution costs	(180)	(60)
Administration expenses	(120)	(90)
Profit from operations	540	160
Investment income from Xavier	36	-
Profit before taxation	576	160
Taxation	(130)	(26)
Profit for the year	<u>446</u>	<u>134</u>

During the year ended 31 December 2009 Zebedee had sold \$84,000 worth of goods to Xavier. These goods had cost Zebedee \$56,000. On 31 December 2009 Xavier still had \$36,000 worth of these goods in inventories (held at cost to Xavier).

Good will on consolidation has not been impaired.

Required:

Prepare the consolidated statement of profit or loss to incorporate Zebedee and Xavier for the year ended 31 December 2009.

SECTION - C

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

14. Statements of financial position and statement of profit or loss for Ocean Motors are set out below.

Statement of financial position for Ocean Motors

	2012		2011	
	\$000	\$000	\$000	\$000
Non-current assets:				
Land and buildings				
Cost	1600		1450	
Depreciation	(200)		(150)	
		1,400		1300
Plant and machinery:				
Cost	600		400	
Depreciation	(120)		(100)	
		480		300
		1,880		1,600
Current assets:				
Inventory	300		100	
Receivables	400		100	
		700		200
Total assets		2,580		1,800
Equity:				
Share capital-\$1 ordinary shares		1,200		1,200
Retained earnings		310		220
		1,510		1,420
Current liabilities:				
Bank overdraft		590		210
Payables and accruals		370		70
Tax		110		100
		2,580		1,800

Contd..4

Statements of profit or loss for Ocean Motors

	2012 \$000	2011 \$000
Sales revenue	1,500	1,000
Cost of sales	<u>(700)</u>	<u>(300)</u>
Gross profit	800	700
Administration and distribution expenses	<u>(400)</u>	<u>(360)</u>
Profit before tax	400	340
Income tax expense	<u>(200)</u>	<u>(170)</u>
Profit for the year	<u>200</u>	<u>170</u>

The dividend for 2011 was \$ 100,000 and for 2012 was \$110,000.

Required:

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

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

15. Below are the statements financial position of three companies at 31 December 2017.

	Dipsy \$000	Laa Laa \$000	Po \$000
Non-current assets:			
Property, plant & equipment	1,120	980	840
Investments			
672,000 shares in Laa Laa	644	-	-
168,000 shares in Po	<u>224</u>	<u>-</u>	<u>-</u>
	1,988	980	840
Current assets:			
Inventory	380	640	190
Receivables	190	310	100
Bank	35	58	46
	<u>605</u>	<u>1,008</u>	<u>336</u>
	<u>2,593</u>	<u>1,988</u>	<u>1,176</u>
Equity:			
\$1 ordinary share	1,120	840	560
Retained earnings	1,232	602	448
	<u>2,352</u>	<u>1,442</u>	<u>1,008</u>
Current liabilities:			
Trade payables	150	480	136
Taxation	91	66	32
	<u>241</u>	<u>546</u>	<u>168</u>
	<u>2,593</u>	<u>1,988</u>	<u>1,176</u>

Contd...5

G 301.3a

You are also given the following information:

- Display acquired its shares in Laa Laa on 1 January 2017 when Laa Laa had retained losses of \$56,000.
- Display acquired its shares in Po on 1 January 2017 when Po had retained earning of \$140,000.
- An impairment test at the year-end shows that good will for Laa Laa remains unimpaired but the investment in Po has impaired by \$2,800.
- The dispy group values the non- controlling interest using the fair value method. The fair value on 1 January 2017 was \$160,000.

Prepare the consolidated statement of financial position for the year ended 31 December 2017.

16. The following information has been extracted from the book of Picklette for the year to 31 March 2018.

	Dr	Crr
	\$000	\$000
Administrative expenses	170	
Interest paid	5	
Called up share capital (Ordinary share of \$1 each)		200
Dividend	6	
Cash at bank and in hand	9	
Income tax (Remaining balance from previous year)	10	
Warranty provision		90
Distribution costs	240	
Land and buildings: At cost(Land \$110,000, Building\$100,000)	210	
Accumulated depreciation(at 1 April 2017)		48
Plant and machinery: At cost	125	
Accumulated depreciation(at 1 April 2017)		75
Retained earnings (at 1 April 2017)		270
10% Loan (issued in 2016)		80
Purchases	470	
sales		1,300
Inventory(at 1April 2017)	150	
Trade payables		60
Trade receivables	728	-
	<u>2,123</u>	<u>2,123</u>

Additional information:

- Inventory at 31 March 2018 was valued at \$250,000.
- Buildings and plant and machinery are depreciated on a straight-line basis (assuming no residual value) at the following rates:
On cost : Buildings 5%
Plant and machinery 20%
- There were no purchases or sales of non- current assets during the year 31 March 2018.
- The depreciation charges for the year to 31 march 2018 are to be apportioned as follows:
Cost of sales 60%, Distribution costs 20%,
Administrative expenses 20%
- Income taxes for the year to 31 March 2018 are estimated to be \$135,000.

Contd...6

G 301.3a

- f. The 10% loan was issued in 2018 and repayable in five years.
 g. The year end provision for warranty claims has been estimated at \$75,000. Warranty costs are charged to administrative expenses.

Required :

Prepare Picklette plc's statement of profit or loss for the year to 31 March 2018 and a statement of financial position as at that date.

SECTION - D

(10)

Answer the following:

17. **The following scenario relates to questions i-v (each question carries 2 marks)**

Key figure from Franck's financial statement for the year ended 30 September 2012 are shown below.

	\$000
Revenue	9,400
Profit from operations	1,500
Share capital	15,000
Retained earnings	3,000
Loans	2,000

Franck has operated in the computer software industry for many years, gaining a reputation for steady growth. It is interested in acquiring a company, Duik, which has recently been put up for sale. Duik's results can be seen below.

	\$000
Revenue	1,200
Loss from operations	(600)
Share capital	24,000
Retained losses	(1,200)
Loans	4,000

- Calculate Franck's return on capital employed (based on profit from operations) without the acquisition of Duik to one decimal place. _____%
- What is the combined operating margin if Franck and Duik are combined?

A. 9.6%	B. 19.8%
C. 14.2%	D. 8.5%
- Which, if any of the following statement is/are correct?

Statement 1: If Duik is acquired, gearing will increase.
 Statement 2: If Duik is acquired, return on capital employed will decrease.

A. Statement 1 is correct	B. Statement 2 is correct
C. Both statement are correct	D. Neither statement is correct
- Which of the following is NOT a factor to consider in respect of Duik being a subsidiary of another company?

A. Sales or purchases between the parent and Duik may not be at market rates.
B. Duik may get the benefit of shared assets with the parent company
C. Duik's individual company financial statement may contain errors
D. Loans made from Duik's parent may carry lower interest than market rates
- What other information is Franck NOT likely to be to look before entering into negotiations for the acquisition of Duik?

A. A breakdown of dividends paid by Duik historically
B. Duik's statement of cash flows
C. A breakdown of Duik's upcoming projects which are in progress
D. The directors report outlining the performance for the year.

PRINCIPLES OF MARKETING

Time: 3 Hours

Max. Marks: 100

SECTION - A

Answer any FIVE of the following

(5x2=10)

1. Define marketing.
2. What is societal marketing concept?
3. What is meant by consumer behaviour?
4. State the meaning of skimming price strategy.
5. List any four essential qualities of a salesman.
6. What is corporate retailing?
7. What is a new product?

SECTION - B

Answer any FOUR of the following

(4x12=48)

8. Write short notes on: a) Production concept
b) Product concept
c) Marketing concept
9. What is meant by buying decision process? Explain the buying decision process.
10. Explain the various stages in new product development.
11. What do you mean by pricing? What are the essentials of a sound pricing policy?
12. What is media selection? Explain the considerations in media selection.
13. What is marketing channel? Explain the importance of marketing channel.

SECTION - C

Answer any TWO of the following

(2x16=32)

14. What is promotion mix? Describe the elements of promotion mix.
15. What is market segmentation? Explain the various bases for market segmentation.
16. What is advertisement copy? Describe the essentials of a advertisement copy.

SECTION - D

Answer the following

(1x10=10)

17. Explain the steps involved in designing distribution channel for a new brand of sports shoes.

(Freshers & Repeaters)

G 303.3

Reg. No.

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St Aloysius College (Autonomous)

Mangaluru

B.Com. Semester III- Degree Examination

October- 2018

INCOME TAX - I

Time: 3 hrs.

Max Marks: 100

SECTION - A

Answer any FIVE of the following.

(5x2=10)

1. Give the meaning of "assessee" as per Income Tax Act.
2. State giving reasons whether the following are agriculture incomes or not.
 - i) Income from use of land for grazing of cattle required for agricultural pursuits.
 - ii) Income from the sale of trees of spontaneous growth.
3. When a Hindu Undivided Family becomes a resident in India?
4. What do you mean by "Commuted Pension"?
5. What is annual value?
6. What is the tax provision relating to entertainment allowance in the hands of government employee?
7. How do you treat the interest of "Pre-construction period"?

SECTION - B

Answer any FOUR of the following.

(4x12=48)

8. Define Agricultural Income. Explain the tax liability of agricultural income with an example.
9. a) Define 'Previous year' and 'Assessment year'. Mention the rule of taxation of income and bring out exceptions to the rule. **(6)**
b) Johnson, a citizen of USA has been living in India since 2004-05. He leaves India on 16-7-2017, on a visit to USA and returns to India on 4-1-2018. Determine his residential status for the assessment year 2018-19. **(6)**
10. Explain tax provisions relating various types of Provident Funds.
11. Mr. Mahesh retired from service on 30th June 2017 after a service of 30 years 9 months and 23 days. His last drawn emoluments are as follows:
 - Basic salary ₹20,000 p.m.
 - D.A ₹5,000 p.m. (50% taken for retirement benefits)
 - Annual increment of basic salary of ₹1,000 p.m. falls due on 1st January every year.
 - Gratuity received ₹4,80,000.

Contd...2

G 303.3

Find out taxable gratuity if -

- a) He is covered under the Payment of Gratuity Act, 1972.
b) He is not covered under the Payment Gratuity Act, 1972.
12. a) Mr. Ravi retired on 30th November 2017 and received ₹3,00,000 as earned leave encashed. He had credit of 7 months approved earned leave. His last drawn basic was ₹25,000 and D.A ₹5,000 (50% taken for retirement benefit).
Compute the amount exempt regarding encashment of earned leave for the Assessment year 2018-19. (6)
- b) Mr. Govind aged 53 years opted for voluntary retirement (VRS) after serving for 24 years and 7 months. He received ₹1,20,000 as compensation. He had 6 years and 5 months of service left. His last drawn salary was ₹15,000. Find out taxable compensation on Voluntary Retirement from service. (6)
13. Mr. Keshav owns a big house. 50% of the floor area is let out for residential purposes on a monthly rent of ₹22,500. 25% of the floor area is used by the owner for the purpose of his profession while remaining 25% of the floor area is utilized for the purpose of his residence. Other particulars of the house are as follows:
- Municipal Valuation ₹6,00,000.
 - Standard Ret ₹9,00,000.
 - Municipal Taxes paid ₹80,000.
 - Repairs ₹30,000.
 - Interest on capital borrowed for renovation (in 2012) ₹3,00,000.
 - Ground Rent ₹8,000.
 - Annual Charges ₹10,000.
 - Fire Insurance Premium ₹12,000.
 - Assessee realized ₹45,000 unrealized rent of the previous year 2015-16.
- Compute the taxable income from house property of Mr. Keshav for the Assessment Year 2018-19.

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

14. What is a 'Perquisite'? Explain the valuation of :
- Rent free accommodation.
 - Motor Car.
15. Mr. Rahul is an employee in a company in Chennai. He gives the following information:
- Basic pay ₹40,000 p.m.
 - Dearness allowance ₹10,000 p.m. (50% enters into P.F).
 - Entertainment allowance ₹4,000 p.m. (actual expenses ₹30,000)

Contd...3

- d) City compensatory allowance of ₹500 p.m.
- e) He received education allowance of ₹800 p.m. for two children. He has two children studying in a college.
- f) He received hostel allowance of ₹400 p.m for one child.
- g) He contributes 14% of his salary to Recognised Provident Fund with equal contribution from the company.
- h) Interest credited to RPF at 10% p.a. amounted to ₹30,000.
- i) He is provided with rent free furnished house for which company pays a rent of ₹78,000 p.a. Cost of furniture ₹80,000 (written down value ₹50,000) is also provided to him.
- j) The company has given a car of 1.6 Ltr CC which is used by him for his private purposes also. All expenses relating to use of the car including driver's salary are borne by the company.
- k) His father was admitted to a private hospital (approved) and medical bill amounted to ₹50,000. Company paid 50% of this bill amount.

During the year Mr. Rahul paid ₹2,400 as profession tax, LIC premium of ₹20,000, repaid housing loan of ₹30,000 (including interest ₹14,000) and deposited ₹10,000 in Public Provident Fund.

Compute his taxable salary and deduction u/s 80C for the Assessment Year 2018-19.

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

Particulars	I (₹)	II (₹)	III (₹)	IV (₹)
Annual Municipal Value	30,000	15,000	12,000	12,000
Fair Rent	28,000	21,000	18,000	20,000
Rent per month	3,000	2,000	1,500	1,800
Standard Rent	32,000	18,000	21,000	18,000
Vacancy period (months)	3	-	1	1
Municipal Tax:				
Paid	3,000	1,500	-	-
Due	-	-	1,200	1,600
Repairs	10,000	12,000	6,000	14,000

For the construction of the third house, he had borrowed ₹2,50,000/- @12% p.a. on 1-8-2014. The house was completed on 31-10-2016. Nothing has been repaid on account of loan so far. In respect of the fourth house one month rent was unrealized, the claim was genuine and the conditions of Rule 4 are satisfied.

Compute the taxable house property of Mr. Praveen for the Assessment Year 2018-19.

Contd...4

G 303.3

SECTION - D

(10)

Answer the following: Compulsory

17. Compute the total Income of Mr. Sachin from the following particulars; if he is

i) Ordinary Resident ii) Not Ordinary Resident iii) Non Resident

- a) Salary received in India (including ₹30,000 for services rendered in Nepal) ₹1,80,000.
- b) Business income in Pune, controlled from London ₹4,00,000.
- c) Business income from Australia, controlled from Mangalore ₹1,60,000.
- d) Agricultural income from land situated in Sri Lanka ₹85,000.
- e) Profit on sale of building in Bangalore received in London ₹11,50,000.
- f) Dividend from Indian company ₹15,000.
- g) Interest on deposits with companies in India ₹80,000.
- h) Gift from a friend on the occasion of marriage ₹65,000.
- i) Interest on German Development Bonds (Half is received in India) ₹80,000.
- j) Past untaxed foreign income brought to India ₹15,000.

(2016 Batch onwards)

G 304.3

Reg. No:

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St Aloysius College (Autonomous)
Mangaluru
B.Com Semester III - Degree Examination
October - 2018
COST ACCOUNTING- I

Time: 3 Hours

Max. Marks: 100

SECTION - A

Answer any **FIVE** of the following:

(5x2=10)

1. Define cost accounting.
2. What is cost centre? State the types of cost centre.
3. Mention any four advantages of centralized purchasing.
4. What is idle time? State its causes.
5. Calculate the Economic ordering quantity from the following information:
Consumption of materials per annum – 10,000 kgs
Order placing cost /order - ₹ 50
Cost /kg of raw materials - ₹ 2
Carrying cost – 8%
6. What is ABC analysis?
7. What is Labour turnover? Name the different methods of measurement of labour turnover.

SECTION - B

Answer any **FOUR** of the following:

(4x12=48)

8. Explain the classifications of cost on the basis of elements, functions and behaviour.
9. Two components A & B are used as follows:
Normal usage : 50 units /week each
Minimum usage: 25 units/week each
Maximum usage: 75 units/week each
Reorder quantity : A – 300 units
B- 500 units
Reorder period : A – 4 to 6 weeks
B – 2 to 4 weeks
Calculate for each component:
1) ROL 2) Minimum level 3) maximum level 4) Average level.
10. Calculate the machine hour rate from the following information :
Cost of the machine - ₹ 2,00,000
Cost of installation of machine - ₹ 60,000
Scrap value after 10 years - ₹ 20,000
Rent and rates per month - ₹ 9,000
Insurance premium for the machine per annum - ₹ 4,800

Contd...2

G 304.3

Repairs and maintenance per annum - ₹ 3,000
 Factory lighting per month - ₹ 2,000
 Power bill for the month (10 units/ hour at the rate of ₹ 6 per unit) - ₹ 12,000
 Wages of operator /month - ₹ 4,000; cotton waste, oil etc/month - ₹ 400. The machine occupies $\frac{1}{4}$ th of the total area of the factory. The superior $\frac{1}{4}$ th of his time on his machine.

11. From the following prepare stores ledger account pricing issues at weighted average price.

January 1	Opening balance	3,000 kgs @ ₹ 15/ kg
January 3	Purchased	5,000 kgs @ ₹ 16/ kg
January 4	Issued	1,200 kgs
January 10	Surplus from work order returned	300kgs
January 15	Stock verified and found	7,050 kgs
January 20	Issued	4,000 kgs
January 25	Purchased	4,980 kgs @ ₹ 13/kg
January 30	Issued	3,000 kgs

12. From the following particulars calculate earnings for a week under:

a) Halsey's plan b) Rowans plan c) Taylors Differential piece rate system

- i) Number of working hours/week - 48
- ii) Wages/ hour - ₹ 3.75
- iii) Rate/piece - ₹ 1.50
- iv) Normal time/piece - 20 minutes
- v) Normal output /week -120 pieces
- vi) Actual output for week - Mr A - 150 pieces
Mr B -110 pieces.
- vii) Differential rate:
 Lower piece rate - 80%
 Higher piece rare -120%

13. The net profit of ABC trading company as per cost books for the year ended 31-12-2016 was ₹ 86,460. A careful scrutiny of the figures from both the sets if accounts revealed the following causes for difference:

- i) Income tax provided in financial books - ₹ 20,000
- ii) Bank interest (credit) in financial books - ₹ 250
- iii) Works overhead under absorbed - ₹ 1,550
- iv) Depreciation charged in financial records - ₹ 5,600
- v) Depreciation charged in cost records - ₹ 6,000
- vi) Administrative overheads over absorbed - ₹ 850
- vii) Obsolescence loss charged only in financial books - ₹ 2,800
- viii) Interest on investment not included in cost books ₹ 4,000
- ix) Stores adjustment (credit) in financial books - ₹ 240
- x) Lots of stock charged in financial accounts ₹ 3,350.

Prepare a reconciliation statement.

Contd.

SECTION - C

Answer any TWO of the following:

(2x16=32)

14. Following are the particulars for the production of 2,000 machines for the year 2016:

Particulars	Amount (₹)
Cost of materials	1,60,000
Wages	2,40,000
Manufacturing expenses	1,00,000
Depreciation (office)	1,20,000
Rent, rates and Insurance (office)	20,000
Selling expenses	60,000
General expenses	40,000
sales	8,00,000

The company plans to manufacture 3,000 machines during 2017. You are required To submit a statement showing the price at which machines would be sold so as to earn a profit of 10% on selling price. The following additional information is supplied.

- Price of materials is expected to rise by 20%
 - Wage rates are expected to show on increase of 5%
 - Manufacturing expenses will rise in proportion to the combined cost of materials and wages.
 - Selling expenses per unit will remain the some
 - Other expenses will remain unaffected by the rise in input.
15. Following receipts and issues of material 'M' were made during the month of March 2017:
- Stock of material on 1st March was 400 units @ ₹ 50/unit
- March 2 – Purchased 100 units @ ₹ 55/ unit
- March 6 – Issued 400 units
- March 10 – Received 600 units @ ₹ 60/unit
- March 13 – Issued 500 units
- March 15- received 500 units @ 65 /unit
- March 18 – Issued 600 units
- March 20 – returned from work order 100 units
- March 21 – Purchased 800 units @ ₹ 70 /unit
- March 24 – Issued 500 units
- March 26 – issued 200 units
- March 28 – received 500 units ₹ 75 unit
- March 30 - Issued 400 units
- March 31 – purchased 300 units @ ₹ 80 /unit
- Stock verification report reveals a shortage of 20 units on March 16 and a rupees of 10 units on March 29.
- Prepare stores ledger account under FIFO method showing above transactions.

Contd...4

16. In a factory there are 3 production departments A, B, C and 2 services departments D and E. From the following details, prepare secondary distribution summary under simultaneous equation 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:

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

SECTION - D

Answer the following:

(1x10=10)

17. Following particulars are related to a standard product 'NOVA' for half year ended 30.06.2017

Particulars	Amount (₹)
Purchase of materials	1,32,000
Works overhead	44,000
Stock on 1.1.2017	
Materials	22,000
Finished goods (1,600 units)	17,864
Work in progress	5,280
Cost of factory supervisions	8,800
Wages	1,10,000
Carriage inwards	1,584
Stock on 30.06.2017	
Materials	24,000
Finished goods (3,200 units)	35,000
Work in progress	17,600
Advertisement	₹ 0.75 /unit
Administrative overheads	12,336
Sales	3,30,000
Units produced	25,600

Prepare a cost sheet and find out the profit for the period.

(2017 Batch onwards)

G. 304.3a

Reg. No:

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St Aloysius College (Autonomous)
Mangaluru
B.Com. (ACCA) Semester III – Degree Examination
October - 2018

PERFORMANCE MANAGEMENT

Time: 3 Hours

Max. Marks: 100

SECTION – A

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

1. Explain the term desk research.
2. Explain the basis for setting a transfer price.
3. A company makes two products using the same type of materials and skilled workers. The following information is available:

	Product A	Product B
Budgeted volume (units)	1,000	2,000
Material per unit (\$)	10	20
Labour per unit (\$)	5	20

Fixed costs relating to material handling amount to \$100,000. The cost driver for these costs is the volume of material purchased.

General fixed costs, absorbed on the basis of labour per unit, amount to \$180,000.

Using activity-based costing, what is the total fixed overhead amount to be absorbed into each unit of product B (to the nearest whole \$)?

4. You have been provided with the following information relating to three products:

	Product X	Product Y	Product Z
Demand (units)	1,000	2,000	3,000
Selling price	\$15	\$20	\$30
Profit per unit	\$2	\$5	\$2

Actual sales for the year showed the following results.

	Product X	Product Y	Product Z
Units sold	1,100	2,050	2,800
Sales value	\$17,050	\$38,950	\$86,800
Profit	\$3,080	\$10,455	\$6,160

What is the sales quantity variance?

5. If the demand for a product is 5,000 units when the price is \$400 and 6,000 units when price is \$380, what is the optimal price to be charged in order to maximize profit if the variable cost of the product is \$200?
6. Write four features of strategic report.
7. A company manufactures and sells a single product with a variable cost per unit of \$36. It has a contribution ratio of 25%. The company has weekly fixed costs of \$18,000. What is the weekly breakeven point, in units?

Contd...2

SECTION - B

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

(4×12=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:

- What is the break-even point expressed in rupee sale?
 - What will be the sales unit to earn a target net profit of ₹ 42,000 after income tax, assuming income tax rate to be 30%?
 - How many units must be sold to earn a net income of 10% on sales?
 - What should be the selling price per unit if breakeven point is to be brought down to 1,00,000 units?
 - What will be the margin of safety when profit is ₹ 1,20,000?
9. The following is relevant for a production process
- Direct material cost \$ 10,000
 Direct labour cost \$ 5,000
 Overheads \$ 3,000
 Total cost \$ 18,000

The process produces joint product A and B, which are then sold at the prices given below.

	A	B
Unit of output	2,000	8,000
Price per unit	\$5	\$2.5

Calculate the cost of sales and gross profit for Product A & B assuming

- joint cost are apportioned by market value
 - joint cost are apportioned by production units.
10. Bowd Co manufactures two products, Dest and Else. A few years ago, Bowd Co changed from absorbing overheads on a unitary basis (total overheads/total units produced) which gave an overhead per unit of \$106.21, to the current system of absorbing overheads on a labour hour basis. Bowd Co is now considering changing to Activity Based Costing (ABC) as the method used to absorb overheads into production. The following information is available:

	Direct labour hours per unit	Annual output	Number of orders	Number of set ups
Dest	4	1,500	200	65
Else	3	2,000	275	60

The fixed overhead costs of \$371,750 have been analysed:

	\$
Purchasing related	142,500
Set up related	31,250
Other	198,000

Using ABC, what is the overhead cost per unit, to two decimal places, for each unit of Else and Dest.

Contd...3

11. Gam Co sells electronic equipment and is about to launch a new product onto the market. It needs to prepare its budget for the coming year and is trying to decide whether to launch the product at a price of \$30, or \$35 per unit. The following information has been obtained from market research:

Price per unit \$ 30		Price per unit \$ 35	
Probability	Sales volume	Probability	Sales volume
0.4	120,000	0.3	108,000
0.5	110,000	0.3	100,000
0.1	140,000	0.4	194,000

The six possible profit outcomes which could arise for Gam Co in the coming year have been correctly tabulated as follows:

Price per unit \$ 30		Price per unit \$ 35	
Sales volume	Profit	Sales volume	Profit
120,000	\$930,000	108,000	\$172,000
110,000	\$740,000	100,000	\$880,000
140,000	\$1,310,000	194,000	\$742,000

What is the expected value of profit for the \$30 price option?

What is the expected value of profit for the \$35 price option?

12. Mylo runs a cafeteria situated on the ground floor of a large corporate office block. Each of the five floors of the building are occupied and there are in total 1,240 employees.

Mylo sells lunches and snacks in the cafeteria. The lunch menu is freshly prepared each morning and Mylo has to decide how many meals to make each day. As the office block is located in the city centre, there are several other places situated around the building where staff can buy their lunch, so the level of demand for lunches in the cafeteria is uncertain.

Mylo has analysed daily sales over the previous six months and established four possible demand levels and their associated probabilities. He has produced the following payoff table to show the daily profits which could be earned from the lunch sales in the cafeteria:

Demand level	Probability	Supply level			
		450 \$	620 \$	775 \$	960 \$
450	0.15	1,170	980	810	740
620	0.30	1,170	1,612	1,395	1,290
775	0.40	1,170	1,612	2,015	1,785
960	0.15	1,170	1,612	2,015	2,496

If Mylo adopts a maximin approach to decision-making, which daily supply level will he choose?

If Mylo adopts a minimax regret approach to decision-making, which daily supply level will he choose?

13. Explain the need to allow for external consideration in performance management.

SECTION - C

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

(2x16=32)

14. The Gadget Co produces three products, A, B and C, all made from the same material. Until now, it has used traditional absorption costing to allocate overheads to its products. The company is now considering an activity based costing system in the hope that it will improve profitability. Information for the three products for the last year is as follows:

Contd...4

	A	B	C
Production and sales volumes (units)	15,000	12,000	18,000
Selling price per unit	\$7.50	\$12	\$13
Raw material usage (kg) per unit	2	3	4
Direct labour hours per unit	0.1	0.15	0.2
Machine hours per unit	0.5	0.7	0.9
Number of production runs per annum	16	12	8
Number of purchase orders per annum	24	28	42
Number of deliveries to retailers per annum	48	30	62

The price for raw materials remained constant throughout the year at \$1.20 per kg. Similarly, the direct labour cost for the whole workforce was \$14.80 per hour. The annual overhead costs were as follows:

	\$
Machine set up costs	26,550
Machine running costs	66,400
Procurement costs	48,000
Delivery costs	54,320

Required:

a) Calculate the full cost per unit of each product using activity based costing.

15. Riki Ltd, produces and sells one product only. The standard cost and price for one unit being as follows:

	\$
Direct material A – 10 kilograms at \$12 per kg	120
Direct material B – 6 kilograms at \$5 per kg	30
Direct wages – 5 hours at \$8 per hour	40
Fixed production overhead	60
Total standard cost	<u>250</u>
Standard gross profit	50
Standard selling price	<u>300</u>

The fixed production overhead included in the standard cost is based on an expected monthly output of 750 units. Riki Ltd use an absorption costing system.

During April the actual results were as follows:

	\$
Sales 700 units @ \$320	224,000
Direct materials: A: 7,500 kg	91,500
B: 3,500 kg	20,300
Direct wages 3,400 hours	27,880
Fixed production overhead	37,000
	<u>176,680</u>
Gross profit	47,320

Note: Riki Ltd does not hold any inventories.

Required:

You are required to reconcile budgeted profit with actual profit for the period, calculating the following variances:

Selling price, sales volume, material price, material usage, labour rate, labour efficiency, fixed overhead expenditure and fixed overhead volume.

Contd...5

G. 304.3a

Page No. 5

16. A company produces two products in three departments. Details are shown below regarding the time per unit required in each department, the available hours in each department and contribution per unit of each product.

	Product X hrs per unit	Product Y hrs per unit	Available hours
Dept A	8	10	11,000
B	4	10	9,000
C	12	6	12,000
Contribution P U	\$ 4	\$ 8	

There is unlimited demand for Product X, but demand for Product Y is limited to 600 units per annum.

Required: Determine, using a step-by-step approach, what the optimum production plan.

SECTION - D

Answer the following:

(1x10=10)

17. ALG Co is launching a new, innovative product onto the market and is trying to decide on the right launch price for the product.

The product's expected life is three years. Given the high level of costs which have been incurred in developing the product, ALG Co wants to ensure that it sets its price at the right level and has therefore consulted a market research company to help it do this.

The research, which relates to similar but not identical products launched by other companies, has revealed that at a price of \$60, annual demand would be expected to be 250,000 units. However, for every \$2 increase in selling price, demand would be expected to fall by 2,000 units and for every \$2 decrease in selling price, demand would be expected to increase by 2,000 units.

A forecast of the annual production costs which would be incurred by ALG Co in relation to the new product are as follows:

Annual production units	200,000	250,000	300,000	350,000
	\$	\$	\$	\$
Direct materials	2,400,000	3,000,000	3,600,000	4,200,000
Direct labour	1,200,000	1,500,000	1,800,000	2,100,000
Overheads	1,400,000	1,550,000	1,700,000	1,850,000

Using the high-low method, the variable overhead cost has correctly been calculated at \$3 per unit.

i) What is the total variable cost per unit?

- A. \$6 B. \$12 C. \$18 D. \$21

ii) What are total fixed overheads?

- A. \$800,000 B. \$1,000,000 C. \$1,850,000 D. \$6,500,000

G 701.3

(2016 batch onwards)

Reg. No.

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**St Aloysius College (Autonomous)
Mangaluru**

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

October – 2018

FOUNDATION COURSE IN HUMAN RIGHTS AND VALUE EDUCATION

Time: 3 hrs.

Max Marks: 100

**PART – A
HUMAN RIGHTS**

I. Answer all the following questions in three sentences each. Each question carries one mark: (1x5=5)

1. What are Human Rights? Why do you think they are essential?
2. Which day is celebrated as 'Consumer Rights Day' in India?
3. Name the Religious Minorities in India.
4. Who founded Amnesty International? What is its logo?
5. Who is a refugee?

II. Answer any FIVE questions in about a paragraph. Each question carries 3 marks: (5x3=15)

6. Aruna Ramachandra Shanbaug, a nurse of King Edward Memorial Hospital was in a vegetative state since 1973 after she was sexually assaulted by a ward boy. Seeing her in a vegetative state for 37 years, a journalist and an activist Pinki Virani pleads for euthanasia in the Supreme Court in 2011. Supreme court rejects her plea but allows for passive euthanasia.

What are the fundamental rights euthanasia violates?

What is your opinion about euthanasia?

7. Prem Tukaram Lonke, a project assistant and a resident of the Indian Institute of technology Bombay, bought two trousers and two shirts from Maharashtra Family Showroom, a nearby garments store in the Mumbai suburb of Powai. The 34 year-old customer paid a total of ₹3050 after a 10 percent discount. Unsatisfied with the quality of goods, Lonke returned them to the store the next day and got a new set of clothes in exchange. Still unsatisfied he asked the company to take it all and refund his money. However company refused to do so. Hence Lonke filed a complaint before the Local District Consumer Forum and his plea was rejected by the Forum, therefore he appealed before the Maharashtra State Consumer Disputes Redressal Commission.

Do you think Lonke is justified in claiming of his grievance Redressal?

Should Maharashtra family showroom be made to return any cash despite its stated policy?

8. Examine the nature of Human Rights.
9. Examine any two types of Human Rights.
10. What is meant by Consumer Rights?
11. Does transgender enjoy any rights? What are the reasons to promote their rights?

Contd...2

III. Answer any FIVE questions in about 10 sentences each. Each question carries 5 marks: (5x5=25)

12. Write a note on unorganized workers.
13. Examine the civil and political rights enshrined in the UDHR.
14. Explain in brief the Consumer Protection Act, 1986.
15. Examine the convention on Racial Discrimination.
16. Who are refugees? How are refugees protected?
17. Write a note on Human Rights Watch.
18. Explain the role of students in promoting Human Rights.

IV. Answer any ONE question in about 20 sentences. The question carries 10 marks: (1x10=10)

19. Explain the role of IGO's and NGO's in protecting Human Rights.
20. Discuss the organization, powers and functions of National Minority Commission.

V. Answer any ONE question in about 40 sentences each. The question carries 15 marks: (1x15=15)

21. Examine the organization, powers and functions of Amnesty International.
22. Discuss the role of National Human Rights Commission in India.

**PART - B
(VALUE EDUCATION)**

VI. Answer any FOUR questions in about 8-10 sentences. Each question carries FIVE marks: (4x5=20)

23. Define Human Sexuality. Explain the evolution of human sexuality with the help of a diagram.
24. Examine the attitudes of various religions towards sex.
25. Discuss the ways in which HIV-AIDS is spread.
26. Friends of the heart are friends forever, Do you agree with this statement. State your reasons.
27. Explain the four stages of Marriage preparation.
28. What are the reasons for high birth rate?

VII. Answer any ONE question in about 20 sentences. The Question carries 10 marks: (1x10=10)

29. Discuss the ten important elements in a healthy marriage relationship.
30. Explain the benefits of breast feeding.

(2016 Batch Onwards)

G 135.3/535.3/335.3

Reg. No.:

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**St Aloysius College (Autonomous)
Mangaluru**

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

OCTOBER - 2019

ENGLISH

Time: 3 hrs.

Max Marks: 100

UNIT I - PROSE

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

1. What is "Tongue Fu"?
2. Who coined the term "Hurry sickness"?
3. Shobha De's generation called themselves liberated and modern because they were influenced by _____
4. What according to the author is the 'tunnel vision' given to us by technology?
5. How did the Directors son survive the tsunami.

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I B Answer any FOUR of the following in about 150 words each. (5x4=20)

1. 'A spoken word flies : you won't catch it'. Substantiate the statement in context to Sam Horn's 'How to Avoid an Argument'.
2. How did the IRS and tall man Cope with negativity?
3. Shobha De states that the new generation has found a perfect compromise when it comes to marrying. Comment.
4. What are the reasons stated by Shobha De as to why her parents marriage worked?
5. Write a note on the havoc caused by the tsunami.
6. What kind of a man do you think the director was? Explain with reference to the prose 'A Town by the Sea'.

UNIT II - POETRY

I A Annotate any TWO of the following in about 150 words each. (2x5=10)

1. "Teach him always
To have sublime faith in himself
Because then he will always have
Sublime faith in Mankind"
2. "Today the world is a little more my own
No need to remember the pain
A blue frocked woman caused,
Throwing words at me like pots and pans".
3. "These are the times of tall men, and short character;
Steep profits and shallow relationships,
These are the times of world peace, but domestic warfare,"

Contd...2

I B Answer any TWO of the following in about 150 words each. (2x5=10)

1. "Development of faith is the development of character", explain the following with reference to the poem by Abraham Lincoln.
2. In "The Listeners" Who do you think the traveler is expected to meet? What is his reaction to the phantom listeners?
3. What is the message that is conveyed by the poet His Holiness the Dalai Lama in the poem "The Paradox of our times"?

UNIT III - DRAMA**I A Answer the following in a word, phrase, or a sentence each. (5x1=5)**

1. Why does Peter have two Television Sets?
2. Peter's daughters have _____ as pets.
3. The "Vaudeville act" was a form of popular _____ in America in the 1920's (sport, entertainment, cabaret, media)
4. Jerry's landlady is a misanthrope, meaning _____.
(one who hates women, one who hates dogs, one who loves humankind)
5. Jerry's aunt was "neither given to sin nor the consolations of the bottle"
Explain this quote.

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

1. The conversation between Peter and Jerry at the beginning of the play dwells on marriage, wife, children, family and pets. Analyze this conversation and comment on the unusual situation.
2. Jerry describes his "everyday" experience in terms of the people he sees at his "four-storey Brownstone rooming-house" and his measly possessions. What picture of life does he give? Explain.
3. Jerry's unusual and complex relationship with the land lady's dog tells us so much about Man- animal relationships and the idea of keeping pets. There is a "Master-slave" relationship between pet dogs and their human owners that is often not acknowledged by the latter. How does Albee deal with this issue in the play?

UNIT IV GRAMMAR AND WRITING SKILLS**I Choose the appropriate word/phrase for the underlined idiom given in the brackets below. (5x1=5)**

1. The sports team was _____ when they heard that they were winning the overall championship at the mega sports meet.
2. When Jack started his narration about his holiday adventures and told us about an encounter with some pirates we understood that it was _____.
3. After dropping down the new crockery to bits, the kids had to _____ from their mother.
4. The declaration of a rain holiday turned out to be a _____ for the students who were sick and down with fever.
5. Joan stood by her children through _____ till she saw them succeed in life.
(face the music, thick and thin, on cloud nine, a cock and bull story, blessing in disguise)

Contd...3

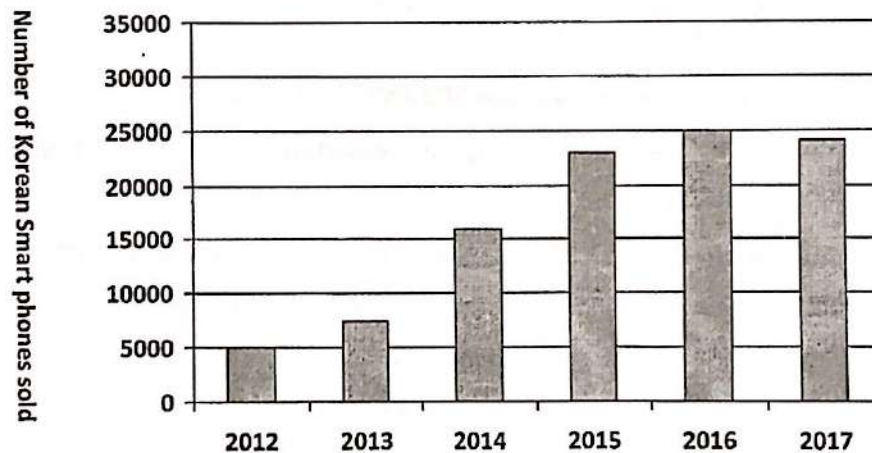
II Fill in the blanks with appropriate binomials.**(5x1=5)**

1. The philosopher travelled far and _____.
2. When the headmaster announced the rules of the quiz he was loud and _____
3. The stray animals are all skin and _____ because they hardly get any food to eat.
4. "The Little prince" is a short and _____ novel.
5. The boarders were sick and _____ of the predictability of the menu in the boarding.

III Write a letter of complaint to the sales manager of Greentree (5) Book Company about the poor quality of paper used in manufacturing the notebooks and the illegible print of the text books.

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IV The graph below shows the sales of Korean smart phones (5) from 2012-2017 in terms of unit pieces, in the district of Udupi in Karnataka. Write a report describing the information represented below.



V Choose appropriate words from the list given below and fill in the blanks to complete the paragraph.

(5x1=5)

He could not pay back the _____ debt he had accumulated due to his habit of spending _____ on trivial things. His _____ lifestyle was often criticized by some of his closest friends but he didn't really bother about it. It was _____ futile to convince him to change his habit. He was moving _____ close to bankruptcy.

(plump, enormous, brusquely, lavishly, greedy, extravagant, grossly, utterly, cautiously, dangerously)

Contd...4

G 135.3/535.3/335.3

VI Read the following passage and answer the questions given below in not more than a sentence each:

Curriculum vitae, literally "the course of ones life" or CV, is the term most commonly used in Europe. In the United States, resume is the usual title. Its purpose is to provide sufficient information for prospective employers or their agents to register interest in you. There are many conventions about CVs around the world. In the USA, a one-page CV is standard, while in continental Europe, Many employers would expect a four or five page CV that includes detailed information on educational achievements and professional qualifications. We live in an age in which we are all increasingly responsible for the development of our own careers. There is no "right way" to create a perfect CV; we are all individuals and our CVs will all be different. Creating a successful CV helps you to identify your uniqueness and guides you through planning, creating and using your CV. Your qualifications and experience are only part of your personal assets.

Your behaviour as an individual is more important to employers than what you know, and they are more interested in what you can do in the future -than what you have done in the past.

Questions:**(5x1=5)**

- 1) What is a CV?
- 2) What is the purpose of a CV?
- 3) How are conventions with regard to CV different in different parts of the world?
- 4) How does creating a successful CV help any individual?
- 5) What is more important to prospective employers than ones qualification and experience?

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St Aloysius College (Autonomous)
Mangaluru
B.A./B.Com./B.Sc. - Semester III - Degree Examination
October - 2019

HINDI

Time: 3 hrs.

Max Marks: 100

I. अ. नीचे लिखे अनुच्छेद का अनुवाद अंग्रेजी में कीजिए:

(1x6=6)

आधुनिक शिक्षा- पद्धति छात्रों में अनुशासनहीनता का एक प्रमुख कारण है। पुस्तकीय ज्ञान पर आधारित आधुनिक शिक्षा पद्धति छात्र को बेकारों की भीड़ में ले जाकर खड़ा कर देती है। जब उसे नौकरी नहीं मिलती है, तो वह हर प्रकार के अनुशासन को तोड़कर गलत कार्यों में प्रवृत्त हो जाता है। आज के छात्र ही कल एक महान नागरिक होंगे। अतः उन्हें अनुशासन के महत्व को स्वीकार करते हुए अपने और देश के भविष्य के निर्माण की ओर कदम बढ़ाना चाहिए।

आ. नीचे लिखे अनुच्छेद का अनुवाद हिंदी में कीजिए:

(1x6=6)

Nature works with us. She provides the earth which we plough. She grows and ripens the seeds that we sow and reap. She furnishes with the help of human labour, the wool that we spin and the food we eat. And it is never forgotten that we are clothed with, all that shelters us, from the palace to the cottage, is the result of labour.

इ. किन्हीं चार प्रश्नों का उत्तर लिखिए:

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(4x2=8)

1. अनुवाद के मुख्य प्रकारों को लिखिए।
2. अनुवाद के बारे में नाइडा की परिभाषा लिखिए।
3. अनुवाद प्रक्रिया के तीन चरण लिखिए।
4. अच्छे अनुवादक के पाँच गुणों को लिखिए।
5. अनुवाद की परिभाषा की प्रमुख तीन दृष्टियाँ लिखिए।
6. शब्द-प्रतिशब्द अनुवाद किसे कहते हैं ?
7. स्रोतभाषा और लक्ष्यभाषा की अर्थान्तरण की प्रक्रिया को समझाइए।
8. अनुवाद में बहुज्ञता और विवेकशीलता का क्या महत्व है ?

II. अ. निम्नलिखित अवतरण को ध्यानपूर्वक पढ़िए और संबंधित प्रश्नों का

(5x2=10)

उत्तर लिखिए:

कविता ही मनुष्य के हृदय को स्वार्थ संबंधों के संकुचित मंडल से ऊपर उठाकर लोक-समाज भावभूमि पर ले जाती है, जहाँ जगत् की नाना गतियों के स्वरूप का साक्षात्कार और शुद्ध अनुभूतियों का संचार होता है, इस भूमि पर पहुँचे हुए मनुष्य को कुछ काल के लिए अपना पता नहीं रहता। वह अपनी सत्ता को लोकसत्ता में लीन किये रहता है। उसकी अनुभूति सबकी होती है। इस अनुभूति और योग के अभ्यास से हमारे मनोविकार का परिष्कार तथा शेष सृष्टि के साथ हमारे रागात्मक संबंध की रक्षा और निर्वाह होता है। इन व्यायाम और परिष्कार को तभी समझा जा सकता है जबकि इनका प्रकृत सामंजस्य जगत् के भिन्न भिन्न रूपों, व्यापारों या तथ्यों के साथ हो जाता है। जिस प्रकार जगत् के अनेक रूपात्मक है, उसी प्रकार हमारा हृदय भी अनेक भावों से भरा है। इन्हीं भावों के सूत्र से मनुष्य जाति जगत् के साथ तादात्म्य का अनुभव करती चली आयी है।

Contd...2

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प्रश्न:

1. भावों का व्यायाम कब संभव है ?
2. मनुष्य जाति जगत् के साथ तादात्म्य का अनुभव किसके कारण करती आयी है ?
3. हमारे मनोविकार का परिष्कार कैसे मुमकिन है ?
4. शुद्ध अनुभूतियों का संचार कब होता है ?
5. "अनेक रूपात्मक जगत् की तरह हमारा हृदय अनेक भावों से भरा है" क्यों ?

(1x5=5)

आ. निम्नलिखित अवतरण का संक्षिप्त रूप लिखकर शीर्षक दीजिए :

1. विज्ञापन करने का प्रधान साधन समाचार पत्र है । इससे विज्ञापन देनेवाले, समाचार पत्रों को निकालनेवाले और सम्बन्धी उपभोक्ताओं को जहाँ लाभ होता है वहाँ उससे कई अधिक लाभ उन व्यक्तियों को होता है जो समाचार पत्रों को पढ़ते हैं । समाचार पत्र में यदि विज्ञापन न आये तो उनका मूल्य बहुत कुछ बढ़ जाता है । जिससे पढ़नेवालों की संख्या निश्चित रूप से भी अधिक महत्व होती है । क्योंकि इससे जनता को बहुत सी वस्तुओं का ज्ञान मिल जाता है । जो उसको पहले मालूम नहीं रही हो । कभी कभी समाचार पत्रों में देखते हैं कि बहुत सी दवाईयों के नुस्के आया करते हैं जिससे यह ज्ञात हो जाता है कि अमुक दवाई में कौन कौन सी वस्तुएँ मिली है ।

इ. निम्नलिखित पारिभाषिक शब्दावली का रूपांतरण हिन्दी में कीजिए : (5x1=5)

1. Cabinet
2. Honorarium
3. Negligence
4. Designation
5. Technical

III. अ. एक वाक्य में उत्तर लिखिए :

(6x1=6)

1. धाय माँ पन्ना के पुत्र का नाम क्या है ?
2. अशोक की बहन का नाम क्या है ?
3. उमा की पढ़ाई सच में कहाँ तक हुई थी ?
4. किसकी निर्दयता एवं क्रूरता से पन्ना धाय ने कुँवर उदयसिंह की रक्षा की ?
5. "मैं भी मानव हूँ" एकांकी किसकी विजय से संबंधित है ?
6. उमा के चेहरे पर क्या देखकर बाप बेटा चौक उठते हैं ?

आ. किसी एक का संदर्भ सहित स्पष्टीकरण दीजिए :

(1x6=6)

1. "एक बंदी का सिर भी नहीं झुका सके। खोपड़ी ठुकराने के लिए तो अनेक गीदड़ श्मशान में घुम करते हैं, वह पुरुषों का मार्ग नहीं है ।"
2. "खूबसूरती पर टैक्स! मज़ाक नहीं साहब, यह ऐसा टैक्स है जनाब कि देनेवाले चूँ भी नहीं करेंगे"

इ. किसी एक पात्र का चरित्र चित्रण लिखिए :

(1x6=6)

1. "रीढ़ की हड्डी" एकांकी का रामस्वरूप ।
2. "सूखी डाली" एकांकी का परेश ।

Contd..

(1x12=12)

ई. किसी एक प्रश्न का उत्तर विस्तृत रूप में लिखिए :

1. "रीढ़ की हड्डी" एकांकी का सारांश विशेषताओं के साथ अपने शब्दों में लिखिए ।
2. "मैं भी मानव हूँ" एकांकी का सार लिखिए ।

(6x1=6)

IV.अ. एक वाक्य में उत्तर लिखिए :

1. "बहू की विदा" एकांकी के रचयिता कौन हैं ?
2. युधिष्ठिर को दुर्योधन कितना समय देने की बात करता है ?
3. बड़ी बहू राधा रामायण के बहाने छुपकर क्या पढ़ती थी ?
4. जीवनलाल की पत्नी का नाम क्या है ?
5. दुर्योधन कहाँ छुपा हुआ था ?
6. वीना अण्डे का हलवा किसे बनाकर देने की बात कहती है ?

(1x6=6)

आ. किसी एक का संदर्भ सहित स्पष्टीकरण दीजिए :

1. "चुप रहो तुम! मेरी बेटी को विदा न करके उन्होंने मेरा अपमान किया है । मैं...मैं..."
2. "देखो, हमारी भाभी के लिए कुछ मत कहना । हमारी भाभी देवी की प्रतिमा है, तुम्हारी तरह नहीं हैं ।"

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(1x6=6)

इ. किसी एक पात्र का चरित्र चित्रण लिखिए :

1. अंडे के छिलके एकांकी की राधा ।
2. "बहू की विदा" एकांकी की कमला ।

(1x12=12)

ई. किसी एक प्रश्न का उत्तर विस्तृत रूप में लिखिए :

1. अंडे के छिलके एकांकी का सार लिखिए ।
2. "महाभारत की एक साँझ" एकांकी में एकांकीकार ने दुर्योधन को सुयोधन बनाया है ? स्पष्ट कीजिए ।

(2015 Batch onwards)

G 337.3

Reg. No:

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ಸಂತ ಅಲೋಶಿಯಸ್ ಕಾಲೇಜು (ಸ್ವಾಯತ್ತ)

ಮಂಗಳೂರು

ಬಿ.ಕಾಂ. - ಮೂರನೆಯ ಚತುರ್ಮಾಸ ಅಂತಿಮ ಪರೀಕ್ಷೆ

ಅಕ್ಟೋಬರ್ - 2019

ಕನ್ನಡ ಭಾಷಾ ಪತ್ರಿಕೆ - 3

ಸಮಯ: 3.00 ಘಂಟೆ

ಗಂಪ್ಯ ಅಂಕ: 100

ಕಾವ್ಯ

I ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಎರಡನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(10×2=20)

1. ಭೀಮ- ದುರ್ರೋಧನರ ಮಧ್ಯೆನಡೆದ ಸಂಭಾಷಣೆಯ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿ.
2. ಶರೀಫರು ತಂಬೂರಿಯನ್ನು ಸಾಂಕೇತಿಕ ಅರ್ಥದಲ್ಲಿ ಬಳಸಿದ ಬಗೆಯನ್ನು ವಿವರಿಸಿ.
3. ಕಠೋರನಾಗಿದ್ದ ಕಣಿವೆಯ ಮುದುಕ ಮೃದು ಹೃದಯಿಯಾಗಿ ಪರಿವರ್ತಿತವಾದ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿ.

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಟಿಪ್ಪಣಿ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(3×1=3)

1. ಅಲ್ಲಮಪ್ರಭುವಿನ ಆಲೌಕಿಕತೆ
2. ಪಂಜೆ ಮಂಗೇಶರಾವ್

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ಇ) ಕೆಳಗಿನ ಪದ್ಯಗಳಲ್ಲಿ ಒಂದರ ಭಾವಾನುವಾದ -ಸಂದರ್ಭ-ಸ್ವಾರಸ್ಯಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿ.

(6×1=6)

1. ಪಿರಿಯಣ್ಣನ ನನ್ನಿಯನಾ
ದರದಿಂ ಕಾಯಲೈ ಪೆರಗೇ ಬಾಣಸುಗೆಯ್ವಿಂ
ಕುರುವಂಶಜ ಕೇಳ್ ನಿನ್ನೀ
ಶರೀರ ಮಾಂಸದೊಳೆ ಮರುಳ್ಳೆ ಬಾಣಸುಗೆಯ್ವಿಂ
2. ಶರಣು ಎಂದವರಿಗೆ
ಶರಣು, ಶರಣು ಎಂದ ಶರಣರು
ತಮ್ಮನ್ನು ತಾವೇ ತಿದ್ದಿಕೊಂಡು
ಲೋಕದೊಳಗೆ ತಾವು ಒಬ್ಬರಾಗಿ
ಲೋಕವನೇ ಗೆದ್ದರು

ಈ) ಕೆಳಗಿನ ಪದ್ಯದ ಸಾಲುಗಳಲ್ಲಿ ಎರಡರ ಸಂದರ್ಭ -ಸ್ವಾರಸ್ಯಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿ.

(3×2=6)

1. ಹಿಮವನತಿಗಳೆದೇವ ಚಂದ್ರನೊ
2. ಓದು ಬರಹವ ತೋರುವಾ ಬೂದು ಕನ್ನಡಿ ಬೇಕು ರಾಯರೆ
3. ಪಾತಾಳ ಗಂಗೆಯ ಮೊಗೆವ ಬೇರ ಬಲೆ

ಉ) ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ವಸ್ತುನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(1×5=5)

1. ರನ್ನನಿಂದ ರಚಿತವಾದ ಆಗಮಿಕ ಕಾವ್ಯ ಯಾವುದು?
2. ಪಂಚಿಯವರಿಂದ ರಚಿತವಾದ ಕನ್ನಡದ ಮೊದಲ ಸಣ್ಣಕತೆ ಯಾವುದು?
3. ಪು.ತಿ. ನರಸಿಂಹಚಾರ್‌ರವರು ಬರೆದ ಮಹಾಕಾವ್ಯ ಯಾವುದು?
4. ಸತ್ಯಾನಂದ ಪಾತ್ರೋಟರವರು ಯಾವ ಚಲನಚಿತ್ರಕ್ಕೆ ಹಾಡನ್ನು ಬರೆದಿದ್ದಾರೆ?
5. ವಿಶ್ವಾಸ ಕವನದ ಕವಯತ್ರಿ ಯಾರು?

Contd..2

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ಗದ್ಯ ಪ್ರಬಂಧಗಳು

(10×2=20)

II ಅ) ಕೆಳಗಿನ ಮೂರು ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಎರಡನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

1. ಜೀವಂತ ದೃಷ್ಟಾಂತಗಳನ್ನು ಕೊಡುವ ಮೂಲಕ ಷಡಕ್ಷರಿಯವರು ವ್ಯಕ್ತಿತ್ವ ಏಕಸನ ಮೌಲ್ಯಗಳನ್ನು ಹೇಗೆ ಪ್ರತಿಪಾದಿಸಿದ್ದಾರೆ?
2. ತುಳು ಸಂಸ್ಕೃತಿಗೂ ಕುಂದ ಸಂಸ್ಕೃತಿಗೂ ಇರುವ ಸಮಾನತೆ ಹಾಗೂ ವ್ಯತ್ಯಾಸಗಳನ್ನು ವಿವರಿಸಿ.
3. ಎದೆ ಹಾಲು ಮನುಷ್ಯ ಜೀವನಕ್ಕೆ ಹೇಗೆ ಪ್ರಾಮುಖ್ಯ? ಆದರೆ ಅದು ಹೇಗೆ ವಾಣಿಜ್ಯೀಕರಣಗೊಂಡಿದೆ?

(6×1=6)

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಟಿಪ್ಪಣಿ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

1. ಸೊಳ್ಳೆಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ನಿರೂಪಕ ಮತ್ತು ಅವರ ಪತ್ನಿಯಲ್ಲಿರುವ ನಿಲುವುಗಳು
2. ಮುನಿಯಪ್ಪ - ಹನುಮಂತಪ್ಪ ಅಪೂರ್ವ ಸಂಬಂಧ

(1×4=4)

ಇ) ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗೆ ವಸ್ತುನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

1. 'ರಘುಪತಿ ರಾಘವ ರಾಜಾರಾಂ' ಗೀತೆಗೆ ಸಂಗೀತ ಸಂಯೋಜನೆ ಮಾಡಿರುವವರು ಯಾರು?
2. 'ಹಾಡೆಂಬ ಒಡಲು' ಪ್ರಬಂಧದ ಕರ್ತೃ ಯಾರು?
3. 'ಮಾನಸ್ತಂಧ' ಎಂದರೇನು?
4. ವೈದಿಕ ಮಿಷಿಗಳು ಸೊಳ್ಳೆಗೆ ಇಟ್ಟ ಹೆಸರೇನು?

ಕಾದಂಬರಿ

III ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(10×1=10)

1. ಕಾದಂಬರಿಯು ಚಿತ್ರಿಸುವುದು ಅನೇಯ ಅಪರಾಧಗಳನ್ನಲ್ಲ, ಬದಲಾಗಿ ನಮ್ಮ ಸಾಮಾಜಿಕ ಅವ್ಯವಸ್ಥೆಗಳನ್ನು ಈ ಹೇಳಿಕೆಯನ್ನು ವಿವರಿಸಿ
2. ಫಾರಿಸ್ಟರ್ ನಾಗರಾಜನ ದುರಂತಕ್ಕೆ ಕಾರಣವೇನು? ವಿವರಿಸಿ

(3×2=6)

ಆ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಎರಡನ್ನು ಟಿಪ್ಪಣಿ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

1. ವೇಲಾಯುಧನ ಪಾತ್ರವನ್ನು ಚಿತ್ರಿಸಿ
2. ಮೂಡಿಗರೆಯಲ್ಲಿ ಕಂಪ್ರಿನಾಯಿಗಳ ಹಾವಳಿ
3. ಜಂಕ್ಷನ್ ಬಾಕ್ಸ್ ಮತ್ತು ತಿಪ್ಪಣ್ಣ

(1×4=4)

ಇ) ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ವಸ್ತು ನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

1. ಕೃಷ್ಣೇಗೌಡ ಆನೆಯನ್ನು ಎಲ್ಲಿಂದ ತಂದಿದ್ದ?
2. ಲೇಖಕರ ಇಕಾಲಜಿಸ್ಟ್ ಗಳೆಯನ ಹೆಸರೇನು?
3. ಮುನ್ನಿಪಲ್ ಪ್ರಸಿಡೆಂಟರ ಹೆಸರೇನು?
4. ಚಲನಚಿತ್ರವಾಗಿ ಪ್ರಸಿದ್ಧಿಯನ್ನು ಪಡೆದ ಪೂರ್ಣಚಂದ್ರ ತೇಜಸ್ವಿಯವರ ಒಂದು ಕೃತಿಯನ್ನು ಹೆಸರಿಸಿ.

ಕ್ರಿಯಾತ್ಮಕ ಕನ್ನಡ

IV. ಅ) ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಒಂದನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

(7×1=7)

1. ಶುಭಾಶಯ ವ್ಯಂಗ್ಯ ಚಿತ್ರದ ವಿಡಂಬನೆಯನ್ನು ವಿಶ್ಲೇಷಿಸಿ
2. ಮೇಡಿಸ್ ಚೈನಾ ವ್ಯಂಗ್ಯ ಚಿತ್ರವನ್ನು ವಿಶ್ಲೇಷಿಸಿ

(1×3=3)

ಆ) ಕೆಳಗಿನ ಎಲ್ಲಾ ಪ್ರಶ್ನೆಗಳಿಗೆ ವಸ್ತುನಿಷ್ಠ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ.

1. ಭಾರತದ ವ್ಯಂಗ್ಯ ಚಿತ್ರಗಳ ಪಿತಾಮಹ ಎಂದು ಯಾರನ್ನು ಕರೆಯುತ್ತಾರೆ?
2. 'ಕಾರ್ಟೂನ್' ಎಂಬ ಇಟಾಲಿಯನ್ ಪದದ ಅರ್ಥ ಏನು?
3. ಮಿಹಿಮಾಸ್ ಚಲನ ವ್ಯಂಗ್ಯ ಚಿತ್ರದ ರಚನೆಗಾರ ಯಾರು?

(2016 batch onwards)

G 338.3

Reg. No:

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St. Aloysius College (Autonomous)
Mangaluru
B.Com. Semester III – Degree Examination
October - 2019
SANSKRIT

Time: 3 Hours

Max. Marks: 100

- 1 *इलोकत्रयं कर्णाटकभाषया आङ्ग्लभाषया वा अनुवादं कृत्वा विवृणुत ।* 3 X 8 = 24
- 1.1 पुराणमित्येव न साधु सर्वं न चापि काव्यं नवमित्यवद्यम् ।
सन्तः परीक्ष्यान्यतरद्भजन्ते मूढः परप्रत्ययनेयबुद्धिः ॥
- 1.2 ये याताः किमपि प्रथार्य हृदये पूर्वं गता एव ते
ये तिष्ठन्ति भवन्तु तेऽपि गमने कामं प्रकामोद्यताः ।
एका केवलमर्थसाधनविधौ सेनाशतेभ्योधिका
नन्दोन्मूलनदृष्टवीर्यमहिमा बुद्धिस्तु मा गन्मन ॥
- 1.3 अतिमात्रभासुरत्वं पुष्यति भानोः परिग्रहादनलः ।
अधिगच्छति महिमानं चन्द्रोऽपि निशापरिगृहीतः ॥
- 1.4 समुत्खाता नन्दा नव हृदयशल्या इव भुवः
कृता मौल्ये लक्ष्मीः सरसि नलिनीव स्थिरपदा ।
द्वयोः सारं तुल्यं द्वितयमभियुक्तेन मनसा
फलं कोपप्रीत्योर्द्विषति च विभक्तं सुहृदि च ॥
- 1.5 धैर्यावलम्बिनमपि त्वरयति मां मुरजवाद्यरागोऽयम् ।
अवतरतः सिद्धिपथं शब्दः स्वमनोरथस्येव ॥
- 2 *द्वयोः संस्कृतभाषया टिप्पणीं लिखत ।* 2 X 6 = 12
- 2.1 सूत्रधारः ।
- 2.2 गूढचरः ।
- 2.3 विदूषकः ।
- 3 *द्वयोः कर्णाटकभाषया आङ्ग्लभाषया वा टिप्पणीं लिखत ।* 2 X 6 = 12
- 3.1 भरतवाक्यम् ।
- 3.2 कालिदासः ।
- 3.3 चाणक्यः ।
- 4 *पञ्चानां सन्दर्भसहितविवरणं कर्णाटकभाषया आङ्ग्लभाषया वा लिखत ।* 5 X 4 = 20
- 4.1 ननु आकृतिविशेषेषु आदरः पदं करोति ।
- 4.2 सुशिक्षितोऽपि सर्व उपदेशदर्शने न निपुणो भवति ।
- 4.3 अहो दुरासदो राजमहिमा ।
- 4.4 न हि सर्वः सर्वं जानाति ।
- 4.5 पत्तने विद्यमानेऽपि ग्रामे रत्नपरीक्षा ।
- 4.6 कामं खलु सर्वस्यापि कुलविद्या बहुमता ।
- 4.7 कुलवधूरिव निश्चला संवृता ।

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Contd...2

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2 X 10 = 20

5 द्वयोः कर्णाटकभाषया आङ्ग्लभाषया वा प्रबन्धात्मकमुत्तरं लिखत ।

5.1 संस्कृतनाटकस्य उगम-विकास विचारान् अधिकृत्य लिखत ।

5.2 मुद्राराक्षसे अङ्गलिमुद्राधिगमम् विवृणुत ।

5.3 हरदत्त - गणदासयोः वाद-प्रतिवादः तथा तस्य औचित्यं च विशदयत ।

5.4 चाणक्य - चन्दनदासयोः संवादं तथा तस्य परिणामम् अधिकृत्य लिखत ।

6 अलङ्कारमेकं सलक्षणं सोदाहरणं संस्कृतेन विवृणुत ।

1 X 6 = 6

6.1 उपमा ।

6.2 श्लेषः ।

6.3 रूपकः ।

7 एकं छन्दः सलक्षणं सोदाहरणं विवृणुत ।

1 X 6 = 6

7.1 अनुष्टुप् ।

7.2 इन्द्रवज्रा ।

7.3 वसन्ततिलका ।

(2018 Batch onwards)

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Reg. No:

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

October - 2019

KONKANI

Time: 3 Hours

Max. Marks: 100

I ಅ) ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ.

(1×5=5)

- 1) ಪಾವ್ಲಾಚೊ ರಂಗ್ ಕಸಲೊ?
- 2) 'ಸೊಂಶ್ಯಾಚೆ ಕಾನ್' ಕವಿತಾಚೊ ಬರಯ್ಲಾರ್ ಕೋಣ್?
- 3) ಕಷ್ಟಾಂಚೊ ಫಳ್ ಕಿತೆಂ ಜಾವ್ನಾಸಾ?
- 4) ಕವಿಕ್ ಖಿಯ್ ಫುರ್ಲಾ?
- 5) ಕೊಣಾಂ ಬರಿ ಥಿರ್ ಉರೊಂಕ್ ಜಾಯ್?

ಆ) ಖಿಂಚಾಯ್ ದೋನ್ ಕವನಾಂಚಿ ಸ್ವಾರಸ್ಯ್ ಬರವ್ನ್ ವಿವರಿಯಾ.

(5×2=10)

- 6) ಗಿಚ್ಚುಂಕ್ ಸುರು ಕೆಲ್ಲೊ ರಿಚ್ಚಿ ಕವಿ ಜಾಲ್ಲೊ ಪ್ರಸಂಗ್ ಕಳಯಾ.
- 7) ಮನ್ಶ್ಯಾ ಸಂಬಂಧ್ ಘರಾ ಮುಖಾಂತ್ ಕಸೊ ವ್ಯಕ್ತ್ ಜಾಲಾಂ?
- 8) 'ಭಾಟಾ ಮಧ್ಲಾ ಸಾದ್ಯಾ ಘರಿ' ಕವಿ ಕಶೆಂ ಜಿಯೆಂವ್ಕ್ ಅತ್ರಗ್ರಾ?

ಇ) ಖಿಂಚಾಯ್ ದೋನ್ ಸವಲಾಂಕ್ ಜಾಪಿಂ ಬರಯಾ.

(5×2=10)

- 9) ಮಾತಿಯೆಚ್ಯಾ ಕೃತಿಯಾಂಕ್ ಆನಿ ಮನ್ಶ್ಯಾ ಸಂಬಂಧಾಕ್ ಆಸ್ಚೊ ತಾಳ್ ವಿವರಿಯಾ.
 - 10) ಕವಿಕ್ ಖಿಯ್ ಪುರ್ಲಾ ಮ್ಹಣ್ ಕವಿ ಚಾ. ಪ್ರಾ ಸಾಂಗ್ರಾ?
 - 11) ಕವಿ ಪ್ರಕಾರ್ ಪಾವ್ಲಾಚೊ ರಂಗ್ ಕಿತೆಂ ಜಾವ್ನಾಸಾ.
- ಈ) ಖಿಂಚಾಯ್ ಎಕಾ ಕವನಾಚಿ ಸ್ವಾರಸ್ಯ್ ಬರವ್ನ್ ವಿವರಿಯಾ.

(5×1=5)

- 12) ರಂಗ್ ಮ್ಹಜೊ ಅಸಲೊ
ಜಾಕಾ ಜಾಯ್ ತಸಲೊ
ಜಾಂಕುಂತ್ ಹಾಂವ್ ಭರ್ಲೊಂ
ತಾಚೊಚ್ ರಂಗ್ ಮ್ಹಜೊ ಜಾಲೊ

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- 13) ನಿಸ್ತಂ ಫಾಲ್ಚಿ ಮಾಲ್ಚಿ ಮ್ಹಜಿ
ಮಾತಿಯೆ ಥಾವ್ನ್ ಜಲ್ಮಲ್ಲಿ
ಉದ್ಯಾಚ್ಯಾ ಭಾಣಾ ಆನಿ
ಪೆಜೆಚಿ ಮೊಡ್ಕೆ ಸವೆಂ
ಜಿವಿತ್ ಸಾರುಂಕ್ ಆಯಿಲ್ಲಿ |

(6×1=6)

II ಅ) ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ:

- 14) 'ಹಿಪ್ಪಿಚಲಿ' ಖಿಯ್ಲಾರ್ ವಸ್ತಿ ಕರ್ತಾ?
- 15) ಕೋಣ್ ಪಾಟಿಂ ಘರ ವೆತಾ?
- 16) ಬಾಬುಲೊ ಆಪ್ರೆಕ್ ಖಿಯ್ ವೆತಾ?
- 17) ಮ್ಹಜಿ ಬಾ ಖೈಗಿಲೀ ಕಾಣಿಯೆಚೊ ಬರಯ್ಲಾರ್ ಕೋಣ್ ?
- 18) ಅಮಾಸಾಚಿ ಪ್ರಾಯ್ ಕಿತ್ಲೆಂ?
- 19) 'ಹಿಪ್ಪಿ ಚಲಿ' ಕಾಣಿಯೆಚೊ ಬರಯ್ಲಾರ್ ಕೋಣ್?

Contd...2

ಅ) ಖಿಂಚಾಯ್ ದೋನ್ ವಾಕ್ಯಾಚಿ ಸಂದರ್ಭ ಕಳವ್ನ್ ಸ್ವಾರಸ್ಯ ಬರಯಾ.

- 20) "ಮನ್ಯಾಂ ಕಡೆನ್ ದೇವ್ ಉಲಯ್ನಾ ರೇ ಮ್ಹಜ್ಯಾ ರಾಯಾ"
- 21) "ಚಿಯರ್ ಟು ಸಿಂಡ್ರೆಲಾ ಅಂಡ್ ಹರ್ ಬೇಬಿ ಇನ್ ದ ಊಂಬ್"
- 22) ಆಜಿಯೆ ಬಾಕ್ ಹಾಡುಂಕ್ ತೂಂ ಧೋಲಿ ಕಿತ್ಯಾಕ್ ದಾಡೀನಾ ಗೆ?

ಇ) ಖಿಂಚಾಯ್ ಎಕಾ ಸವಲಾಕ್ ಚಾಪ್ ಬರಯಾ:

(5×1=5)

- 23) ಓಪ್ಪಿ ಚಲಿ, ಸಿಂಡ್ರೆಲಾ ಆನಿ ಲೇಖಿಕಾಂ ಮಧ್ಲೆ ಸಂಬಂಧ್ ವಿವರಿಯಾ.
- 24) ಆವಯ್ಚ್ಯಾ ಅಕಾಲಿಕ್ ಮರ್ಣಾ ನಂತರ್ ಬಾಬುಲ್ಯಾಚಿ ಸ್ಥಿತಿ ವಿವರಿಯಾ.

ಈ) ಖಿಂಚಾಯ್ ಎಕಾಚಿ ಪಾತ್ರ್ ಚಿತ್ರಕ್ ಕರಾ.

(4×1=4)

- 25) ಸಿಂಡ್ರೆಲಾ
- 26) ಬಾಬುಲ್ಯಾಚಿ ಆಜಿ

III ಅ) ಎಕಾ ವಾಕ್ಯಾನ್ ಚಾಪ್ ಬರಯಾ.

(1×5=5)

- 27) ದೊನ್ಪಾರಾಚೊ ಸೈರೊ ಕೋಣ್?
- 28) ಆಧುನಿಕ್ ಸ್ತ್ರೀ ಕೋಣ್ ?
- 29) ಸೈಲ್ಯಾಚೊ ಬೆಕಾರಿ ಭಾವ್ ಕೋಣ್?
- 30) ಶಹರಾಂತ್ ದೊನ್ಪಾರಾಚ್ಯಾ ಸೈರ್ಯಾಂಕ್ ಮೆಳ್ಳೊ ಸ್ವಾಗತ್ ಕಸಲೊ?
- 31) ನಾಟಕ್ ಸುರು ಜಾತಾನಾ, ಭುರ್ಗಿಂ ಖಿಯರ್ ಮಗ್ನ್ ಆಸ್ತಾತ್?

ಆ) ಖಿಂಚಾಯ್ ದೋನ್ ವಾಕ್ಯಾಚಿ ಸಂದರ್ಭ ಕಳವ್ನ್ ಸ್ವಾರಸ್ಯ ಬರಯಾ.

(5×2=10)

- 32) "ಬರಿ ಖಬರ್ ಸಾಂಗೊಂಕ್ ಆಯಿಲ್ಲೊ"
- 33) "ತುಮಿ ತೆಗಾಂ ತಿರಂಗಾ ಲಡಾಯ್ ಕರ್ತಾತ್"
- 34) "ಟಿ.ವಿ ಆಸ್ಲಲ್ಯಾ ಫರಾ ವೇಳ್ ಆಸನಾ".

ಇ) ಖಿಂಚಾಯ್ ಎಕಾ ಸವಲಾಕ್ ಚಾಪ್ ಬರಯಾ.

(10×1=10)

- 35) ದೊನ್ಪಾರಾಚ್ಯಾ ಸಯ್ರಾಕ್ ಧಾಂವ್ಡಾಂವ್ಕ್ ಕೆಲ್ಲೆಂ ಸಾಧನ್ ವಿವರಿಯಾ.
- 36) ಬಪ್ಪುಕ್ ನೊಬ್ಲೆಚ್ಯಾ ಕುಟ್ಮಾಂಚ್ಯಾಂನಿಂ ದಿಲ್ಲೊ ಸ್ವಾಗತ್ ಆನಿ ಹಾಚೊ ಪರಿಣಾಮ್ ಕಿತೆಂ?

IV. ಅ) ಎಕಾ ವಾಕ್ಯಾನ್ ಚಾಪ್ ಬರಯಾ.

(1×5=5)

- 37) ಪರಿಪತ್ರ್ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?
- 38) ಜಾಹೀರಾತ್ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?
- 39) ಪತ್ರಾಚಿ ಮುಖ್ಯ್ ಲಕ್ಷಣ್ ಕಿತೆಂ?
- 40) ಕೊಣೆ ಸಂಪದಾಕಾಂಕ್ ಪತ್ರ್ ಬರೆವ್ಣೆತ್?
- 41) ವಿಚಾರಣ್ ಪತ್ರ್ ಮ್ಹಳ್ಯಾರ್ ಕಿತೆಂ?

ಆ) ತಿನಿ ಸವಾಲಾಂಕ್ ಚಾಪಿ ಬರಯಾ.

(5×3=15)

- 42) "ಸಾಂ. ಲೂವಿಸ್ ಕಾಲೇಜಿಂತ್ ಕೊಂಕ್ಣಿ ಉಪನ್ಯಾಸಕಚಿ ಗರ್ಜ್" ಮ್ಹಳ್ಯಾ ಶಿರೋನಾಮಾ ಖಾಲ್ ಜಾಹೀರಾತ್ ತಯಾರ್ ಕರಾ.
- 43) 'ಆಂಜೆಲ್' ಕಾದಂಬರಿಂಚ್ಯೊ ಪ್ರತಿಯೊ ಚಾಯ್ ಮ್ಹಣ್ ವಿಚಾರ್ಣ್ ಕೊಂಕ್ಣಿ ಸಂಸ್ಕಾಚ್ಯಾ ನಿರ್ದೇಶಣಾಕ್ ಪತ್ರ್ ಬರಯಾ.
- 44) ಸೂಕ್ತ್ ಕಾರಣ್ ದೀವ್ನ್, ದೋನ್ ದಿಸಾಂಚಿ ರಜಾ ವಿಚಾರ್ಣ್ ತುಮ್ಚ್ಯಾ ಸಂಸ್ಕಾಚ್ಯಾ ಪ್ರಾಂಶುಪಾಲಾಕ್ ಪತ್ರ್ ಬರಯಾ.

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(2016 Batch onwards)

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St Aloysius College (Autonomous)

Mangaluru

**B.A. /B.Sc./B.Com. - Semester III -Degree Examination
October - 2019**

ADDITIONAL ENGLISH

Time: 3 hrs.

Max Marks: 100

UNIT - I

(Short Story and Prose)

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

1. What are A.G. Gardiner's views on the custom of shaking hands?
2. How would you describe Okeki's character? Use details from the story 'Marriage is a Private Affair' to support your answer?

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

(2x10=20)

1. Explain the ways that the Indians, Chinese and Japanese people greet.
2. The story 'Marriage is a Private Affair' is full of conflicts among people and ideas. What are the least two of these conflicts? Does the story resolve them? If so, how?
3. The story's subject is a marriage that occurs against parent's wishes. Elaborate on the theme of the story.

UNIT - II

(Poetry)

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I Answer the following in about 150 words each: (4x5=20)

1. How does the poet depict the struggles of the scholar in the narrow street?
2. The river of Heaven speaks about the Imagery River, Heaven and God. What is your opinion about the imagery that is provided in the poem?
3. How does the poet portray wine as the symbol of prosperity and good health?
4. Who is Osiris? How do the Egyptians worship Osiris?

UNIT - III

(Novel)

I Answer the following in about 150 words each: (1x5=5)

1. What is the nature of Clara and Alice's relationship?

II Answer any TWO of the following in about 300 words each:

(2x10=20)

1. Patrick watches Finnish loggers skating at night, observing them at play. How does this prelude determine his later interactions with other immigrant communities?

Contd...2

2. What is the symbolic significance of Patrick becoming a searcher? How is he a searcher throughout life? What is he searching for?
3. What is the significance of the title of the novel 'In the skin of a Lion' and prefacing quotation from the Epic of Gilgamesh?

UNIT – IV

(Grammar and Vocabulary)

I Write a dialogue of 15 turns on the following: (10)

Two students discussing the cause and effects of the Kerala floods.

II Make sentences on the following: (5x1=5)

1. Rest (relax)
2. Rest (remaining)
3. Stunt (check the growth of)
4. Stunt (a daring feat)
5. Lie (at rest) or lie (make false statement)

III Rewrite as directed: (5x1=5)

1. She is honest. (Transform into a negative sentence without changing the meaning of the sentence)
2. We shall forever be grateful to you. (Transform into a negative sentence without changing the meaning of the sentence).
3. Burj Khalifa is the tallest building in the world. (Transform into a negative sentence without changing the meaning of the sentence).
4. Keep off the grass. (Transform into an interrogative sentence).
5. Shut up and listen! (Transform into an interrogative sentence).

IV Write a speech of about 100 words on the following: (5)

You are the chief guest at the Literary Fest at your college.

V Fill in the blanks to complete the clichés: (5x1=5)

1. Ignorance is -----.
2. You can't judge a book by its -----.
3. Old habits die -----.
4. Laughter is the best -----.
5. The calm before the -----.

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**St Aloysius College (Autonomous)
Mangaluru**

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

October – 2019

FRENCH

Time: 3 hrs.

Max Marks: 100

1. Mettez le texte au passé composé

10

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

Kermesse: fair

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2. Mettez les verbes au subjonctif

5

- a) Il faut que tu la vaisselle ce soir. (faire)
- b) Je veux qu'il avec nous. (nous)
- c) Il est essentiel que nous le train. (prendre)
- d) Je regrette que vous malade. (être)
- e) Je voudrais que vous avec moi. (sortir)

3. Mettez à la forme passive

5

Le Président français a reçu le Premier Ministre anglais. Ils ont abordé le problème de le pêche. Ils ont pris des mesures communes. Les syndicats de pêcheurs ont refusé les propositions du gouvernement. Ils iront aux grèves.

4. Mettez les verbes a la forme qui convient

5

- a) Si elle te donne de l'argent, ce que tu (faire)?
- b) S'il avait de la patience, il(développer) ce jeu vidéo.
- c) Si tu es fatigué, (se reposer).
- d) Si tu as l'appareil photo, (prendre) une photo!
- e) Si j'étais riche, j' (acheter) une maison.

5. Mettez à l'indirect

5

Max : Qu'est-ce que tu fais demain ?

Pitt: Je vais au concert avec Jules.

Max : Tu es libre dimanche?

Pitt: Je vais chez mes grands-parents.

Max : Où habitent-ils ?

Pitt: À 14^e arrondissement.

Max m'a demandé

Contd...2

6. Répondez aux questions

5x6=30

- a) Quels sont les sports les plus pratiqués, les plus regardés dans votre pays ?
- b) Parlez d'un objet ancien dans votre maison.
- c) Écrivez d'un peintre célèbre
- d) Expliquez une fête française
- e) Parlez d'un mouvement de peinture
- f) Expliquez le marathon de Paris.
- g) Quel est votre plus grand exploit ou votre plus grande réussite.

7. Dialoguez

10

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

OU

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

8. Ecrivez une lettre à votre ami sur un des sujets

10

Décrivez une recette française

Ou

Vous avez visité un pays. Décrivez les habitudes dans ce pays.

9. Compréhension

10

Lisez le texte et répondez aux questions

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

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

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

Contd...3

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

Sous la présidence de François Hollande, l'instauration de la taxe carbone ne rencontre pas une forte hostilité dans l'opinion publique, le prix du pétrole étant plutôt en baisse lors de son quinquennat. Mais entre 2017 et 2018, le prix du baril passe de 40 à 80 dollars environ ; la hausse des tarifs s'élève à 28 % pour le fioul domestique, à 22 % pour le gaz naturel, à 21 % pour le diesel, à 13 % pour l'essence³. Le phénomène est amplifié par une augmentation de la taxe carbone, prévue dès sa mise en place mais que le gouvernement d'Édouard Philippe décide d'accélérer.

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

- a) Où se trouve son origine ce mouvement?
- b) Ce mouvement, que demande-t-il ?
- c) Champs-Élysées est le point de départ de la manifestation. Vrai ou faux ?
- d) Pour quelle raison l'institution internationale critique le gouvernement ? (2)
- e) Qui est Emmanuel Macron?
- f) Qui sont affecté par la hausse des prix?
- g) Qu'est-ce-que La Tribune indique ?
- h) Donnez la forme nominale du verbe *augmenter*
- i) Trouvez la forme verbale de *blessure*. Écrivez l'infinitif du verbe

10. Remplissez les blancs utilisant les mots aidants

5

(arrondissement, quartier, Street Art, balade, promenade)

Cette _____ commence et finit place de la République, dans un grand tour de 2h environ. Vous profiterez de l'agréable atmosphère du 10ème _____ de Paris, du canal Saint-Martin, puis du _____ de Belleville et toute une partie du 19ème arrondissement, l'une des zones les plus vivantes de la capitale.

En fil rouge de cette _____, vous découvrirez de nombreux, et surprenants, murs devenus les supports d'expression favoris du _____ dans la capitale.

11. a) Expliquez les qualités qu'un journaliste doit avoir et les défauts qu'il ne doit pas avoir 2
- b) Si vous aimez la couleur vert, quels sont vos qualités 2
- c) Nommez quelques objets reliés à la couleur rouge 1

(2014 Batch onwards)

G 151.3

Reg. No:

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St Aloysius College (Autonomous)

Mangaluru

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

October - 2019

MALAYALAM

Time: 3 Hours

Max. Marks: 100

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- I. രണ്ടെണ്ണം വ്യാഖ്യാനിക്കുക (2x5 =10)**
- ഈ വീരയുവാവിനെ ക്ഷണിക്കു സമുന്നത-
ജീവിത സൗധ ശിലാസ്ഥാപനത്തിനു നിങ്ങൾ
 - എനിക്കുമുണ്ടേതോ ചിലതെല്ലാമുഴി-
പ്പുരപ്പിന്നൊടൊന്നു പറഞ്ഞു പോകാൻ..
 - പലദേശത്തിൽ, പലവേഷത്തിൽ
പലപലഭാഷയിൽ ഞങ്ങൾ കമിപ്പു
പാരിതിലാദിയിലുദയം കൊണ്ടുപൊ-
ലിഞ്ഞൊരു പൊന്നോണത്തിൽ ചരിതം
- II. രണ്ടെണ്ണത്തിനു കുറിപ്പു തയ്യാറാക്കുക (2x5=10)**
- ബെബാബ് മരത്തിൻ സവിശേഷത വ്യക്തമാക്കുക
 - ബൈറയുടെ സവിശേഷത എന്തൊക്കെയാണെന്ന് വിശദമാക്കുക
 - ന്യാസാലൻറിന്റെ കാപ്പിരി വിഭാഗങ്ങൾ ഏതൊക്കെ ?
- III. രണ്ടെണ്ണത്തിന് മൂന്നു പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (2x15=30)**
- 'എന്റെ വേളി' എന്ന കവിതയുടെ വിഭിന്നാർത്ഥതലങ്ങൾ ചൂണ്ടിക്കാട്ടി
അതിനൊരാസവാദനം തയ്യാറാക്കുക
 - കുലഗിരിയിൽ നിന്നും സമതലത്തിലേക്കൊഴുകിയ കാട്ടാനിനുണ്ടായ
അനുഭവങ്ങളെന്തെല്ലാം?
 - 'വിവേകാനന്ദപ്പാറയിൽ' -ഒരാസവാദനം തയ്യാറാക്കുക
- IV. രണ്ടെണ്ണത്തിന് മൂന്നുപുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (2x15=30)**
- 'ശക്തിയേറിയ ഒരഴകെന്നോ അഴകേറിയ ഒരു ശക്തിയെന്നോ' ഉള്ള വിശേഷണം
വികേന്ദ്രീകൃതമല്ലാത്തതിനെ സംബന്ധിച്ചിടത്തോളം എത്രമാത്രം അർത്ഥവത്താണെന്ന്
പരിശോധിക്കുക
 - കാപ്പിരികളുടെ വിചിത്രസ്വഭാവത്തെക്കുറിച്ച് പൊറ്റക്കാട് വിവരിക്കുന്നതെങ്ങിനെ?
 - ജന്മനാട്ടിൽ കാപ്പിരികൾക്ക് അനുഭവിക്കേണ്ടി വന്ന യാതനകളെന്തൊക്കെ?
- V. ഒരേണ്ണത്തിന് മൂന്നുപുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (1x15=15)**
- നാലുകെട്ടിന്റെ ഉള്ളിൽ വീപ്പുമുട്ടുന്ന സ്ത്രീ ജീവിതങ്ങൾ നോവലിൽ എങ്ങിനെ
വ്യക്തമാക്കിയിരിക്കുന്നു
 - നായർതറവാടുകളിലെ തകർന്നടിയുന്ന മരുമക്കത്തായത്തിന്റെ ഒരു നേർച്ചിത്രം
നാലുകെട്ടിലൂടെ നമ്മിലേക്കെത്തിക്കാൻ നോവലിസ്റ്റ് ശ്രമിച്ചിരിക്കുന്നു.അപഗ്രഥിക്കുക
- VI. ഒരേണ്ണത്തിന് ആശയം വിശദമാക്കുക (1x5=5)**
- വിതച്ചതേ കൊയ്യൂ
 - നമിക്കിലുയരാം നടുകിൽ തിന്നാം
നൽകുകിൽ നേടിടാം
നമുക്കുനാമേ പണിവതു നാകം
നരകവുമതുപോലെ

G 301.3

Reg. No.:

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St Aloysius College (Autonomous)
Mangaluru
B.Com. Semester III- Degree Examination
October- 2019
FINANCIAL ACCOUNTING - III

Time: 3 hrs.

Max Marks: 100

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

1. Give the meaning of royalty and mention kinds of royalty.
2. Branch supplies to Y Branch goods ₹50,000 at the instruction of the Head office. Pass the Journal entry in the books of the Head office.
3. How will you record the following in the books of head office under stock and debtors system of accounting?
 - a) If there is shortage or loss of stock by accident or pilferage
 - b) When cash is collected from the debtors of the branch
4. What do you mean by re-insurance? ST.ALOYSIUS COLLEGE LIBRARY
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5. What are the characteristic features of Installment purchase system?
6. Net goods sent to Branch ₹ 2,50,000 at cost plus 25% profit. Give the journal entry for recording loading under stock and Debtors Method.
7. Who is a Lessor and Lessee?

SECTION - B

Answer any **FOUR** of the following.

(4x12=48)

8. On 1-1-2014, Patil Limited leased some land for a minimum rent of ₹3,000 for the first year, ₹5,000 in the second year and thereafter ₹10,000 per annum merged into a royalty of 50 paise per ton with the power to recoup short-workings over two years after the occurring of short workings. The annual outputs for the 5 years ending with 31st December, 2018 were:

Years	Outputs (tons)
2014	3,000
2015	8,600
2016	22,000
2017	18,000 (strike for 3 months)
2018	30,000

There was a provision in the lease that in the event of a strike and the minimum rental not being reached, the actual royalties earned for the year discharged all rental obligations for that year.

Show royalty a/c, short working a/c and landlord's a/c in the books of Patil Limited.

Contd...2

G 301.3

9. Raja purchased from Rani a machine on hire purchase system and agreed to pay ₹3,750 down and three installments of ₹ 3,750 each at the end of each year. The cash price of the machine was ₹14,000 and the interest involved was at 5% per annum on outstanding balances. Raja depreciated the truck at 10% per annum on the W.D.V.

Raja paid the down payment and the installment due at the end of the first year but could not pay the installments thereafter and Rani took possession of the machine. Rani spent ₹250 on repairs and sold the machine for ₹ 8,000.

Prepare necessary ledger accounts in the books of Raja and show the calculation of interest.

10. On 31-12-2018, the following balances appeared in the books of the Mangaluru Branch of M/S Leon Ltd having its Head Office in New York.

Particulars	Debit(₹)	Credit(₹)
Stock on 1-1-2018	12,600	
Purchases and sales	75,000	1,12,500
Debtors and Creditors	39,000	26,000
Bills of Exchange	10,400	9,100
Wages and Salaries	4,800	
Rent	3,600	
Sundry charges	1,500	
Furniture and fixture	4,910	
Bank balance	28,990	
New York office account		33,200
	1,80,800	1,80,800

Stock on 31-12-2018 was Rs.32,500. Mangaluru Branch Account in the books of New York Head Office showed a debit balance of \$2,280 on 31-12-2018. Furniture and fixture were acquired from a remittance received from New York of \$350 which exactly converted the cost of furniture and fixtures.

The rate of exchange may be taken at:

Opening rate of exchange ₹14 per \$

Average rate of exchange ₹12 per \$

Closing rate of exchange ₹13 per \$

You are required to prepare the converted Trial Balance, Trading and profit and loss account in the books of New York Head Office.

Contd...3

11. Reon purchased a Refrigerator from Mandovi Traders on 1-1-2016 on installment system.

The payment is to be made as follows;

particulars	₹
Down payment	4,000
At the end of the first year	7,600
At the end of second year	6,000
At the end of the third year	5,500

Other information:

- Interest at 10% per annum is included in these installments.
 - Reon charged depreciation on the asset at 20% per annum on the diminishing balance.
 - You are required to prepare the necessary accounts in the books of Reon and also show the interest calculation.
12. The following were the balances of the Max General Insurance Co Ltd, as on 31-12-2018

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Particulars	Fire (₹)	Marine (₹)	(₹)
Bad debts	10,000	24,000	
Provision for unexpired risk on 1-1-2018	5,00,000	16,40,000	
Additional reserve on 1-1-2018	1,00,000		
Auditors fees			2,400
Directors fees			10,000
Share transfer fees			1,600
Bad debts recovered			2,400
Claims paid and outstanding	3,80,000	7,60,000	
Commission paid	1,80,000	2,16,000	
depreciation			70,000
Interest received			28,000
Difference in exchange (cr)			600
Miscellaneous receipts			10,000
Profit on sale of land			1,20,000
Premiums received	12,00,000	21,60,000	
Management expenses	2,90,000	8,00,000	
Commission earned on reinsurance ceded	60,000	1,20,000	

Contd...4

Other information:

- Provision for unexpired risk is to be kept at 50% of the premiums received for fire and 100% for marine departments.
- The additional reserve in case of fire insurance is to be increased by 5% of net premiums.

Prepare Fire revenue account, Marine revenue account and Profit and Loss account.

13. Write a note on AS-14, As 15 and AS 16.

SECTION - C

Answer any **TWO** of the following.

(2x16=32)

14. Amrutha Industry Ltd., Mysore has a branch at Mangalore to which goods are invoiced at cost plus 25%. The branch sells goods both for cash and credit. Branch expenses are paid from Head Office and Branch has to remit all cash received into Head Office bank account.

Particulars	Amount (₹)
Stock at Branch 1-4-2018 (at cost)	4,80,000
Debtors at Branch 1-4-2018	7,20,000
Goods sent to Branch (at invoice price)	60,00,000
Goods returned to Head Office (at invoice price)	1,20,000
Total sales at Branch	56,00,000
Cash sales at Branch	20,00,000
Cash received from Debtors	32,00,000
Discount, bad debts and allowances to Debtors	1,00,000
Sales return	?
Rent, Rates and Taxes	1,80,000
Salaries, Wages and Bonus	6,00,000
Office expenses	60,000
Stock at Branch 31-3-2019 (at invoice price)	12,00,000
Debtors at Branch 31-3-2019	9,40,000

From the above details prepare in the books of the Head office:-

- Branch Stock a/c
- Branch Debtors a/c
- Branch Adjustment a/c
- Branch Expenses a/c
- Branch P & L a/c
- Goods sent to Branch a/c

Contd...5

15. Karren Colliery company worked coal under a lease from Mr Royal. the terms agreed were as follows:

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- Royalty of ₹10 per ton.
- Minimum amount of ₹50,000 per annum
- Short workings to be recouped only within next two years period with a maximum of ₹5,000 p.a only.
- If in any year the normal output is not reached, the minimum amount was to be regarded as having been reduced proportionately to the period of stoppage due to strike.

year	Output (tons)
2014	4000
2015	4600
2016	5800
2017	4500(strike)
2018	5400

During the year 2017, there was a strike for a period of 3 months.

Prepare the necessary ledger accounts in the books of lessee.

16. M/s PVR traders purchased from Raj Motors company, 3 trucks costing ₹600000 each on hire purchase systems. Payment was to be made ₹3,60,000 down and the remainder in 3 equal annual installments with interest at 9% p.a. M/s PVR traders write off depreciation at 20% p.a on the diminishing balance. They paid the first installment but could not pay the next. Raj Motors Company agreed to leave one truck with M/s PVR traders adjusting the value of other two trucks against the amount due. These trucks were valued on the basis of 30% depreciation p.a on the W.D.V.

Show the necessary ledger accounts in the books of M/s PVR traders and Raj Motors company.

SECTION - D

Answer the following:

(10)

17. Differentiate between:

- Hire purchase system and Installment system.
- Dependent branch and Independent branches.

(5)

(5)

G 301.3a

Reg. No.

15

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com. (ACCA) Semester III- Degree Examination
October - 2019**

FINANCIAL REPORTING

Time: 3 hrs.

Max Marks: 100

SECTION - A

Answer any FIVE of the following

(5x2=10)

1. State any four limitations of ratio analysis.
2. State the main purpose of the Conceptual Framework for Financial Reporting adopted by the International Accounting Standards Board (IASB).
3. An asset was purchased for \$100,000 on 1 January 2015 and straight-line depreciation of \$20,000 pa is being charged (five-year life, no residual value). The annual review of asset lives is undertaken and for this particular asset, the remaining useful life as at 1 January 2017 is eight years.
The financial statements for the year ended 31 December 2017 are being prepared. What is the depreciation charge for the year ended 31 December 2017?
4. Which two of the following items below could potentially be classified as intangible assets?
 - A. Purchased brand name
 - B. Training of staff
 - C. Internally generated brand
 - D. Licences and quotas
5. The following information relates to three assets:

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

Calculate the impairment loss for each of the three assets.

6. On 30 September 2011 GHI purchased 100% of the ordinary share capital of JKL for \$1.8 million. The carrying amount of JKL's net assets at the date of acquisition was \$1.35 million. A valuation exercise showed that the fair value of JKL's property, plant and equipment at that date was \$100,000 greater than its carrying amount. What is the goodwill on acquisition?
7. Antony's year end is 31 December. The following events all occurred in January. State whether the events below would be classed as adjusting or non-adjusting events.

Contd...2

G 301.3a

Event	Adjusting	Non-adjusting
A court case from August is settled by Anderson		
Completion of the purchase of another company		
Insolvency of a receivable balance		
Evidence showing that the net realisable value of inventory is below cost		

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

8. Define the following accounting concepts and explain for each their implications for the preparation of financial statements:
- The entity concept
 - Going concern
 - Materiality
 - Faithful representation
9. On 1 January 2018 the fair value of X's leasehold property was \$150,000 with a remaining life of 20 years. The company's policy is to revalue its property at each year end. At 31 December 2018 the property was valued at \$129,000. The balance on the revaluation surplus at 1 January 2018 was \$30,000 which relates entirely to the leasehold property.
- X does not make a transfer to realised profit in respect of excess depreciation.
- Required:
- Prepare extracts of X's financial statements for the year ended 31 December 2018 reflecting the above information.
 - State how the accounting would be different if the opening revaluation surplus did not exist.
10. Jobit enters into an agreement to lease an asset. The terms of the lease are as follows.
- Primary period is for four years from 1 January 2014 with a rental of \$2,500 pa payable on 31 December each year.
 - The present value of the lease payments is \$6,700
 - The interest rate implicit in the lease is 15%.
- What figures will be shown in the financial statements for the year ended 31 December 2014?
11. An entity based in the US sells goods to overseas for Kr 300,000 on 25 February 2014 when the exchange rate was Kr 0.60:\$1.
- The customer pays in May 2014 when the rate was Kr 0.65:\$1.
- The exchange rate at the year ended 30 June 2014 was Kr 0.70:\$1.
- Required:
- Prepare the journal entries to record the sale of the goods by the US entity.
 - Show the journal entries to record the payment in May 2014.

Contd...3

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

12. Calculate basic EPS to be presented in the financial statements for the year ended 31 December 2018 (including comparative figure).

A company issued one new share for every two existing shares held by way of rights at \$2.00 per share on 1 August 2018. Pre-issue market price was \$3.50 per share.

ST. ALOYSIUS COLLEGE LIBRARY
MANGALORE-575003

Relevant information:

	2018	2017
Profit attributable to the ordinary shareholders for the year ending 31 December	\$350,000	\$260,000
Number of ordinary shares in issue at 31 December	1,000,000	600,000

13. Given below are the statements of profit or loss for Paris and its subsidiary London for the year ended 31 December 2015.

	Paris	London
	\$000	\$000
Revenue	3,200	2,560
Cost of sales	<u>(2,200)</u>	<u>(1,480)</u>
Gross profit	1,000	1,080
Distribution costs	(160)	(120)
Administrative expenses	<u>(400)</u>	<u>(80)</u>
Profit from operations	440	880
Investment income	<u>160</u>	<u>--</u>
Profit before tax	600	880
Taxation	<u>(400)</u>	<u>(480)</u>
Profit for the year	<u>200</u>	<u>400</u>

Additional information:

(i) Paris paid \$1.5 million on 31 December 2011 for 80% of London's 800,000 ordinary shares.

(ii) Goodwill impairments at 1 January 2015 amounted to \$152,000. A further impairment of \$40,000 was found to be necessary at the year-end. Impairments are included within administrative expenses.

(iii) Paris made sales to London at a selling price of \$600,000 during the year. Not all of the goods had been sold externally by the year-end. The profit element included in London's closing inventory was \$30,000.

(iv) Additional fair value depreciation for the current year amounted to \$10,000. All depreciation should be charged to cost of sales.

Contd...4

G 301.3a

- (v) London paid an interim dividend during the year of \$200,000.
 (vi) Paris values the non-controlling interest using the fair value method.

Required:

Prepare a consolidated statement of profit or loss for the year ended 31 December 2015 for the Paris group.

SECTION-C

(2x16=32)

Answer any **TWO** of the following

14. The Pure group operates in the farming industry and has operated a number of 100% owned subsidiaries for many years. Its financial statements for the last two years are shown below.

Consolidated statements of profit or loss for the year ended 30 September

	2013	2012
	\$000	\$000
Revenue	94,000	68,500
Cost of Sales	(46,000)	(28,000)
Gross profit	48,000	40,500
Distribution costs	(21,200)	(19,300)
Administrative expenses	(25,600)	(15,400)
Profit from operations	1,200	5,800
Investment income	-	600
Finance costs	(120)	-
	-----	-----
Profit before tax	1,080	6,400
Taxation	(300)	(1,920)
	-----	-----
Profit for the year	780	4,480
	-----	-----
Attributable to:		
Shareholders of Pure	1,580	4,480
Non-controlling interest	(800)	-
	-----	-----
	780	4,480

Consolidated statements of financial position (extracts) as at 30 September

	2013	2012
	\$000	\$000
Current Assets:		
Inventories	6,500	4,570
Trade receivables	17,000	15,600
Bank	610	6,000
Equity:		
Share capital	25,000	6,000
Retained earnings	73,500	72,500
Non-controlling interest	510	-
Non-current liabilities		
Loan	20,000	-

17

The following information is relevant:

- (i) Pure has become increasingly worried about two major areas in its business environment. Firstly, there are concerns that reliance on large supermarkets is putting pressure on cash flow, as the supermarkets demand long payment terms. Secondly, the consistent increases in fuel prices mean that delivering the produce nationally is becoming extremely expensive.
- (ii) To manage this, Pure acquired 80% of Howard on 1 October 2012. This was the first time Pure had acquired a subsidiary without owning 100% of it. Howard operates two luxury hotels, and Pure acquired Howard with a view to diversification and to provide a long-term solution to the cash flow concerns.
- (iii) The Pure group raised finance for the acquisition from a number of sources. Part of this came from the disposal of \$11 million held in investments, making a \$4.5 million gain on disposal, which is included within administrative expenses.
- (iv) Howard opened a third hotel in March 2013, its largest yet. After poor initial reviews, Howard appointed a new marketing director in May 2013. Following an extensive marketing campaign, online feedback had improved significantly.
- (v) The following ratios have been calculated for the year ended 30

September 2012:

Gross profit margin	59.1%
Operating margin	8.5%
Return on capital employed	7.4%
Inventory turnover period	60 days
Receivables collection period	83 days

ST. ALOYSIUS COLLEGE LIBRARY
MANGALORE-575003

Required:

- (a) For the ratios provided above, prepare the equivalent figures for the year ended 30 September 2013.
 - (b) Analyze the performance and cash flow of Pure for the year ended 30 September 2013, making specific reference to any concerns or expectations regarding future periods.
15. On 30 June 2013, Hat acquired 60% of the ordinary share capital and 20% of the loan notes of Shoe for \$95,000 and \$8,000 respectively. At that date Shoe had a retained earnings balance of \$50,000 and a share premium account balance of \$9,000.

The following statements of financial position have been prepared as at 30 June 2017:

Contd...6

	Hat \$	Shoe \$
Assets:		
Non-current assets:		
Tangible assets	227,000	170,000
Investments: Shares in group undertaking	<u>103,000</u>	-
	330,000	170,000
Current assets	<u>270,000</u>	<u>186,000</u>
	<u>600,000</u>	<u>356,000</u>
Equity and liabilities:		
Capital and reserves		
Ordinary shares of \$1 each	200,000	90,000
Share premium account	25,000	9,000
Retained earnings	<u>150,000</u>	<u>80,000</u>
	375,000	179,000
Loan notes	-	40,000
Current liabilities	<u>225,000</u>	<u>137,000</u>
	<u>600,000</u>	<u>356,000</u>

- (i) During the year to 30 June 2017 Hat transferred a tangible asset to Shoe for \$50,000. The asset originally cost \$100,000 three years ago (in the year to 30 June 2014) and had a useful economic life of five years.
- (ii) Shoe's depreciation policy is 25% per year based on cost. Both companies charge a full year's depreciation in the year of acquisition and none in the year of disposal.
- (iii) Non-controlling interest is valued at fair value on acquisition. For this purpose, a share price for Shoe of \$1.75 each is representative of the fair value of the shares held by the non-controlling interest. The value of goodwill at the 30 June 2017 is \$7,520.

Required:

Prepare the consolidated statement of financial position of Hat and its subsidiary as at 30 June 2017.

16. The following information has been extracted from the books of Picklette for the year to 31 March 2018.

	Dr \$000	Cr \$000
Administrative expenses	170	
Interest paid	5	
Called up share capital (Ordinary shares of \$1 each)		200
Dividend	6	
Cash at bank and in hand	9	

Contd...7

Income tax		
(Remaining balance from previous year)	10	
Warranty provision		90
Distribution costs	240	
Land and buildings:		
at cost (Land \$110,000,		
Buildings \$100,000)	210	
accumulated depreciation (at 1 April 2017)		48
Plant and machinery:		
at cost	125	
accumulated depreciation (at 1 April 2017)		75
Retained earnings (at 1 April 2017)		270
10% Loan (issued in 2016)		80
Purchases	470	
Sales		1,300
Inventory (at 1 April 2017)	150	
Trade payables		60
Trade receivables	728	-
	<u>2,123</u>	<u>2,123</u>

Additional information:

- (a) Inventory at 31 March 2018 was valued at \$250,000.
- (b) Buildings and plant and machinery are depreciated on a straight-line basis (assuming no residual value) at the following rates:
 - On cost: Buildings 5%
 - Plant and machinery 20%
- (c) There were no purchases or sales of non-current assets during the year to 31 March 2018.
- (d) The depreciation charges for the year to 31 March 2018 are to be apportioned as follows:
 - Cost of sales 60%
 - Distribution costs 20%
 - Administrative expenses 20%
- (e) Income taxes for the year to 31 March 2018 are estimated to be \$135,000.
- (f) The 10% loan was issued in 2018 and is repayable in five years.
- (g) The year end provision for warranty claims has been estimated at \$75,000. Warranty costs are charged to administrative expenses.

Required:

Prepare Picklette plc's statement of profit or loss for the year to 31 March 2018 and a statement of financial position as at that date.

Contd...8

SECTION-D**(1x10=10)****Answer the following: (Compulsory)**

17. The following scenario relates to questions i-v (each question carries 2 marks)

On 1 October 2014, Popper purchased 70% of the share capital of Stopper.

Popper agreed to pay \$6 million on 30 September 2016. Popper has a cost of capital of 8%.

Extracts from the statements of profit or loss for the year ended 31 March 2015 for both Popper and Stopper are shown below.

	Popper	Stopper
	\$000	\$000
Cost of sales	(319,200)	(176,400)
Operating expenses	(50,610)	(33,120)

The following notes are relevant:

- (a) Since acquisition, Popper sold goods to Stopper totalling \$1 million per month, making a margin of 20%. At the year end, Stopper held 30% of these goods.
- (b) On acquisition, Stopper's net assets were equal to their carrying amount, with the exception of Stopper's head office, which had a fair value of \$4 million in excess of its carrying amount and a remaining life at acquisition of 20 years. All depreciation is charged to operating expenses.
- (c) At 31 March 2015, goodwill is impaired by \$600,000. Goodwill impairment is included within operating expenses. Popper measures the non-controlling interest using the fair value method.
- i) What liability (to the nearest thousand) should be recorded in respect of the deferred consideration in Popper's consolidated statement of financial position as at 31 March 2015?
 A. \$5,144,000 B. \$5,350,000 C. \$5,556,000 D. \$6,000,000
- ii) What is the cost of sales figure to be included in the consolidated statement of profit or loss for the year ended 31 March 2015?
 A. \$402,600,000 B. \$401,760,000 C. \$395,760,000 D. \$396,400,000
- iii) What is the operating expenses figure to be included in the consolidated statement of profit or loss for the year ended 31 March 2015?
 A. \$67,970,000 B. \$67,670,000 C. \$67,570,000 D. \$67,870,000
- iv) Which of the items in the scenario would affect the profit attributable to the non-controlling interest?
 A. Notes (i) and (ii) only B. Notes (i) and (iii) only
 C. Notes (ii) and (iii) only D. Notes (i), (ii) and (iii)
- v) Which, if any, of the following statements about fair values is/are correct?
 Statement 1: Popper must include all of Stopper's assets, liabilities and contingent liabilities at fair value in the consolidated financial statements.
 Statement 2: Professional fees associated with the acquisition of Stopper can be included within the goodwill because the non-controlling interest is measured at fair value.

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St Aloysius College (Autonomous)
Mangaluru
B.Com. Semester III- Degree Examination
October- 2019
PRINCIPLES OF MARKETING

Time: 3 hrs.

Max Marks: 100

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

1. What is the selling concept in marketing?
2. What is market segmentation?
3. What is width of product mix?
4. What is penetration pricing?
5. What is emotional appeal in advertising?
6. What are channels of distribution?
7. What is direct marketing?

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

8. Define marketing. Explain the significance of marketing.
9. Explain the basis of market segmentation for consumer products.
10. What is a new product? Explain the various stages in planning and development of a new product.
11. Explain the various factors affecting pricing decision.
12. a) What is an advertisement copy? Explain any five essentials of a good advertisement copy. (6)
- b) What is salesmanship? Explain any five essential qualities of a good salesman. (6)
13. Explain the various factors affecting the channels of distribution.

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

14. Explain the various factors influencing consumer buying decision process.
15. Explain the various stages in the life cycle of a product along with the marketing strategies to be adopted in each stage.
16. What is pricing? Explain the various pricing policies and strategies.

Contd...2

SECTION - D

Answer the following:**(10)**

17. Lux soap was launched in India in 1929. From the very first advertisement in 1929 featuring Leela Chitnis, the gorgeous faces of the silver screen have come out in the open with their beauty secret- Lux. Lux has been an intimate partner with the brightest stars on the silver screen in India. Top movie stars such as Madhubala, Hema Malini, Rekha, Juhi Chawla, Sridevi, Madhuri Dixit, Karishma Kapoor, Aishwarya Rai, Kareena Kapoor, Deepika Padukone and many more have endorsed the goodness of Lux over generations. It is popularly known as *'the beauty soap of film stars'*. From the beginning, Lux, by using a leading film star of the time, has fulfilled the consumer's aspirations of using beauty soap via the rationale, *'if it's good enough for a film star, it's good for me'*. Lux has been a favourite with generations of users for the experience of sensuous and luxurious bathing.

Since its launch in India, Lux has offered a wide range of soaps in different colours and fragrances. Lux has beauty offerings in two market segments- popular and premium. In the popular segment, it has offered its customers a wide range of soaps enriched with a variety of nourishing ingredients such as rose extracts, almond oil, milk cream, sandal, saffron, fruit extracts which are known to harbor the secrets of perfect skin. In the premium segment, it has offered its customers specialized skincare in the form of Lux International which is a range of moisturizing, deep cleansing and sunscreen soaps. Keeping in tune to the changing times, it has also launched Lux Bodywash which offers superior bathing benefits. Another key initiative that has fueled its growth in India has been the launch of Mini Lux , priced at Rs.5/- to bring it within the reach of rural consumers. Thus, Lux continues to dazzle and captivate millions of consumers in India.

Questions:

- a) Discuss the promotion strategy used by Lux in India. (5)
- b) Discuss the market segmentation strategy used by Lux in India. (5)

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St Aloysius College (Autonomous)
Mangaluru

B.Com. Semester III – Degree Examination

October - 2019

INCOME TAX - I

Time: 3 Hours

Max. Marks: 100

SECTION - A

Answer any **FIVE** of the following.

ST.ALOYSIUS COLLEGE LIBRARY (5x2=10)
MANGALORE-575003

1. Define the term "Assessee".
2. Income tax is charged on the income of the previous year. Do you agree fully with the statement? If not, what are the exceptions?
3. State the conditions to determine the residential status of a company.
4. State any four tax free perquisites.
5. How an individual can become non-resident for income tax purposes?
6. State the limits of exemption of commuted pension.
7. Mention the conditions of Rule 4 for allowing deduction for unrealized rent.

SECTION - B

Answer any **FOUR** of the following.

(4x12=48)

8. What are provident funds? How are they treated for income tax purposes?
9. Mr Damodara earns the following incomes during the financial year 2018-19:
 - a) Profits earned from business in Paris which is controlled from India, ½ of the profits being received in India ₹ 1,60,000.
 - b) Pension from former employer in India, received in USA ₹ 30,000.
 - c) Income from agriculture in Pakistan and brought to India ₹ 40,000.
 - d) Income from property in UK and received there ₹ 30,000.
 - e) Past untaxed foreign income brought into India during the previous year ₹ 45,000.
 - f) Gift received from a friend in India ₹ 85,000.
 - g) Income from house property in Singapore ₹ 80,000 (50% received in India).
 - h) Income from agriculture in Tamil Nadu ₹ 40,000 and in Srilanka ₹30,000.
 - i) Dividends from domestic companies ₹ 15,000 and from foreign companies ₹ 10,000.
 - j) Income from Interest on German Government Bonds ₹ 1,20,000. (₹ 50,000 received in India).

Determine the taxable income of Mr Damodara for the Assessment Year 2019-20.

if he is:

- i) OR ii) NOR and iii) NR

Contd...2

10. Mr Sathish retired from service on 1st February 2019 after serving for 27 years and 8 months. He received a gratuity of ₹3,80,000 (not covered by Payment of Gratuity Act). His basic as on 01.01.2018 was ₹ 13,500 and the increment of ₹ 500 fell due on 1st October. He received HRA at ₹ 4,000 per month, whereas the rent paid by him for the house was ₹5,000 per month. D.A. was fixed at ₹ 2,500 per month, 50% of which enters into retirement benefits. He commuted $\frac{3}{4}$ of his pension and received ₹ 1,50,000.

Compute taxable gratuity, taxable commuted pension, taxable house rent allowance.

11. a) Pradeep left India for the first time on 5.3.2016 after having lived here for 22 years. He returned to India on 10.09.2018. Find out his residential status for the assessment year 2019-20 explaining Basic and Additional conditions.
- b) What is annual value? How do you determine annual value of let out property? What are the deductions permissible from the annual value?

12. Shri Kantharaj is employed in a factory in Mumbai. He is in the grade of ₹ 25,000-2,000-35,000 since 1st January 2017. He is paid 20% of salary as D.A. and ₹ 5,000 per month as house rent allowance. He stays in a rental flat paying a rent of ₹ 8,000 per month. He contributes 12.5% of his salary and D.A. to RPF towards which the employer contributes an equal amount. He has been given a small car which is used by him for his personal purposes also. The driver's salary and all expenses relating to the car are incurred by the employer. He has the amenity of free electricity and water from factory. The cost of which amounted to ₹ 4,000 and ₹ 2,000 respectively. He has been provided the gas and telephone, the bills ₹ 1,200 and ₹ 2,000 respectively have been paid by the employer.

Compute his income from salary for the assessment Year 2019-20. Assume that salary is payable on the last date of each month.

13. Mr Arjun owns a residential house property. It has two identical units – Unit I and Unit II. While Unit I is self occupied by Arjun and his family members, Unit II is let out (rent being ₹ 7,000 per month, this unit remained vacant for one month during which it was self occupied). Municipal value of the property is ₹ 1,25,000, standard rent is ₹ 1,35,000 and fair rent is ₹ 1,50,000. Municipal tax is imposed at 12% on municipal value which is paid by Arjun. He borrowed ₹ 8,00,000 on 01-07-2014 from a bank at 12% per annum to construct the property. Construction of the house was completed on June 30, 2016. The entire loan is still unpaid.

Compute his income from house property for the assessment year 2019-20.

SECTION - C

Answer any **TWO** of the following.

(2x16=32)

14. a) State the conditions for assessment of income under the head income from salary.
- b) Explain allowances taxable under the head income from salary.

Contd...3

15. Mr. Chandrashekar is the Principal of a college in Bangalore. He furnishes the following details. Compute his taxable salary for the Assessment Year 2019-20.

- Basic salary ₹ 60,000 per month
- DA ₹ 15,000 per month (considered for retirement benefit)
- He contributes 12% of his salary to RPF and an equal amount contributed by his employer.
- Education allowance for three children ₹ 6,000 for the year.
- Medical allowance ₹ 8,000 for the year, actual amount spent ₹ 3,000.
- Sweeper, servant, watchman at a salary of ₹ 3000 per month per person appointed by Mr. Chandrashekar and their salary paid by employer.
- LIC premium paid by the employer on the life of Mr. Chandrashekar 5,000.
- Professional tax paid by the assessee ₹ 2,000.
- He has been provided with rent free house by the college whose fair rent is ₹ 20,000 per month and furniture facility of ₹ 2,00,000 by the employer.
- Free lunch worth ₹ 90 per meal is provided to him through out the year. (Assume 280 working days).
- He attended refresher course and training, the cost of which borne by the college amounted to ₹ 20,000.

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16. Mr. Jayaraj furnished the following details, compute his income from house property for the assessment year 2019-20.

House at Mysore – AMV ₹ 1,20,000, municipal tax paid amounted to 10% of municipal value. House is used for his residence. Interest on loan ₹ 28,000.

House at Bangalore – Annual rent ₹ 1,80,000 municipal taxes paid ₹ 16,000 (10% of municipal value). Interest on money borrowed for construction ₹ 48,000.

House at Hassan – AMV ₹ 90,000. It is letout for ₹ 8,000 per month. $\frac{1}{3}$ portion of this house is self occupied by him for his residence. Rent received is for the remaining $\frac{2}{3}$ portion. Municipal taxes paid 10% of municipal value.

House at Mangaluru – Actual rent received ₹ 6,000 per month. Total municipal tax paid ₹ 6,500 (10% of municipal value). Interest on loan borrowed for construction ₹ 25,000. House remained vacant for one month. Unrealized rent of 2 months ₹ 12,000. Conditions of Rule 4 are satisfied.

SECTION - D

Answer the following.

(1x10=10)

17. Kapil retired on 1-10-2018 and received ₹ 9,56,000 as earned leave encashment. He had to his credit 8 months approved earned leave. His last drawn emoluments: Basic 65,000 per month, D.A. ₹ 15,000 per month. Annual increment of ₹ 3,000 falls due on June 1st every year. D.A. is treated part of basic salary for retirement benefits. Compute the taxable portion of leave encashed.

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St Aloysius College (Autonomous)
Mangaluru

B.Com. Semester III- Degree Examination

October-2019

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 Over Absorption?
3. Explain any two reasons for the difference in Cost Accounting and Financial Accounting profits.
4. What is Idle time? How is it treated in costing?
5. Medical Aids Co. manufactured a special product. The following particulars were collected for the year 2014. Cost of placing an order ₹60. Annual carrying cost per unit 10% of the inventory. Annual usage 6000 units. Cost of materials per unit ₹60. Find the Economic Ordering Quantity.
6. State any four objectives of Cost Accounting.
7. What are Semi-Variable Costs? Give example.

ST. ALOYSIUS COLLEGE LIBRARY
MANGALORE-575003

SECTION - B

Answer any **FOUR** of the following.

(4x12=48)

8. Explain cost unit and cost centre with examples and explain advantages of cost accounting.
9. What is labour turnover? Explain the cause and effects.
10. From the following transactions, prepare Stores Ledger Account, pricing the issues at Weighted Average Price System.

2016 March	
1	Opening balance 100 units at ₹10 per unit.
2	Issued 25 units to Department A.
7	Received 425 units at ₹11 per unit.
10	Issued 200 units to Department B.
12	Returned to stores 10 units from Department A.
15	Returned to supplier 20 units out of the quantity received on 7 th .
17	Received 110 units at ₹12.50 per unit.
25	Received 100 units at ₹10 per unit.
29	Issued 200 units to Department B.
30	Received 100 units at ₹11 per unit.

Note: Average cost to be calculated to two decimal places of a rupee.

Contd...2

11. Information relating to 3 materials is available.

	A	B	C
ROQ (units)	10,000	5,000	1,000
Minimum Delivery period (weeks)	1	3	2
Average Delivery period (weeks)	2	4	3

Calculate Minimum level of A, Maximum level of B, Recorder level of C and Average Stock Level of A. The weekly usage of these materials vary from 175 units to 225 units.

12. A worker's basic usage is ₹300 per day of 8 hours. His time sheet for a week is summarized below.

Job No.	Time allowed	Time taken
1	25 hours	20 hours
2	30 hours	20 hours

Idle time is 8 hours. DA is ₹108 per week of 48 hours. Calculate the Gross Wage he has earned for the week under Halsey's and Rowan's plan.

13. From the following particulars prepare Reconciliation Statement.

	₹
Net profit as per financial books	63,780
Net profit as per cost books	66,760
Factory overheads under recovered in cost books	5,700
Administration overheads recovered in excess	4,250
Depreciation charged in financial books	3,660
Depreciation recovered in costing	3,950
Interest received but not included in cost books	450
Income tax provided	600
Bank interest credited in financial books	230
Stores adjustment (credited in financial books)	420
Depreciation of stock charged in financial books	860
Appropriation of dividend	1,200
Loss due to theft provided in financial books	260

SECTION - C

Answer any **TWO** of the following.

(2x16=32)

14. The following particulars are obtained from the books of Advik Ltd. for the year ended 31-12-2018.

Contd...3

	₹
Purchase of materials	42,500
Productive wages	32,500
Unproductive wages	3,000
Motive power	2,000
Loose tools written off	250
Chargeable expenses	2,500
Carriage inwards	650
Reserve for bad debts	1600
Bad debts	500
Telephone charges	200
Works stationery	750
Material sold as scrap	350
Sale of scrap factory	150
Loss by fire (material)	1,800
Carriage outwards	100
Debt collection charges	230
Office expenses	4,800
Showroom rent	400
Welfare services	1,000
Haulage	325
Water supply	125
Estimating expenses	625
Rectification cost of defectives	75
Samples and free gifts	550
Upkeep of delivery van	400
Commission on sales	625
Warehouse rent	445

Stock	On 1-1-2018	On 31-12-2018
Material (₹)	5,500	1,500
W.I.P (₹)	7,500	5,500
Finished goods (value)	27,000	-
Finished goods (units)	1,500	500

6,000 units are sold at ₹40 per unit. Prepare a cost statement showing components of cost per unit and the profits.

Contd...4

15. ABC Ltd. has three production and two service departments. The following figures are available for the period:

	₹
Rent and rates	10,000
Lighting charges	1,200
Indirect wages	3,000
Power	3,000
Depreciation of machinery	20,000
Sundry expenses	20,000

The following further details are also available.

	Production Depts.			Service Depts.	
	X	Y	Z	A	B
Area occupied (Sq. ft.)	2000	2500	3000	2000	500
Light points	20	30	40	20	10
Direct wages	6000	4000	6000	3000	1000
H.P. of machines	120	60	100	20	-
Cost of Machines (₹)	24000	32000	40000	2000	2000
Working hours	4670	3020	3050	-	-

The expenses of service departments A and B are re-apportioned to other departments in the following percentages under Repeated Distribution Method.

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

Calculate overhead Absorption rate in respect of each production department.

16. The profits as per financial books for the year ended 31-12-2018 is ₹2,98,000. Following details are ascertained on comparison of cost and financial accounts.

Item	Cost A/c ₹	Financial A/c ₹
Stock on 1-1-2018:		
Raw materials	1,00,000	1,20,000
Work-in-progress	1,30,000	1,40,000
Finished goods	90,000	1,00,000
Stock on 31-12-2018		
Raw materials	86,000	80,000
Work-in-progress	74,000	60,000
Finished goods	1,24,000	1,18,000
Direct expenses		60,000
Purchases		8,00,000
Wages		4,00,000
Factory expenses	4,00,000	4,00,000
Sales		22,00,000
Interest received		32,000
Office expenses	46,000	60,000
Income tax		15,000
Loss on sale of investments		17,000
Selling expenses	90,000	80,000

Prepare a cost sheet showing costing profit and also draw up a Reconciliation Statement as on 31-12-2018.

Contd...5

SECTION - D

Answer the following: Compulsory

(10)

17. From the following particulars pertaining of material "VX". Prepare a Stores Ledger Card using FIFO method of pricing out issues.

2017, February 1 Opening balance 600 units at ₹40 per unit.

Date	Receipts		
	Qty (units)	Rate (₹)	GRN No.
February 10	400	38	446
February 20	480	44	447
February 25	200	48	449
February 27	225	51	451

Date	Issues		
	Qty (units)	MRN No.	Dept.
February 6	500	617	A
February 16	130	620	B
February 26	360	716	Y
February 29	217	728	X

Additional Information:

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February 14 - Received back from A 30 units

February 18 - Shortage of 20 units as per stock verification.

St Aloysius College (Autonomous)
Mangaluru

B.Com. (ACCA) Semester III- Degree Examination
October 2019

PERFORMANCE MANAGEMENT

Time: 3 hrs.

Max Marks: 100

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

1. A company which makes two products, Alpha and Zeta, uses activity-based costing to absorb its overheads. It has recently identified a new overhead cost pool for inspection costs and has decided that the cost driver is the number of inspections.

The following information has been provided:

Total inspection costs \$250,000

	Alpha	Zeta
Production volume (units)	2,500	8,000
Machine hours per unit	1	1.5
Units per batch	500	1,000
Inspections per batch	4	1

What is the inspection cost per unit for product Alpha?

- A. \$23.81 B. \$17.24 C. \$71.43 D. \$80.00
2. The selling price of product Zigma is set to be \$250 for each unit and sales for the coming year are expected to be 500 units. If the company requires a return of 15% in the coming year on its investment of \$250,000 in product Zigma, the target cost for each unit for the coming year is
- A. \$145 B. \$155 C. \$165 D. \$175
3. The following statements have been made about the issues faced by businesses in the management of their environmental costs:
- (1) The costs involved are difficult to define.
 - (2) Environmental costs can be categorised as quality related costs.
 - (3) Cost control can be an issue, in particular if costs have been identified incorrectly in the first place.
- Which of the above statements is/are true? ST. ALOYSIUS COLLEGE LIBRARY
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- A. (1) only B. (2) and (3) only C. None of them D. All of them
4. In order to utilise some spare capacity, K is preparing a quotation for a special order which requires 2,000 kgs of material J.
- K has 800 kgs of material J in inventory (original cost \$7.00 per kg). Material J is used in the company's main product L. Each unit of L uses 5 kgs of material J and, based on an input value of \$7.00 per kg of J, each unit of L yields a contribution of \$10.00.
- The resale value of material J is \$5.50 per kg. The present replacement price of material J is \$8.00 per kg. Material J is readily available in the market.
- What is the relevant cost of the 2,000 kgs of material J to be included in the quotation?
- A. \$11,000 B. \$14,000 C. \$16,000 D. \$18,000

Contd...2

5. Betis Limited is considering changing the way it is structured by asking its employed staff to become freelance. Employees are currently paid a fixed salary of \$240,000 per annum, but would instead be paid \$200 per working day. On a typical working day, staff can produce 40 units. Other fixed costs are \$400,000 pa.

The selling price of a unit is \$60 and material costs are \$20 per unit.

What will be the effect of the change on the breakeven point of the business and the level of operating risk?

- A. The breakeven point reduces by 6,000 units and the operating risk goes down
 B. The breakeven point reduces by 4,571 units and the operating risk goes down
 C. The breakeven point reduces by 4,571 units and the operating risk goes up
 D. The breakeven point reduces by 6,000 units and the operating risk goes up
6. A product has a prime cost of \$12, variable overheads of \$3 per unit and fixed overheads of \$6 per unit.

Which pricing policy gives the highest price?

- A. Prime cost + 80% B. Marginal cost + 60%
 C. TAC + 20% D. Net margin of 14% on selling price
7. HH plc monitors the % of total sales that derives from products developed in the last year. Which part of the balanced scorecard would this measure be classified under?
- A. Financial perspective B. Customer perspective
 C. Internal perspective D. Learning perspective

SECTION - B

Answer any **FOUR** of the following.

(4x12=48)

8. Advent Company has a maximum capacity of 220,000 units per year. Normal capacity is 180,000 units per year. Variable manufacturing costs are \$ 11 per unit. Fixed factory overhead is \$ 540,000 per year. Variable selling costs are \$ 3 per unit, while fixed selling costs are \$ 252,000 per year. Sale price is \$ 20 per unit.

Required:

- A. What is the break-even point expressed in rupee sale?
 B. What will be the Sales unit to earn a target net profit of \$ 42,000 after income tax, assuming income tax rate to be 30%?
 C. How many units must be sold to earn a net income of 10% on sales?
 D. What should be the selling price per unit if breakeven point is to be brought down to 100,000 units?

Contd...3

9. HS manufactures components for use in computers. The business operates in a highly competitive market where there are a large number of manufacturers of similar components. HS is considering its pricing strategy for the next 12 weeks for one of its components. The Managing Director seeks your advice to determine the selling price that will maximise the profit to be made during this period.

You have been given the following data:

Market demand:

The current selling price of the component is \$1,350 and at this price the average weekly demand over the last four weeks has been 8,000 components. An analysis of the market shows that, for every \$50 increase in selling price, the demand reduces by 1,000 components per week. Equally, for every \$50 reduction in selling price, the demand increases by 1,000 components per week.

Costs :

The direct material cost of each component is \$270. This price is part of a fixed price contract with the material suppliers and the contract does not expire for another year.

Production labour and conversion costs, together with other overhead costs and the corresponding output volumes, have been collected for the last four weeks and they are as follows:

Week	Output volume (units)	\$000
1	9,400	7,000
2	7,600	5,688
3	8,500	6,334
4	7,300	5,446

No significant changes in cost behaviour are expected over the next 12 weeks.

Required:

Calculate the optimum (profit-maximising) selling price of the component for the period.

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

Materials 500 kgs @ \$0.80 per kg	\$ 400	ST. ALOYSIUS COLLEGE LIBRARY MANGALORE-575003
Labour 20 hours @ \$1.50 per hour	30	
Fixed overheads 20 hours @ \$1.00 per hour	<u>20</u>	
	450	

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.

Contd...4

11. The Information Systems strategy within the MG organisation has been developed over a number of years. However, the basic approach has always remained unchanged. An IT budget is agreed by the board each year. The budget is normally 5% to 10% higher than the previous year's to allow for increases in prices and upgrades to computer systems.

Systems are upgraded in accordance with user requirements. Most users see IT systems as tools for recording day-to-day transactions and providing access to accounting and other information as necessary. There is no Enterprise Resource Planning System (ERPS) or Executive Information System (EIS).

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

Required:

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

12. Define transfer pricing. What are the objectives of transfer pricing system? Discuss two main methods of setting the transfer price.

13. company manufactures a chemical using two components, A and B. The standard information for one unit of the chemical are as follows:

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

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

Required:

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

SECTION – C

Answer any TWO of the following.

(2x16=32)

14. Abkaber plc assembles three types of motorcycle at the same factory: the 50cc Sunshine; the 250cc Roadster and the 1000cc Fireball. It sells the motorcycles throughout the world. In response to market pressures Abkaber plc has invested heavily in new manufacturing technology in recent years and, as a result, has significantly reduced the size of its workforce.

Historically, the company has allocated all overhead costs using total direct labour hours, but is now considering introducing Activity Based Costing (ABC). Abkaber plc's accountant has produced the following analysis.

Contd...5

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

The three cost drivers that generate overheads are:

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

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

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

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

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

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

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

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

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

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

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

Required:

(a) Calculate the total profit on each of Abkaber plc's three types of product using the following method to attribute overheads:

(i) Activity based costing. (12 marks)

(b) Explain the implications of activity based costing for Abkaber plc, and is so doing evaluate the issues raised by each of the directors. (4 marks)

Contd...6

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

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

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

Required:

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

16. CAF Ltd produces a single large item of confectionary, Product S, that is sold for \$12 per unit. You have been provided with the following information about the 'S' for the forthcoming year:

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

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

Required:

- (a) Calculate, and briefly explain the significance of, CAF'S breakeven point and margin of safety, expressed as a percentage.
- (b) Based on CAF's information above, construct and explain the purpose of the three following charts:
 - (1) A breakeven chart
 - (2) A contribution graph
 - (3) A profit - volume chart.

Contd...7

SECTION - D

Answer the following: (Compulsory)

(10)

17. Wargrin designs, develops and sells many PC games. Games have a short lifecycle lasting around three years only. Performance of the games is measured by reference to the profits made in each of the expected three years of popularity. Wargrin accepts a net profit of 35% of turnover as reasonable. A rate of contribution (sales price less variable cost) of 75% is also considered acceptable.

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Wargrin has a large centralised development department which carries out all the design work before it passes the completed game to the sales and distribution department to market and distribute the product.

Wargrin has developed a brand new game called Stealth and this has the following budgeted performance figures.

The selling price of Stealth will be a constant \$30 per game. Analysis of the costs show that at a volume of 10,000 units a total cost of \$130,000 is expected. However at a volume of 14,000 units a total cost of \$150,000 is expected. If volumes exceed 15,000 units the fixed costs will increase by 50%.

Stealth's budgeted volumes are as follows:

	Year 1	Year 2	Year 3
Sales volume	8,000 units	16,000 units	4,000 units

In addition, marketing costs for Stealth will be \$60,000 in year one and \$40,000 in year two. Design and development costs are all incurred before the game is launched and has cost \$300,000 for Stealth. These costs are written off to the income statement as incurred (i.e. before year 1 above).

Required:

Produce the budgeted results for the game 'Stealth' and briefly assess the game's expected performance, taking into account the whole lifecycle of the game.

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St Aloysius College (Autonomous)

Mangaluru

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

October- 2019

ACCOUNTING STANDARDS

Time: 3 hrs.

Max Marks: 100

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. What are Accounting Standards?
2. Give the meaning of the term cashflow under AS-3.
3. What are Accounting policies under AS-1?
4. What are the conditions to recognize Government Grants as per AS 12?
5. Comment on disclosure of Fundamental Accounting Assumptions
6. Becks Ltd has provided the following information

Depreciation as per accounting records= ₹ 2,00,000

Depreciation as per Tax records= ₹ 5,00,000

Unamortized preliminary expenses as per tax record= ₹ 30,000.

There is adequate evidence of future profit sufficiency. How much deferred tax asset/ liability should be recognized as transition adjustment when the tax rate is 50%. (AS-22)

7. Manoj Ltd availed a loan from a bank for ₹ 50lakhs as on 30-04-2017. It was utilized as follows

Particulars	Amount (₹- Lakhs)
Construction of shed	50
Purchase of Machinery	40
Working capital	20
Advance for purchase of truck	10

Construction of shed was completed in March 2018. The machinery was installed on the day of acquisition. Delivery of the truck was not received. Total interest charged by the bank for the year ending 31-03-2018 was ₹ 18 lakhs. Show the treatment of interest.

SECTION – B

Answer any **FOUR** of the following.

(4x12=48)

8. a) Explain briefly the condition to recognize deferred tax asset.
b) Explain the accounting treatment relating to refund of government grant as per AS-12.
9. a) Define Investments, current investments and Long term investments.

Contd...2

b) What are Accounting policies. Name the Accounting policies.

10. Following is the Cash Flow abstract of Gama Ltd for the year ended 31-03-2019:

Inflows	Amount (₹)	Outflows	Amount (₹)
Opening Balance		Payment for Accounts payables	90,000
Cash	10,000		
Bank	70,000		
Share Capital- Issued	5,00,000	Salaries and wages	25,000
Collection-Trade Receivables	3,50,000	Payment of overheads	15,000
Sale of Fixed Assets	70,000	Fixed assets Acquired	4,00,000
		Debentures Redeemed	50,000
		Bank Loan Repaid	2,50,000
		Taxation	55,000
		Dividends (including Dividend distribution tax)	1,00,000
		Closing Balance	
		Cash	5,000
		Bank	10,000
	10,00,000		10,00,000

Prepare cash flow statement for the year ending 31st March 2019 in accordance with AS-3

11. On the basis of information given below, find the value of inventory as per AS 2, to be considered while preparing the Balance Sheet as on 31st March, 2019 on weighted Average Basis

Details of Purchases:

Date of purchase	Unit (Nos.)	Purchase cost per unit (₹)
01-03-2019	20	108
08-03-2019	15	107
17-03-2019	30	109
25-03-2019	15	107

Details of issue of Inventory: Date of Issue	Unit (Nos.)
03-03-2019	10
12-03-2019	20
18-03-2019	10
24-03-2019	20

Net realizable value of inventory as on 31st March, 2019 is ₹ 107.75 per unit
You are required to compute the value of Inventory as per AS 2.

Contd...3

12. XLtd.on1-1-2019had made an investment of ₹ 600 lakhs in the equity shares of Y Ltd. of which 50% is made in the long term category and the rest as temporary investment. The realizable value of all such investment on 31-3-2019 became ₹ 200 lakhs as Y Ltd. lost a case of copyright. From the given market conditions, it is apparent that the reduction in the value is not temporary in nature. How will you recognize the reduction in financial statements for the year ended on 31-3-2019?
13. In the books of M/s Prashant Ltd., closing inventory as on 31.03.2019 amounts to ₹ 1,63,000 (on the basis of FIFO method).

The company decides to change from FIFO method to weighted average method for ascertaining the cost of inventory from the year 2018-19. On the basis of weighted average method, closing inventory as on 31.03.2019 amounts to ₹ 1,47,000. Realizable value of the inventory as on 31.03.2019 amounts to ₹ 1,95,000.

SECTION - C

Answer any **TWO** of the following.

(2×16=32)

14. MCF Limited is engaged in manufacturing of Chemical Y for which Raw Material X is required. The company provides you following information for the year ended 31st March, 2019.

	Per Unit(₹)
Raw Material X	
Cost price	3800
Unloading Charges	200
Freight Inward	400
Replacement cost	3000
Chemical Y	
Material consumed	4400
Direct Labour	1200
Variable Overheads	800

Additional Information:

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- i) Total fixed overhead for the year was 40,00,000 on normal capacity of 20,000 units.
- ii) Closing balance of Raw Material X was 10,000 units and Chemical Y was 24000 units.

You are required to calculate the total value of closing stock of Raw Material X and Chemical Y according to AS 2, when

- i) Net realizable value of Chemical Y is ₹ 8,000 per unit
- ii) Net realizable value of Chemical Y is ₹ 6,000 per unit.

Contd...4

G 351.3

15. ARC Ltd. began construction of a new building on 1st January, 2018. It obtained ₹ 1 lakh special loan to finance the construction of the building on 1st January, 2018 at an interest rate of 10%. The company's other outstanding two non-specific loans were:

Amount (₹)	Rate of Interest
5,00,000	11%
9,00,000	13%

The expenditures that were made on the building project were as follows:

		₹
January	2018	2,00,000
April	2018	2,50,000
July	2018	4,50,000
December	2018	1,20,000

Building was completed by 31st December, 2018. Following the principles prescribed in AS 16 'Borrowing Cost,' calculate the amount of interest to be capitalised and pass one Journal Entry for capitalising the cost and borrowing cost in respect of the building.

16. a) Explain when Capitalization of borrowing cost should commence, suspend and cede.
- b) XYZ Ltd. has taken a loan of USD 10,000 on April 1, 2016, for a specific project at an interest rate of 5% p.a., payable annually. On April 1, 2016, the exchange rate between the currencies was ₹ 45 per USD. The exchange rate, as at March 31, 2017, is ₹ 48 per USD. The corresponding amount could have been borrowed by XYZ Ltd. in local currency at an interest rate of 11 per cent per annum as on April 1, 2016. Compute Borrowing cost
- c) How are deferred tax measured

SECTION - D

Answer the following: Compulsory

(10)

17. While preparing its final accounts for the year ended 31st March, 2019, a company made provision for bad debts @ 6% of its total debtors. In the last week of February, 2019 a debtor for ₹ 25 lakhs had suffered heavy loss due to an earthquake; the loss was not covered by any insurance policy. In April, 2019 the debtor became a bankrupt. Can the company provide for the full loss arising out of insolvency of the debtor in the final accounts for the year ended 31st March, 2019? You are required to advise the company in line with AS 4.

St Aloysius College (Autonomous)
Mangaluru
B.Com.(Vocational) Semester III- Degree Examination
October- 2019
CORPORATE LAW

Time: 3 hrs.

Max Marks: 100

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

1. State the contents of Annual Return u/s 92.
2. What is Red-Herring prospectus?
3. Define sweat equity shares u/s 2[88].
4. Define subsidiary company?
5. What is 'Unpaid Dividend Account' and state the statutory provisions.
6. Which companies have to constitute CSR committee?
7. What is the quorum required for a public and private co in the meeting?

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

8. What is Memorandum of Association? Explain its clauses.
9. State the provisions of Companies Act relating to transfer and transmission of shares, refusal of shares.
10. Explain various Doctrines.
11. State the conditions to be complied for the issue of equity shares with differential rights.
12. Define Corporate Social Responsibility as per Companies rule 2014 and specify activities under schedule vii.
13. Discuss auditor's powers, duties u/s 143.

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

14. "A Joint stock company is an artificial person created by law with a perpetual succession and a common seal". Explain the features of a company in the light of this statement.
15. State the provisions of Companies Act 2013 regarding Buy-back shares of a company.
16. What are the different kinds of meetings of the shareholders of a company? When and how are these meetings held?

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

17. Discuss shares Issued at premium and shares issued at discount.

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St Aloysius College (Autonomous)
Mangaluru

B.Com. Semester III (Vocational) – Degree Examination
October 2019

INCOME TAX - II

Time: 3 Hours

Max. Marks: 100

SECTION A

Answer any **FIVE** of the following each question carries 2 marks. (5x2=10)

1. How do you treat Gift from non-relative while computing income of a assessee?
2. How the long term capital gain is computed?
3. What do you mean by clubbing of income? give example .
4. Mention the tax rate applicable for resident senior citizen (65 years) for the assessment year 2019-20.
5. Mention any two persons compulsory required to file return under the Income Tax Act.
6. Mention any four deduction under Section 80C of the Income Tax Act.
7. What do you mean by revised return?

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SECTION B

Answer any **FOUR** of the following each question carries 12 marks. (4x12=48)

8. Compute the taxable income from other sources of Mr. Ayappa for the assessment year 2019-20 from the following information:
 - a) Interest on debentures of a listed company ₹ 13,500 (Net).
 - b) Received ₹ 12,000 at ₹ 1,000 per month as family pension from central government.
 - c) Received ₹ 5,000 as interest on Savings Bank account.
 - d) He Received a car as a gift from his friend on the occasion of his birthday. The fair market value of the car is ₹ 5,00,000.
 - e) He received ₹ 2,60,000 from his neighbour who is in his death bed.
 - f) Dividend received from Indian company ₹ 12,000.
 - g) Interest received on bank fixed deposit ₹ 6,000.
 - h) Received ₹ 5,000/- for delivering lecture on organic farming.
 - i) Cash gift received on occasion of marriage ₹ 80,000.
 - j) Received ₹ 57,000 as rent from agricultural land let of for brick making.
 - k) Examination remuneration ₹ 4,000.
 - l) Kerala state lottery income received ₹ 35,000 (Net).
 - m) Rent from let out of vacant land ₹ 75,000.
9. Shri Praksh furnishes the following particulars of income and losses for the year Assessment Year 2019-20.

a	Taxable income from salary	4,50,000
b	Income from house property A:	1,60,000
	B:	(-)4,10,000
c	Profits from readymade garments business before depreciation	1,40,000
d	Speculative profits	10,000
e	Long term capital gains	24,000
f	Short term capital gains	8,000
g	Share of Profits from a firm	7,800
h	Current year depreciation	4,500
i	Winning from horse race (Gross)	20,000

Contd...2

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The following items are brought forward from the previous year 2017-18:

- a) Unabsorbed depreciation ₹ 5,000.
- b) Speculative losses ₹ 15,000.
- c) Long term capital Loss ₹ 15,000.
- d) Short term capital loss ₹ 6,000.
- e) Loss from activity of owning and maintaining race horses ₹ 12,000.

Compute gross total income for the assessment year 2019-20.

10. Examine the applicability of tax deduction at source provisions, the rate and amount of tax deduction in the following cases for the financial year 2018-19:

- a. Payment of ₹ 27,000 made to Jacques Kallis, a South African cricketer, by an Indian newspaper agency on 02-07-2018 for contribution of articles in relation to the sport of cricket.
- b. Payment made by a company to sub-contractor ₹ 3,00,000 with outstanding balance of ₹ 1,20,000 shown in the books as on 31-03-2019.
- c. Winning from horse race ₹ 1,50,000.
- d. ₹ 2,00,000 paid to Mr. A, a resident individual, on 22-02-2019 by the State of Uttar Pradesh on compulsory acquisition of his urban land.
- e. Mr. X, a resident, is due to receive ₹ 4.50 lakhs on 31.3.2019, towards maturity proceeds of LIC policy taken on 1.4.2015, for which the sum assured is ₹ 4 lakhs and the annual premium is ₹ 1,25,000.
- f. Mr. Y, a resident, is due to receive ₹ 2.75 lakhs on 31.3.2019 on LIC policy taken on 31.3.2012, for which the sum assured is ₹ 2.50 lakhs and the annual premium is ₹ 35,000.

11. Examine with reasons, for the following sub-divisions, whether the following statements are true or false having regard to the provisions of the Income-tax Act, 1961:

- (i) For a dealer in shares and securities, securities transaction tax paid in a recognized stock exchange is permissible business expenditure.
- (ii) Where a person follows mercantile system of accounting, an expenditure of ₹ 25,000 has been allowed on accrual basis and in a later year, in respect of the said expenditure, assessee makes the payment of ₹ 25,000 through a cheque crossed as "& Co.", disallowance of ₹ 25,000 under section 40A(3) can be made in the year of payment.
- (iii) It is mandatory to provide for depreciation under section 32 of the Income-tax Act, 1961, while computing income under the head "Profits and Gains from Business and Profession".
- (iv) The mediclaim premium paid to GIC by Mr. Lomesh for his employees, by a draft, on 27.12.2017 is a deductible expenditure under section 36.
- (v) Under section 35DDA, amortization of expenditure incurred under eligible Voluntary Retirement Scheme at the time of retirement alone, can be done.
- (vi) An existing assessee engaged in trading activities, can claim additional depreciation under section 32(1)(iia) in respect of new plant acquired and installed in the trading concern, where the increase in value of such plant as compared to the approved base year is more than 10%.

12. Explain in details the provisions relating to compulsory filing of returns, person responsible, due dates, consequence -interest and late fees applicable for non-filing of returns.

13. Explain the provisions of income tax relating to carry forward and set off of losses.

Contd...3

SECTION C

Answer any **TWO** of the following each question carries 16 marks. (2x16=32)

14. Mr. 'X' furnishes the following data for the previous year ending 31.3.2019:

- (a) Unlisted Equity Shares of AB Ltd., 10,000 in number were sold on 31.5.2018, at ₹ 500 for each share.

The above shares of 10,000 were acquired by 'X' in the following manner:

- (i) Received as gift from his father on 1.6.2000 (5,000 shares) the fair market value on 1.4.2001 ₹ 200 per share.
 (ii) Bonus shares received from AB Ltd. on 21.7.2008 (2,000 shares).
 (iii) Purchased on 1.2.2011 at the price of ₹ 350 per share (3,000 shares).

Purchased one residential house at ₹ 25 lakhs, on 1.5.2019 from the sale proceeds of shares.

- (b) 'X' is already owning a residential house, even before the purchase of above house. The said house was purchased for ₹ 1,06,000 on May 15, 1975. The following expenses are incurred by him for making addition/alternation to the house property

a.	Cost of construction of first floor in 1982-83	3,10,000
b.	Cost of construction of the second floor in 2002-03	7,35,000
c.	Reconstruction of the property in 2012-13	5,50,000

Fair market value of the property on April 1, 2001 is ₹ 8,50,000. The house property is sold by Mr. C on August 10, 2017 for ₹ 68,00,000 (expenses incurred on transfer: ₹ 50,000)

- (c) Mr. X purchased convertible debentures for ₹ 5,00,000 during August 2002. The debentures were converted into shares in September 2012. These shares were sold for ₹ 15,00,000 in August, 2018. The brokerage expenses are ₹ 50,000.

You are required to compute the capital gains in case of Mr. X for the assessment year 2019-20.

Year	Index	Year	Index
2018-19	280	2010-11	167
2017-18	272	2008-09	137
2012-13	200	2002-03	105
2011-12	184	2001-02	100

15. Mr. Yashas carries on his own business. An analysis of his trading and profit & loss for the year ended 31.03.2019 revealed the following information:

- i) The net profit was ₹ 11,20,000.
 ii) The following incomes were credited in the profit and loss account:
 a) Dividend from UTI ₹ 22,000.
 b) Interest on debentures ₹ 17,500.
 c) Winnings from races ₹ 15,000.
 iii) It was found that some stocks were omitted to be included in both the opening and closing stocks, the value of which were: Opening stock ₹ 8,000. closing stock ₹ 12,000.
 iv) ₹ 1,00,000 was debited in the profit and loss account, being contribution to a University approved and notified under section 35(1)(ii).
 v) Salary includes ₹ 20,000 paid to his brother which is unreasonable to the extent of ₹ 2,500.
 vi) Advertisement expenses include 15 gift packets of dry fruits costing ₹ 1,000 per packet presented to important customers.
 vii) Total expenses on car was ₹ 78,000. The car was used both for business and personal purposes. $\frac{3}{4}$ th is for business purposes.

Contd...4

G 353.3

- viii) Miscellaneous expenses included ₹ 30,000 paid to A & Co., a goods transport operator in cash on 31.01.2019 for distribution of the company's product to the warehouses.
- ix) Depreciation debited in the books was ₹ 55,000. Depreciation allowed as per Income-tax Rules, 1962 was ₹ 50,000.
- x) Drawings ₹ 10,000.
- xi) Investment in NSC ₹ 15,000.

Compute the total income of Mr. Y for the assessment year 2019-20.

16. Ms. Purvi, aged 55 years, is a Chartered Accountant in practice. She maintains her accounts on cash basis. Her Income and Expenditure account for the year ended March 31, 2019 reads as follows;

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

Other Information:

- Allowable rate of depreciation on motor car is 15%.
 - Value of benefits received from clients during the course of profession is ₹ 10,500.
 - Incentives to articled assistants represent amount paid to two articled assistants for passing IPCC Examination at first attempt.
 - Repairs and maintenance of car include ₹ 2,000 for the period from 1-10-2018 to 30-09-2019.
 - Salary includes ₹ 30,000 to a computer specialist in cash for assisting Ms. Purvi in one professional assignment.
 - The travelling expenses include expenditure incurred on foreign tour of ₹ 32,000 which was within the RBI norms.
 - Medical Insurance Premium on the health of dependent brother and major son dependent on her amounts to ₹ 5,000 and ₹ 10,000, respectively, paid in cash.
 - She invested an amount of ₹ 10,000 in National Saving Certificate.
- Compute the total income and tax payable of Ms. Purvi for the assessment year 2019-20.

Contd...5

SECTION D

Answer the following.

(1x10=10)

17. a) Mr. Ramesh, a resident individual aged 54, furnishes his income & other details for the P.Y 2018-2019:

- i) Income of ₹ 8,10,000 from wholesale cloth business, whose accounts are audited u/s 44AB.
- ii) Income from other sources ₹ 2,70,000.
- iii) Tax deducted at source ₹ 25,000.
- iv) Advance tax paid ₹ 1,03,000 during the P.Y 2018-19.

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Return of income filed on 11-12-2019.

Calculate the interest payable under section 234B of the income tax Act, 1961.

Assume that the return of income would be processed on the same day of filling of return. What are the consequences for delay in furnishing return of income under the Income tax Act, 1961? Examine, making the required computations in this case.

b) Mr. Manjunath filed his return of income on 30th September, 2019 related to Assessment year 2019-20. In the month of October 2019, his tax consultant found that the interest on fixed deposit was omitted in the tax return. Can Mr. Manjunath file a revised return? If yes, by when?

- 10.a) Find out the wage per hour based on the following information. Name of the worker-Mr. Ramesh kumar.
- Basic pay ₹ 200 per day
 - Dearness allowance ₹ 1,000 per month
 - Leave salary 10% of (a and b)
 - Employers contribution to Provident Fund 8% of (a, b and c)
 - Employers contribution to Employees State Insurance 2.5% of (a, b and c)
 - Expenditure on amenities to labour ₹ 200 per head per month. Number of working days in a month 25 days of 8 hours each. **(6 Marks)**

- b) A workers basic wage is ₹300/ day of 8 hours.
His time sheet for the week.

Job No	Time allowed	Time taken
1	25 hours	20 hours
2	30 hours	20 hours

Calculate gross wage he has earned for the week under

- Rowan scheme
- Halsey scheme

(6)

11. From the following particulars you are required to prepare various ledger accounts for the year 2018 under Integrated accounting system:

	₹
Share capital	3,00,000
Sundry creditors	4,00,000
Sundry debtors	1,00,000
Opening stores	1,50,000

Transactions during the year 2018:

Stores purchased	10,00,000
Stores issued to production	10,50,000
Wages incurred	6,00,000
Direct wages charged to production	5,50,000
Manufacturing expenses incurred	2,75,000
Manufacturing expenses charged to production	2,50,000
Selling expenses	90,000
Finished production at cost	17,00,000
Sales	22,00,000
Closing stock of finished goods	50,000
Payment to creditors	10,00,000
Receipt from debtors	20,00,000

- Explain the different methods of Costing.
- What is meant by Employee Turnover? What are the causes of Employee Turnover?

Contd...3

SECTION - C

Answer any **TWO** of the following.

(2x16=32)

14. The following cost details are available from the cost books of Vinyas Limited for the year ended 31.12.2018.

Particulars	₹
Factory wages	6,00,000
Purchase of materials	7,20,000
Carriage inwards	8,640
Consumable Stores	36,000
Wages of Foreman	48,000
Wages of Storekeeper	6,000
Managers Salary (Factory ¾, ¼ Office)	72,000
Employee State Insurance	6,000
Power & Fuel	54,000
Drawing Office Salaries	36,000
Printing & Stationery	12,000
Counting House Salaries	12,000
Stock on 1.1.2018: Raw Materials	1,20,000
Work In Progress	22,800
Finished Products	6000 units
Debenture Interest	40,000
Donations	5,000
Payment of Sales Tax	24,000
Sales	19,00,000
Stock on 31.12.2018: Raw Materials	1,33,000
Work In Progress	96,000
Finished Products	12,000 units

Selling and Distribution Expenses are to be charged at ₹ 1 per unit. During the year 96,000 units were produced. **Prepare a Cost sheet showing different elements of costs and profit.**

Contd...4

15. The following figures have been extracted from the financial accounts of Manpower Limited for the year 2018.

Particulars	₹	Particulars	₹
Direct Material	25,00,000	Legal Charges	5,000
Direct Wages	15,00,000	Dividend Received	50,000
Factory Overhead	8,00,000	Interest Received	10,000
Administrative Overhead	3,50,000	Sales (60,000 units)	60,00,000
Selling & Distribution Overhead	4,80,000	Closing Stock:	
Bad Debt	40,000	Finished goods (2000 unit)	1,60,000
Preliminary Expenses written off	20,000	Work in Progress	1,20,000

Cost accounts for the year show that the direct material consumption was ₹28,00,000. Factory overhead is recovered at 20% on Prime Cost. Administration overhead is recovered at ₹ 6 per unit and selling and distribution overhead is recovered at ₹ 8 per unit.

Compute Profits as per financial accounts and profits as per Cost accounts and show the Reconciliation Statement.

16. What is the relationship between Management, Cost and Financial Accounting? Explain.

SECTION - D

Answer the following: Compulsory

(10)

17. The primary distribution shows the departmental overhead as follows:

Particulars	Production Departments			Service Departments	
	X	Y	Z	O	P
Overhead Cost	13,600	14,700	12,800	9,000	3,000

Service Department overheads are charged on percentage basis as follows:

	X	Y	Z	O	P
Department O	40	30	20	--	10
Department P	30	30	20	20	--

Apportion the costs of service departments by using Repeated Distribution Method.

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(2018 Batch onwards)

Reg. No:

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St Aloysius College (Autonomous)

Mangaluru

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

October 2019

FOUNDATION COURSE IN HUMAN RIGHTS AND VALUE EDUCATION

Time: 3 Hours

Max. Marks: 100

PART - A

HUMAN RIGHTS

**I. Answer all the following questions in three sentences each. (1x5=5)
Each questions carries one mark.**

1. What is meant by Human Rights? Who classified Human Rights as generational rights?
2. Expand UDHR and Mention the date of its adoption.
3. In which year Amnesty International received United Nations Human Rights award?
4. Who appoints the chairman and members of NHRC?
5. Who is a Refugee?

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II. Answer any FIVE questions in about a paragraph each. Each question carries 3 marks. (3x5=15)

6. Nido was studying in Jalandhar and came to Delhi to meet his friends. At Lajpat nagar, he asked for the address with a shopkeeper. But the shopkeeper along with other fellow shopkeepers in the vicinity made mockery of Nido's hair style and colour. Out of rage Nido broke the glass item worth ₹ 7,000. Nido was then beaten up mercilessly with iron rods and sticks by six people. Police intervened to solve the matter and made Nido pay back ₹ 7,000 which he did. He then went to his room at his sister's home, but the next day he was dead in his bed. The initial report of doctors has stated that a swelling in the brain has led to the death of Nido.
 - i) Do you agree with the actions taken by the police? Explain.
 - ii) What do you mean by Racial Discrimination?
 - iii) Mention the convention of UN regarding Racial Discrimination.
7. Which day is celebrated as Human Rights Day? What is the significance?
8. 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 (Budhadev Karmaskar vs the state of west Bengal) went to the Supreme Court, it had a landmark judgement, stressing the prostitutes right to lead a life of dignity as well.
 - i) Is 'Right to life' a fundamental right or a Human right?
 - ii) Do you agree with the judgement of Supreme Court? Justify.
 - iii) Suggest some effective schemes for the rehabilitation of women sex worker in India.

Contd...2

9. What is meant by Consumer Rights?
10. State the Importance of UDHR.
11. Examine any two types of Human Rights.

III. Answer any FIVE questions in about 10 sentences each. (5x5=25)
Each question carries 5 marks.

12. Write a short note on Indigenous Population.
13. Who are Dalits? Examine the status of Dalits in India.
14. Explain the role of NGO's In protecting Human Rights.
15. Write a note on Human Rights Watch.
16. Examine the status of Adivasis in India.
17. Explain the role of students In promoting Human Rights.
18. Write a short note on the challenges faced by Transgenders.

IV. Answer any ONE question in about 20 sentences each. Each (10x1=10)
question carries 10 marks.

19. Discuss the Human Rights enshrined In the UDHR.
20. Explain the origin ad development of Human Rights

V. Answer any ONE question in about 40 sentences each. Each (15x1=15)
question carries 15 marks.

21. Explain the role of NGO'S and IGO's in protecting Human rights.
22. Explain the remedies available against violation of Human Rights in India.

PART – B

(VALUE EDUCATION)

VI. Answer any FOUR questions in about 8-10 sentences. Each (5x4=20)
question carries five marks.

23. Define marriage. Explain the significance of Marriage.
24. What are the factors influencing the decision of marriage?
25. Write a note on Reproductive Health.
26. What are the signs and symptoms of Miscarriage? Explain.
27. Examine the disadvantages of Artificial Birth Control method.
28. Define family. Explain the characteristics of functional family.

VII. Answer any ONE question in about 20 sentences. The (10x1=10)
Question carries 10 marks.

29. Explain the common causes for Divorce.
30. Discuss the methods of Family planning.
