(2024 Batch Onwards)

CF5AUDC250 Reg. No. | | | | | | | | |

St Aloysius (Deemed to be University)

Mangaluru

SCHOOL OF COMMMERCE, FINANCE AND ACCOUNTANCY

(UG PROGRAMME)

B.Com./B.Com.(Business Analytics)

Semester IV – Degree Examination

April/May - 2026

ADVANCED CORPORATE ACCOUNTING

Time: $2^1/_2$ Hours Max Marks: 60

SECTION – A

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

1. A Ltd. is taken over by B Ltd. B Ltd. agrees to pay the equity shareholders of A Ltd. as follows: 4 equity shares of ₹10 each (market value ₹15) for every 3 shares held. Cash payment of ₹12 per share.Equity shares in A Ltd is 6,000. Calculate the Purchase Consideration.
2. Write a note on AS 9.
3. How do you treat the following in liquidator's final statement.
   (1) Outstanding Interest on Debentures (2) Outstanding Dividend on Preference Shares.
4. Write a short note on AS 5.
5. List example for Reduction of capital.
6. What is cost of control in Holding Company Accounts?
7. What are Convertible Preference Shares?

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SECTION - B

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

8. Explain the conditions to be satisfied under amalgamation in the nature of merger.
9. Explain the Provisions of AS 14.
10. The Biscoff Ltd. went into voluntary liquidation when its liabilities were as under:

    Secured Creditors 2,00,000

    Preferential Creditors 40,000

    Unsecured Creditors 5,00,000

    The liquidator realized ₹2,50,000 from the securities held by secured creditors and ₹60,000 from other assets. Cash in hand amounted to ₹11,000.

    The cost of liquidation amounted to ₹ 19,900 and liquidators remuneration was fixed at 3% on the amount realized (except cash) and 2% on the amount distributed to unsecured creditors.

    Show Liquidators Final Statement of Account.

Contd...2

11. From the following Balance Sheets of 'S' Ltd. and 'T' Ltd., as on 31.3.2023. Calculate cost of control:

Equity & Liabilities	S Ltd. ₹	T Ltd. ₹
Share capital (in ₹ 10 shares)	10,00,000	5,00,000
General reserve	2,50,000	1,50,000
Profit and Loss A/c	1,50,000	1,00,000
8% debentures	5,00,000	2,50,000
Sundry creditors	2,50,000	1,00,000
	21,50,000	**11,00,000**
Assets	**S Ltd. ₹**	**T Ltd. ₹**
Fixed assets	10,00,000	5,00,000
Current assets	6,50,000	6,00,000
Shares in T Ltd.	5,00,000	--
	21,50,000	**11,00,000**

'S' Ltd. acquires ¾ of the share capital of 'T' Ltd. on 31.03.2023.

12. Following is the Balance Sheet of Ceat Ltd.

Equity and Liabilities	₹
Share capital	6,00,000
General Reserve	3,00,000
Profit and Loss appropriation A/c	1,00,000
10% debentures	3,00,000
Sundry creditors	3,20,000
	16,20,000

Assets	₹
Goodwill	1,00,000
Plant and Machinery	5,00,000
Furniture	1,00,000
Stock	6,00,000
Debtors	2,00,000
Bank	1,20,000
	16,20,000

YES Ltd. takes over the business of Ceat Ltd. on the following terms:

1) Goodwill is valued at ₹ 2,00,000. Other assets are considered at book values.

2) YES Ltd. does not take over the balance at bank.

3) Ceat Ltd. agrees to redeem its debentures by itself.

4) Consideration is to be discharged in the form of 90,000 fully paid equity shares of ₹10 each, valued at par and the balance in cash.

Calculate the purchase consideration and show the mode of payment.

Contd...3

13. Following was the Balance Sheet of Spar Ltd. as on March 31, 2024.

Liabilities	₹	Assets	₹
4,000, Equity shares of ₹ 100 each	4,00,000	Goodwill	50,000
2,000, 7%Preference shares of ₹100 each	2,00,000	Plant and Machinery	1,50,000
6% Debentures	2,00,000	Land and Buildings	1,40,000
Sundry Creditors	2,00,000	Patent Rights	40,000
		Stock	1,60,000
		Debtors	2,15,000
		Cash in Hand	5,000
		Preliminary Expenses	25,000
		Discount on Issue of Debentures	15,000
		Profit Loss Account	2,00,000
	10,00,000		**10,00,000**

The following scheme of reconstruction was duly approved:

a. Equity shares are to be reduced to equal number of fully paid shares of ₹50 each.
b. 7% Pref. shares are to be reduced by 30% and the rate of dividend increased to 9%.
c. The value of Land and Buildings to be increased by 10%.
d. The Debentures are to be reduced by 20%.
e. All nominal and fictitious assets are to be eliminated.

List the journal entries for the above.

SECTION – C

Answer any <u>THREE</u> of the following. **(3x10=30)**

14. On 30th June 2000 the liquidator of Elon Ltd., having a issued share capital, of 50,000 Preference shares of Re.1 each fully paid up without priority as to capital, 80,000 ordinary shares of Re.1 each 90 paise per share paid up and 1,20,000 ordinary shares of Re.1 each 75 paise per share paid up, had a cash balance of ₹16,450. On 31.12.2000 he realised ₹ 31,000 from the assets, of which ₹ 20,000 was in respect of secured creditors of ₹14,000. All costs of liquidation were ₹2,700.

The creditors other than secured creditors were:

	₹
Trade Creditors	42,400
O/s expenses of gas supplied	140
Salary of Clerk for six months	1,380
Director's fees for 4 months	2,000

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Out of the above Trade creditors of 62.5 paise in a rupee had already been paid as well as the amount due to the Preferential Creditors in respect of Preferential claims.

Show Liquidators Final Receipt and Payments A/c.

Contd...4

15. Zudio Ltd. has agreed to acquire Goodwill and assets (Except Investment and Bank Balance) of Envy Ltd., as at 31.3.2023. The balance sheet of Envy Ltd., as on that date is as below:

Equity & Liabilities	**₹**
Share Capital:	
16,000 Equity Share of ₹10 each	1,60,000
General Reserve	25,000
Profit & Loss A/c	18,000
8% Debentures	60,000
Provision for Tax	20,000
Sundry Creditors	37,000
	3,20,000
Assets	**₹**
Goodwill	20,000
Land & Building	80,000
Plant	80,000
Investment	30,000
Stock	40,000
Debtors	50,000
Bank	20,000
	3,20,000

Zudio Ltd. will

1. Discharge the debentures at a premium of 8% by the issue of 7% debentures in Zudio Ltd.
2. Issue of 3 shares of Zudio Ltd. at the market price of ₹11 per share for every 2 shares of Envy Ltd.
3. Pay ₹2 in cash for each share of Envy Ltd.
4. Pay absorption expenses of ₹3,000.

Envy Ltd., sells the Investments for ₹32,000. Zudio Ltd.value Land & Building at 1,00,000; Plant at 10% below book value, Stock at ₹ 35,000 and Debtors subject to 5% Provision.

Show: a) Realisation A/c in the books of Envy Ltd

b) Opening Journal entries in the books of Zudio Ltd

Contd...5

16. The following was the Balance Sheet of Leora Company Ltd. As on 31.3.2017.

Equity and Liabilities	₹
Share capital:	
Equity Shares of ₹ 10 each.	5,00,000
Capital Reserve	6,000
12% debentures	4,00,000
Trade Creditors	1,65,000
Outstanding debenture interest	48,000
Outstanding Directors Remuneration	10,000
Taxation provision	44,000
	11,73,000
Assets	₹
Land and buildings	1,84,000
Plant and machinery	2,86,000
Furniture	56,000
Stock	1,42,000
Debtors	80,000
Cash at Bank	27,000
Discount on issue of debentures	8,000
Profit and Loss account	3,90,000
	11,73,000

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The following scheme of internal reconstruction was framed and approved by the court.

i. The equity shares be converted into same number of equity shares of ₹2.50 each.

ii. The debenture holders and directors agree to forego their outstanding debenture interests and outstanding remuneration.

iii. The existing shareholders agree to subscribe 50,000 fully paid equity shares of ₹2.50 each.

iv. Trade creditors for ₹65,000 accepted fully paid equity shares of ₹2.50 each for the amount due and trade creditors for ₹1,00,000 accepted ₹80,000 in cash in full settlement. The Assets are revalued as under

	₹
Land and Buildings	2,30,000
Plant and Machinery	2,20,000
Stock	1,20,000
Debtors.	76,000

List the journal entries for all the above transactions and draft Company's Balance sheet after reconstruction.

Contd...6

17. The following are the summarized Balance Sheets of H Co. Ltd. and S Co. Ltd. as on 31.3.2022.

Equity & Liabilities	**H Co. ₹**	**S Co. ₹**
Paid up Capital		
In shares of ₹10 each	10,00,000	3,00,000
General Reserve	4,00,000	1,25,000
Profit & Loss A/c	3,00,000	1,75,000
Sundry Creditors	1,00,000	70,000
	18,00,000	**6,70,000**
Assets	**H Co. ₹**	**S Co. ₹**
Freehold Premises	4,50,000	1,20,000
Plant and Machinery	3,50,000	1,60,000
Furniture	80,000	30,000
Debtors	3,00,000	1,70,000
Stock	3,20,000	1,60,000
Investment in 20,000 Shares		
in Colonial Ltd. at cost	2,60,000	--
Cash	40,000	30,000
	18,00,000	**6,70,000**

You are required to construct a consolidated Balance Sheet as on 31.03.2022 showing in detail necessary adjustments and taking into consideration the following information.

a. H Co. Ltd. acquired the shares of S Co. Ltd. on 01.04.2021, when the balances on their P & L Account and General Reserves were ₹75,000 and ₹80,000 respectively.

b. Stock of ₹1,60,000 held by S Co. Ltd. consists of ₹60,000 goods purchased from H Co. Ltd. who has charged profit at 25% on cost.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Part	A							B						C			
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Blooms Level	3	2	1	2	1	1	1	5	5	2	3	3	4	2	2	4	6
Mapped CO(s)	2	4	1	4	2	3	2	2	4	1	3	2	2	1	2	2	3

(2024 Batch Onwards)

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Mangaluru

SCHOOL OF COMMMERCE, FINANCE AND ACCOUNTANCY

(UG PROGRAMME)

B.Com./B.Com.(Business Analytics)

Semester IV – Degree Examination

April/May - 2026

COSTING METHODS AND TECHNIQUES

Time: $2^1/_2$ Hours **Max Marks: 60**

SECTION – A

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

1. What is meant by a job in cost accounting?
2. What is meant by batch costing?
3. What do you mean by Work certified?
4. If the contract is completed within one year, how do you treat it in the profit & Loss account?
5. State any 2 industries where process costing can be implemented.
6. What is Standard Cost?
7. Give the meaning of Cost Audit.

SECTION - B

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

8. Prepare a Job Cost Sheet from the following information.

   Materials ₹4,000.

   Wages – Dept. A 60 hrs. at ₹30 per hour
   B 40 hrs. at ₹20 per hour
   C 20 hrs. at ₹10 per hour

   Overheads – Variable ₹2 per hour.
   Fixed: ₹30,000 for 10,000 hours.

   Calculate the cost of the Job in Job Cost Sheet and the price for the job to earn a profit of 20% on the selling price.

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9. What do you mean by Escalation and De-escalation clause in Contract Costing?
10. The output from process 'A' totaled 5,000 units. It was considered that 400 units were an abnormal loss. Normal loss allowed was 10%. Additional information obtained was as under:

    Material @ ₹10 per unit, labour ₹16,000, overhead ₹13,400, wastage realized ₹5 per unit. Prepare process 'A' account.

Contd...2

11. The following is the condensed record of transactions as on 31.12.2025 relating to a special contract completed during the year.

	₹
Materials bought	1,500
Materials from stores	500
Wages	2,440
Direct expenses	294
Works on cost (25% on direct wages)	
Office on cost (10% on material consumed + wages)	
Contract price	6,000

Prepare contract account assuming that materials returned were ₹240.

12. From the following information find out:

i) Labour Rate Variance

Standard	**Actual**
Output - 1000 units	1200 units
Rate of Payment = ₹6 per unit	Wages paid ₹8,000
Time taken 50 Hrs.	40 Hrs.

13. Explain any five difference between Cost and Financial Audit.

SECTION – C

Answer any <u>THREE</u> of the following. **(3x10=30)**

14. The following information relates to the manufacture of a component in a factory. Cost of material ₹7 per unit. Operator's wages ₹25 per hour. Machine hour rate ₹50. Setting up time of the machine is 2 hours and 20 minutes. Time required for production is 10 minutes per unit. Prepare a Cost Sheet showing the production cost and setting up cost and cost per unit when the batch consists of 100 units and 1000 units.

15. Marvel co. Ltd. undertook a contract for ₹6,00,000 on 01.1.2025 and completed it on 31.3.2026. You are given the following information for the contract.

	2025 (₹)	**2026 (₹)**
Materials	2,20,000	10,000
Wages	1,40,000	25,000
Other Expenses	14,000	5,000
Special Plant	80,000	--
Materials at site	29,000	--
Work certified	5,20,000	--
Work uncertified	50,000	--
Materials returned to store	-	2,000

Plant is returned to stores at a value ascertained after charging 20% depreciation annually on the original cost. 80% of the work certified is received in cash every year. Prepare contract account for 2025 and 2026.

Contd...3

16. A certain product passes through two processes before it is transferred to finished stock. The following information is obtained for the month of December.

	Process I	**Process II**	**Finished stock**
Opening stock	7500	9000	22500
Direct material	15000	15750	--
Direct wages	11200	11250	--
Production OH	10500	4500	--
Closing stock	3700	4500	11250
Profit % on transfer price to the next process	25%	20%	--
Inter process profits for opening stock	nil	1500	8250

Sales during the period were ₹1,40,000. Prepare process cost accounts.

17. Explain the functions of a Cost Auditor relating to opening and closing stock.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Part	A							B						C			
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Blooms Level	1	1	1	2	2	1	1	3	2	3	3	3	3	3	3	3	4
Mapped CO(s)	1	1	1	1	2	3	4	1	1	2	2	3	5	1	1	2	4

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(2024 Batch Onwards)

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Mangaluru

SCHOOL OF COMMMERCE, FINANCE AND ACCOUNTANCY

(UG PROGRAMME)

B.Com./B.Com.(Business Analytics)/ B.Com.(International Finance)/B.Com. (Apprenticeship/Internship Embedded)

Semester IV – Degree Examination

April/May - 2026

INCOME TAX LAW & PRACTICE - I

Time: $2^1/_2$ Hours **Max Marks: 60**

SECTION – A

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

1. What are the various types of taxes in India as per Income Tax Act?
2. Mr Madhukar, an Indian Citizen, leaves India to the USA for a job on 5th December, 2025. What will be his residential status for the Assessment Year, if he has never left India earlier?
3. State the exemption available in respect of commuted pension.
4. What is meant by Perquisite under the head "Income from Salary"?
5. What is meant by "Expected Rent"?
6. Who are considered as Persons as per Income Tax Act, 1961?
7. What is Provident Fund? State its types.

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SECTION - B

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

8. Explain the conditions to claim exemption for agriculture income. Also explain the meaning of partly agricultural income and partly non-agricultural income.
9. Explain how the residential status of an individual is determined for a particular assessment year.
10. Mr. Ajith retired from a private company after serving for 26 years. At the time of retirement, he received ₹14,00,000 as leave encashment. His average salary for the last 10 months preceding retirement was ₹75,000 per month. He had 13 months of earned leave at his credit. The company allows 30 days of leave per year of service. Compute the taxable leave encashment.
11. What are fully taxable allowances? Explain.
12. Ms. Divya owns a house property which is rented for ₹16,000 per month.The municipal value is ₹1,80,000 per annum and the fair rent is ₹1,90,000 per annum. Standard rent is not applicable. Municipal taxes paid by the owner are ₹12,000. Calculate the taxable income from house property.

Contd...2

13. Mr Mendon, a German National, was appointed as a Senior Scientific Officer in India on 1st April,2017. On 30th January,2023 he went to Iran on deputation for a period of 2 years, but left his wife and children in India. On 31st January, 2025 he came to India and took with him his family to Iran on 30th June, 2025. He returned to India and joined his original job on 2nd January, 2026. What would be the Residential status of Mr Mendon for income tax purpose for the Assessment Year 2026-27.

SECTION – C

Answer any THREE of the following. **(3x10=30)**

14. From the following information, compute the Gross Total Income of Mr. Shravan for the PY 2025-26, if he is

(a) Ordinarily Resident (b) Not Ordinarily Resident and (c) Non-Resident.

a) Profit from business in China, received in India ₹ 17,000.

b) Income from house property in Qatar deposited in an Indian Bank there ₹ 11,000.

c) Income from agriculture in India ₹ 28,000.

d) Profit from business in England ₹ 55,000; this business was controlled from Mangalore.

e) Income from profession in China ₹ 2,10,000 (3/4th Received in India)

f) Income from business in Kuwait ₹ 30,000.

g) Profit on sale of a capital asset in China (50% remitted to India) ₹18,000.

h) Gifts from friends on his 40th Birthday ₹ 53,000.

i) Interest on Saving Bank Deposits in SBI, ₹ 16,500.

J) Income from tea manufacturing in India ₹ 60,000.

15. Mrs. Asha retired on 1st October 2025 after completing 20 years and 9 months of service. Her basic salary was ₹16,500 p.m. She receives DA of 25% of basic (only 60% of DA forms part of retirement benefits). She also receives HRA of ₹5,000 p.m. She received gratuity of ₹7,75,000. No gratuity was received earlier. She received 1% commission of ₹20,000 on turnover of ₹20,00,000 achieved by her during past 10 months. Compute taxable gratuity if she is: a) Covered under the gratuity Act b) Not covered under the gratuity Act.

16. Mr Davin is the Senior Manager in a Finance Co Ltd., Delhi. He furnishes the following details of his salary for the previous year. Compute taxable income from salary as per old tax regime.

a) Net Basic Salary ₹4,64,000 after the deduction of ₹12,000 income tax and ₹4,000 professional tax.

b) D.A. 40% of Basic (given under the retirement benefits).

c) Bonus 2 months' Basic.

d) Entertainment allowance ₹600 p.m.

e) Commission ₹10,000

f) City Compensatory allowance ₹ 500 p.m

Contd...3

g) Education allowance ₹ 400 p.m per child (his 3 children are studying)

h) The company provides him with a small car for both official and personal use and ₹40,000 running and maintenance annual expenses of the car is met by the company.

i) She has been provided with a domestic servant, who is paid by the company ₹2,000 p.m.

j) She has been provided with free lunch the cost of which is ₹100 per meal. Assume 240 working days in a year.

k) He contributed 15% of salary to RPF every year, to which his employer contributes an equal amount.

17. Mr Alison, owner of three houses in Chennai, furnishes the following information. Compute his income from house property for the AY 2026-27.

Particulars	House 1 (Let-out)	House 2 (Let-out)	House 3 (SOP)
Standard Rent (under Rent Control Act)	36,000	58,000	-------
Municipal Value	34,000	56,500	30,000
Actual Rent	5,000 p.m	6,000 p.m	-------
Fair rental value	45,000	67,500	45,000
Repairs	2,000	1,000	3,000
Municipal tax paid by owner (10% of Municipal value)	30% due	Fully paid	Fully paid
Interest on loan taken for construction of house	2,000	4,000	30,000
Vacancy period	--------	2 months	------
Recovery of unrealised rent (of previous year)	5,000	--------	-------

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Part	A							B						C			
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Blooms Level	1	3	1	1	1	1	1	2	2	3	1	4	4	5	5	3	3
Mapped CO(s)	1	2	1	3	4	2	3	2	2	3	3	4	2	1	3	3	4

(2024 Batch Onwards)

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Mangaluru

SCHOOL OF COMMERCE, FINANCE AND ACCOUNTANCY

(UG Programme)

B.Com.(International Finance) Semester IV – Degree Examination

April/May - 2026

FINANCIAL MANAGEMENT II

Time: $2^1/_2$ Hours **Max Marks: 60**

SECTION – A

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

1. What is Value of a Right?
2. What are the need for finance?
3. What you mean by CAPM
4. A company has paid a dividend of 30c for many years. The company expects to continue paying dividends at this level in the future. The company's current share price is $1.50. Calculate the cost of equity.
5. What you mean by Transaction risk?
6. List the types of Asset based business valuation?
7. What you mean by currency options?

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SECTION - B

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

8. A company has irredeemable loan notes currently trading at $60 ex interest. The coupon rate is 10% and the rate of corporation tax is 25%.
   (a) What is the return required by the debt providers?
   (b) What is the cost of debt to the company?
9. The US$ rate per £ is quoted as $1.5200 – $1.5210 = £1.
   Company A wants to buy $150,000 in exchange for sterling.
   Company B wants to sell $150,000 in exchange for sterling.
   What rate will the bank offer each company?
10. Write a short note on Asset based Model of business valuations.
11. **a)** C Co is currently paying a return of 11% on equity investment. If the return on government securities is 6% and the average return on the market is 13%, what is the beta of C Co? What does this indicate about the volatility of C Co's returns compared to the market on average? **(3 Marks)**
    b) The current average market return being paid on risky investments is 14%, compared with 6% on Treasury bills. D Co has a beta of 0.9. What is the required return of an equity investor in D Co? **(2 Marks)**

Contd...2

12. A company has issued convertible loan notes that are due to be redeemed at a 5% premium in five years' time. The coupon rate is 8% and the current MV is $85. Alternatively, the investor can choose to convert each loan note into 20 shares in five years' time. The company pays tax at 30% per year. The company's shares are currently worth $4 and their value is expected to grow at a rate of 7% per year. Find the post-tax cost of the convertible debt to the company.

13. Orion Co, a UK company, must make a payment of US$180,000 in three months' time. The company treasurer has determined the following:
Dollar:
Sterling Spot rate $1.9100 - $1.9200 = £1
3-months forward $1.8950 - $1.9050 = £1
Money market rates (Per Annum):
US$ - Borrowing 6%, Deposit 4.5%
Sterling - Borrowing 7%, Deposit 5.5%
Ascertain the cost of the payment using a forward contract hedge and a money market hedge.

SECTION - C

Answer any <u>THREE</u> of the following. **(3x10=30)**

14. Delta Co has 8 million 50c ordinary shares in issue with a current price of 210c cum div. An annual dividend of 12c has just been proposed. The company earns an accounting rate of return to equity (ROE) of 12% and pays out 50% of the return as dividends.
The company also has 10% redeemable loan notes with a nominal value of $5 million, trading at $110. They are due to be redeemed at nominal value in six years' time.
If the rate of corporation tax is 30%, what is the company's WACC?

15. **a)** The following information has been taken from the statement of profit or loss and statement of financial position of Delta Co:
Revenue - $420m
Production expenses - $250m
Administrative expenses - $30m
Tax allowable depreciation - $36m
Capital investment in year - $60m
Corporate debt - $20m trading at 125%
Corporation tax is 28%.
The WACC is 15%.
Inflation is 5%.

Contd...3

These cash flows are expected to continue every year for the foreseeable future.

Required: Calculate the value of equity. **(5 Marks)**

b) Explain the problems with asset based valuation. **(5 Marks)**

16. Explain the practical approaches for managing foreign currency risk.
17. Zenith Ltd, a UK company, must make a payment of US $320,000 in 3 months' time. The company treasurer has determined the following:

Spot rate $1.6500 – $1.6555 = £1

3-months forward $1.6400 – $1.6460 = £1

6-months forward $1.6250 – $1.6320 = £1

Money market rates (Per Annum):

US$ – Borrowing 6%, Deposit 4.5%

Sterling – Borrowing 7%, Deposit 5.5%

Decide whether a forward contract hedge or a money market hedge should be undertaken.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Part	A							B						C			
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Blooms Level	L1	L2	L1	L3	L2	L1	L2	L3	L3	L2	L4	L4	L4	L4	L5	L4	L4
Mapped CO(s)	CO2	CO1	CO2	CO2	CO4	CO3	CO4	CO2	CO24	CO3	CO2	CO2	CO4	CO2	CO3	CO4	CO4

(2024 Batch Onwards)

CF5BUDC254 Reg. No. | | | | | | | | |

St Aloysius (Deemed to be University)

Mangaluru

SCHOOL OF COMMERCE, FINANCE AND ACCOUNTANCY

(UG Programme)

B.Com.(International Finance) Semester IV – Degree Examination

April/May - 2026

BUSINESS LAW

Time: $2^1/_2$ Hours Max Marks: 60

SECTION – A

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

1. What is meant by Agreement void ab initio?
2. State any two differences between wagering agreement and contingent contract.
3. What is privity of contract?
4. What is Supervening Impossibility?
5. What is meant by Right to Information?
6. State any four types of offer.
7. State any two differences between undue influence and coercion.

SECTION - B

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

8. Write a note on Sale of Goods Act.
9. Write a note on breach of contract.
10. Briefly explain the scope and objectives of cyber law.
11. Discuss in detail the exceptions to the rule "No consideration, no contract" with illustrations.
12. Explain various modes of discharge of contract.
13. Explain the various source of Indian Mercantile Law.

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SECTION - C

Answer any THREE of the following. (3x10=30)

14. Explain in detail the essential elements of a valid contract under Section 10 of the Indian Contract Act, 1872, with relevant case laws.
15. Explain the essential elements of offer.
16. Explain Free Consent as per Section 14?
17. Explain the agreements opposed to public policy.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Part	A							B						C			
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Blooms Level	1	4	1	2	1	1	2	2	2	2	2	3	2	4	3	4	4
Mapped CO(s)	1	2	1	1	2	1	2	3	3	2	2	3	3	1,3	1	2	4

(2024 Batch Onwards)

CF5CUDC255 Reg. No. | | | | | | | | |

St Aloysius (Deemed to be University)

Mangaluru

School Of Commerce, Finance And Accountancy

(UG Programme)

B.Com.(Accounting and Tax) Semester IV – Degree Examination

April/May - 2026

GOODS AND SERVICE TAX

Time: $2^1/_2$ Hours **Max Marks: 60**

SECTION – A

Answer any <u>FIVE</u> of the following. **(5x2=10)**

1. State the 3 types of supplies.
2. What is GST Common Portal?
3. Who is a Distinct Person?
4. Can Delhi Development Authority be treated as a local authority?
5. State the treatment of subsidy as per value of supply.
6. XYZ Ltd. a manufacturing concern had affected intra-state taxable supply of Rs. 20,00,000 and interstate taxable supply of Rs. 25,00,000 in the preceding FY. The company wants to opt for composition scheme under Section 10 of CGST Act, 2017 for the Current Year. As a GST consultant advise XYZ Ltd. whether it can opt for composition scheme.
7. State the rates of composition applicable in the case of suppliers, manufacturers and service providers.

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SECTION - B

Answer any <u>FOUR</u> of the following. **(4x5=20)**

8. State which of the following suppliers are liable to be registered:
   (i) Agent supplying taxable goods on behalf of some other taxable person and its aggregate turnover does not exceed the applicable threshold limit during the financial year.
   (ii) An agriculturist who is only engaged in supply of produce out of cultivation of land and its aggregate turnover exceeds the applicable threshold limit during the financial year
9. An order is placed on Ram & Co. on 18th August for supply of a consignment of customised shoes. Ram & Co. gets the consignment ready and informs the customer and issues the invoice on 2nd December. The customer collects the consignment from the premises of Ram & Co. on 7th December and hands over the payment on the same date, which is entered in the accounts on the next day, 8th December. What is the time of supply of the shoes?

Contd...2

10. Gagan Engineering Pvt. Ltd., registered in Haryana, is engaged in providing maintenance and repair services for heavy steel machinery. For carrying out the repair work, Gagan Engineering Pvt. Ltd. sends its container trucks equipped with items like repair equipments, consumables, tools, parts etc. from Haryana workshop to its own repairing centres (registered under GST law) located in other States across India where the clients' machinery are being brought and are being repaired.

    Discuss the leviability of GST on the inter-State movement of trucks from the workshop of Gagan Engineering Pvt. Ltd. in Haryana to its own repairing centres located in other States across India.

11. The total value of inter-State supply of Raman & Sons for the month of February is of Rs. 100 lakhs. Said supply is taxable @ 18% IGST. Amount available in electronic credit ledger is Rs. 20 lakhs (IGST). Compute the amount of GST to be paid through the Electronic Cash Ledger and the Electronic Credit Ledger.

12. ABC issues a release order with QR channel for telecasting an advertisement relating to the 'Pradhan Mantri Kaushal Vikas Yojana' in the month of November, 2017. In the first phase, this will be telecast in the Union territory of Delhi, States of Uttar Pradesh, Uttarakhand, Bihar and Jharkhand. As per BARC the following details have been provided:

    (i) Viewership Figures:

    (a) Delhi – 1,00,000

    (b) Uttar Pradesh and Uttarakhand – 2,00,000

    (c) Bihar and Jharkhand – 1,00,000

    (ii) Latest Census Details:

    (a) Ratio of Populations of Uttar Pradesh and Uttarakhand – 9:1

    (b) Ratio of Populations of Bihar and Jharkhand – 4:1

    (iii) Total amount payable to QR – Rs. 20,00,000

    Determine the Place of Supply and compute the amounts to be charged in each of the States and Union Territories.

13. Mr. Abhishek, an advocate, has rendered the following services in the month of October:

    (i) Representing Mr. Archit in his divorce case before High Court

    (ii) Representing Mr. Aniket, an architect by profession, in relation to his GST liability (Turnover of Mr. Aniket in the PY was Rs. 25 lakh)

    (iii) Legal consultancy given to Sunil Associates, a partnership firm of advocates (Turnover of services of Sunil Associates in the PY was Rs. 28 lakh)

    Examine whether GST is payable on each of the above services assuming Mr. Abhishek to be

    (a) an advocate other than a senior advocate.

    (b) a senior advocate in terms of section 16 of the Advocates Act, 1961?

Contd...3

SECTION - C

Answer any THREE of the following. **(3x10=30)**

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

Sl. No.	Date of receipt of goods	Date of payment by recipient of goods	Date of issue of invoice
1	July 1	August 10	June 29
2	July 1	June 25	June 29
3	July 1	Part payment made on June 30 and balance amount paid on July 20	June 29
4	July 5	Payment is entered in the books of account on June 28 and debited in recipient's bank account on June 30	June 1
5	July 1	Payment is entered in the books of account on June 30 and debited in recipient's bank account on June 26	June 29
6	August 1	August 10	June 29

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15. M/s. PQR Ltd. is engaged in providing service of transportation of passengers by following modes in the month of November:

(a) Service of transportation of passengers by vessels in National Waterway: Rs. 30,00,000.

(b) Service of transportation of passenger by Air-conditioned Stage carriage: Rs. 25,00,000.

(c) Service of transportation of passenger by non-air-conditioned stage carriage: Rs. 25,00,000.

(d) Service of transportation of passengers by contract carriage for tourism: Rs. 20,00,000.

(e) Service of transportation of passenger from Mumbai to Chennai port in a vessel and such service is not for tourism purpose: Rs. 10,00,000.

(f) Service of transportation of passenger in Metered Cab: Rs. 35,00,000.

(g) Service of transportation of passengers in Radio Taxis: Rs. 10,00,000;

(h) Service of transportation of passengers in non-air-conditioned contract carriages: Rs. 10,00,000;

(i) Service of transportation of passengers in air-conditioned contract carriage: Rs. 15,00,000.

Compute the value of taxable supply if all charges are exclusive of GST.

Contd...4

16. Write short notes on the following:
    (a) Differences between Direct Tax and Indirect Tax
    (b) Functions of GST Portal
    (c) GST Council
17. From the following information pertaining to month of December 2019, determine the person liable to pay GST and extent of GST payable:
    All sums are exclusive of taxes and both supplier and recipient are located in India
    (i) Mr K is an agent of General Insurance Co. The Insurance Company pays commission worth Rs. 8 Lakh to him. Mr K claims that no GST is leviable on services provided by him as his value of taxable service does not exceed Rs. 20 Lakhs
    (ii) ABC Ltd availed services of Kamal Goods transport agency for transportation of goods by road from factory located in New Delhi to its Jaipur depot and paid freight of Rs. 1,00,000/-
    (iii) PC Jewellers Ltd paid Rs. 50 Lakhs for sponsorship of Miss India beauty pageant in exchange for sponsorship services
    (iv) Legal Services provided by PDS & Co, a partnership firm of New Delhi to Hindustan Unilever Ltd Mumbai Rs. 75,00,000

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Part	A							B						C			
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Blooms Level	3	2	1	5	4	3	2	5	4	6	3	4	4	5	4	3	6
Mapped CO(s)	1	1	1	2	2	1	1	2	2	3	3	3	4	3	3	1	4

(2024 Batch Onwards)

CF5CUDC256 Reg. No. | | | | | | | | |

St Aloysius (Deemed to be University)

Mangaluru

School Of Commerce, Finance And Accountancy

(UG Programme)

B.Com.(Accounting and Tax) Semester IV – Degree Examination

April/May - 2026

FINANCIAL REPORTING II

Time: $2^1/_2$ Hours **Max Marks: 60**

SECTION – A

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

1. When should the provision be recognized.
2. What is the accounting treatment for dividend income?
3. What is a construction contract?
4. Define impairment of asset and applicability to inventories.
5. What is minimum lease payment from POV of lessor?
6. What do you mean by borrowing costs?
7. Define a events occurring after balance sheet date.

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SECTION - B

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

8. Manya Ltd. has provided the following information: Depreciation as per accounting records =INR 8,00,000 Depreciation as per tax records =INR 20,00,000
   Unamortized preliminary expenses as per tax record = INR 60,000 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%?
9. The company finds that the inventory sheets of 31.3.20X1 did not include two pages containing details of inventory worth Rs 54.5 lakhs. State, how you will deal with the above matter in the accounts of Omega Ltd. for the year ended 31st March, 20X2.
10. A machine was given on 3 years' operating lease by a dealer of the machine for equal annual lease rentals to yield 30% profit margin on cost of ₹2,25,000. Economic life of the machine is 5 years and output from the machine is estimated as 60,000 units, 75,000 units, 90,000 units, 1,20,000 units and 1,05,000 units consecutively for 5 years. Straight line depreciation in proportion of output is considered appropriate. You are required to compute the following as per AS-19.
    i) Annual Lease Rent
    ii) Lease Rent income to be recognized in each operating year and
    iii) Depreciation for 3 years lease

Contd...2

11. When can a company offset DTA and DTL?
12. The following data is provided for M/s. Raj Construction Co.
    i) Contract Price - ₹ 85 lakhs
    ii) Materials issued - ₹ 21 Lakhs out of which Materials costing ₹ 4 Lakhs is still lying unused at the end of the period.
    iii) Labour Expenses for workers engaged at site - ₹ 16 Lakhs (out of which ₹ 1 Lakh is still unpaid)
    iv) Specific Contract Costs = ₹ 5 Lakhs
    v) Sub-Contract Costs for work executed - ₹ 7 Lakhs, Advances paid to Sub-Contractors - ₹ 4 Lakhs
    vi) Further Cost estimated to be incurred to complete the contract - ₹ 35 Lakhs

    Compute the Percentage of Completion, the Contract Revenue and Cost to be recognized.
13. At the end of the financial year ending on 31stMarch, 2022, a company finds that there are twenty law suits outstanding which have not been seĴ led till the date of approval of accounts by the Board of Directors. The possible outcome as estimated by the Board is:

Particulars	**Probability**	**Loss (₹)**
Ịn respect of five cases (Win)	100%	-
Next ten cases (Win)	50%	-
Lose (Low damages)	40%	12,00,000
Lose (High damages)	10%	20,00,000
Remaining five cases Win	50%	-
Lose (Low damages)	30%	10,00,000
Lose (High damages)	20%	21,00,000

Outcome of each case is to be taken as a separate entity. Ascertain the amount of contingent loss and the accounting treatment in respect thereof as per AS - 29.

SECTION - C

Answer any <u>THREE</u> of the following. **(3x10=30)**

14. Karna Ltd., an Indian Company, has the following foreign currency transactions during the financial year 2022-23:

    i) On 1st July, 2022, imported goods from Try Ltd., a German based company, amounting to ₹30,96,000.

    ii) On 1st October, 2022, imported plant and machinery from Lucy Ltd., a German based company, for € 18,500. The amount was paid on the date of import itself. (Ignore depreciation).

    iii)On 1st December, 2022, exported good on credit to Cream Ltd., a German based company, amounting to ₹50,40,000.

Contd...3

All the above transactions were recorded in the books of account at the prevailing exchange rate on the date of the transactions. Ignore taxes and duty on the above transactions. Payment due from Cream Ltd. and payment due to Try Ltd. is outstanding as on 31st March, 2023.

Rate of exchange between reporting currency (₹) and foreign currency (€) on different

dates are as under:

On 1st July, 2022	1 € = ₹ 86
On 1st October, 2022	1 € = ₹ 88
On 1st December, 2022	1 € = ₹ 84
On 31st March, 2023	1 € = ₹ 90

You are required, as per AS-11:

i) To show value at which above items will appear in Balance sheet as on 31st March, 2023;

ii) To calculate the amount of gain/loss on each of above transactions on account of exchange differences, if any.

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15. Given the following information of Rainbow Ltd.

i) On 15th November, goods worth ₹5,00,000 were sold on approval basis. The period of approval was 4 months after which they were considered sold. Buyer sent approval for 75% goods sold upto 31st January and no approval or disapproval received for the remaining goods till 31st March.

ii) On 31st March, goods worth ₹2,40,000 were sold to Bright Ltd. but due to refurnishing of their show-room being underway, on their request, goods were delivered on 10th April.

iii)Rainbow Ltd. supplied goods worth ₹6,00,000 to Shyam Ltd. and concurrently agrees to re-purchase the same goods on 14th April.

iv)Dew Ltd, used certain assets of Rainbow Ltd. Rainbow Ltd. received ₹7.5 lakhs and ₹12 as interest and royalties respectively from Dew Ltd. during the year 2020-21.

v) On 25th December, goods of ₹4,00,000 were sent on consignment basis of which 40% of the goods unsold are lying with the consignee at the year-end on 31st March.

In each of the above cases, you are required to advise, with valid reasons, the amount to be recognized as revenue under the provisions of AS-9.

16. a) Swift Ltd. acquired a patent at a cost of Rs 80,00,000 for a period of 5 years and the product life-cycle is also 5 years. The company capitalized the cost and started amortizing the asset at Rs 10,00,000 per annum. The company had amortized the patent at 10,00,000 per annum in first two years on the basis of economic benefits derived from the product manufactured

Contd...4

under the patent. After two years it was found that the product life-cycle may continue for another 5 years from then. The patent was renewable and Swift Ltd. got it renewed after expiry of five years. The net cash flows from the product during these 5 years were expected to be Rs 36,00,000, Rs 46,00,000, Rs 44,00,000, Rs 40,00,000 and Rs 34,00,000. Find out the amortization cost of the patent for each of the years.

b) During 20X1-X2, an enterprise incurred costs to develop and produce a routine low risk computer software product, as follows:

Particular	Rs
Completion of detailed program and design (Phase 1)	50,000
Coding and Testing (Phase 2)	40,000
Other coding costs (Phase 3 & 4)	63,000
Testing costs (Phase 3 & 4)	18,000
Product masters for training materials (Phase 5)	19,500
Packing the products (1,500 units) (Phase 6)	16,500

After completion of phase 2, it was established that the product is technically feasible for the market. You are required to state how the above referred cost to be recognized in the books of accounts

17. EXOX Ltd. is in the process of finalising its accounts for the year ended 31st March, 20X2. The company seeks your advice on the following:

a) The Company's sales tax assessment for assessment year 20X1-X2 has been completed on 14th February, 20X4 with a demand of Rs 2.76 crore. The company paid the entire due under protest without prejudice to its right of appeal. The Company files its appeal before the appellate authority wherein the grounds of appeal cover tax on additions made in the assessment order for a sum of 2.10 crore.

b) The Company has entered into a wage agreement in May, 20X2 whereby the labour union has accepted a revision in wage from June, 20X1. The agreement provided that the hike till May, 20X2 will not be paid to the employees but will be settled to them at the time of retirement. The company agrees to deposit the arrears in Government Bonds by September, 20X2.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Part	A							B						C			
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Blooms Level	1	1	1	1	1	1	1	3	3	3	2	3	4	3	4	3	4
Mapped CO(s)	1	3	3	1	1	1	1	2	2	1	2	3	1	2	3	1	1

(2024 Batch Onwards)

CF5CUDC257 Reg. No. | | | | | | | | |

St Aloysius (Deemed to be University)

Mangaluru

School Of Commerce, Finance And Accountancy

(UG Programme)

B.Com.(Accounting and Tax) Semester IV – Degree Examination

April/May - 2026

INCOME TAX - II

Time: $2^1/_2$ Hours **Max Marks: 60**

SECTION – A

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

1. Where the total turnover of an assessee, eligible for presumptive taxation u/s 44ADA, is received entirely by account payee cheque during AY 2024- 2025 i.e. PY 2023- 2024, the minimum presumptive business income is ___ % of the turnover ?
2. Examine whether the following are chargeable to tax and the amount liable to tax:
   - A sum of Rs.1,00,000 was received as gift from non-relatives by Lalan on the occasion of the marriage of his daughter Sowmya.
   - A diamond necklace worth Rs. 5 lacs was presented by his brother living in Mumbai.
3. State with proper reasons whether the following statements are True/False with regard to the provisions of the Income-tax Act, 1961:
   Filing of belated return under section 139(4) of the Income-tax Act, 1961 will debar an Assessee from claiming deduction under section 80QQB.
4. An individual assessee, resident in India, has made the following deposit/payment during the previous year 2025-26:

Particulars	₹
Contribution to the public provident fund Insurance premium paid on the life of the spouse (policy taken on 1.4.2019) (Assured value 2,20,000)	1,50,000 25,000

   What is the deduction allowable under section 80C for A.Y.2026-27 if the assessee has exercised the option of shifting out of the default tax regime provided under section 115BAC(1A)?
5. Examine the applicability of TDS provisions and TDS amount in the following case :
   i) ABC and Co. Ltd. paid Rs.19,000 to one of its Directors as sitting fees on 01-06-2023.

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Contd...2

6. U/s 40A(3) which of the following payment for an expenditure incurred would not be admissible as deduction from business income?
   (A) Rs.34,500 paid in cash to a transporter
   (B) Rs.6,000 paid in cash to a stationery dealer in the morning and Rs.7,000 paid in cash to the same dealer in the evening
   (C) Rs.80,000 sent through NEFT to the bank account of the dealer for goods purchased
   (D) Rs.5,900 paid through bearer cheque to the dealer for goods purchased
7. A firm has paid 8,50,000 as remuneration to its partners for the P.Y.2025-26, in accordance with its partnership deed, and it has a book profit of 10 lakhs. What is the remuneration allowable as deduction?

SECTION - B

Answer any <u>FOUR</u> of the following. **(4x5=20)**

8. Rahul, a resident Indian, holding 28% of equity shares in a company, took a loan of 5,00,000 from the same company. On the date of granting the loan, the company had accumulated profit of 4,00,000. The company is engaged in some manufacturing activity.
   i) Is the amount of loan taxable as deemed dividend, if the company is a company in which the public are substantially interested?
   ii) What would be your answer, if the lending company is a private limited company (i.e. which is not a company in which the public are substantially interested)?
9. The gross total income of Mr. X for the A.Y. 2022-23 is INR 8,00,000. He has made the following investments/ payments during the F.Y. 2023-24 :
   i) Contribution to PPF Rs.1,10,000
   ii) Payment of tuition fees to Apeejay School, New Delhi, for education of his son studying in Class XI Rs.45,000
   iii) Repayment of housing loan taken from Standard Chartered Bank Rs.25,000
   iv) Contribution to approved pension fund of LIC Rs.1,05,000
   Compute the deduction available to Mr.X , if he opts for optional scheme.
10. Examine the TDS implications under section 194A in the cases mentioned hereunder–
   (i) On 1.10.2025, Mr. Harish made a six-month fixed deposit of 15 lakh@9% p.a. with ABC Co-operative Bank. The fixed deposit matures on 31.3.2026.
   (ii) On 1.6.2025, Mr. Ganesh made three nine months fixed deposits of 3 lakh each, carrying interest@9% p.a. with Dwarka Branch, Janakpuri Branch and Rohini Branch of XYZ Bank, a bank which has adopted CBS. The fixed deposits mature on 28.2.2026.

Contd...3

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(iii) On 1.10.2025, Mr. Rajesh started a six-month recurring deposit of Rs 2,00,000 per month@8% p.a. with PQR Bank. The recurring deposit matures on 31.3.2026.

11. Mr. Hari, a property dealer, sold a building in the course of his business to his friend Mr. Rajesh, who is a dealer in automobile spare parts, for Rs.90 lakh on 1.1.2024, when the stamp duty value was Rs. 150 lakh. The agreement was, however, entered into on 1.9.2023 when the stamp duty value was Rs.140 lakh. Mr. Hari had received a down payment of Rs.15 lakh by a crossed cheque from Rajesh on the date of agreement. Discuss the tax implications in the hands of Hari and Rajesh, assuming that Mr. Hari has purchased the building for Rs.75 lakh on 12th July, 2022.

12. Alok, an individual, carried on the business of purchase and sale of agricultural commodities like paddy, wheat, etc. He borrowed loans from Uttar Pradesh State Financial Corporation (UPSFC) and South Indian Bank and has not paid interest as detailed hereunder:

(i)	Uttar Pradesh State Financial Corporation (P.Y. 2022-23 & 2023-24)	12,00,000
(ii)	South Indian Bank (P.Y. 2023-24)	24,00,000
		36,00,000

Both UPSFC and South Indian Bank, while restructuring the loan facilities of Alok during the year 2023-24, converted the above interest payable by Alok to them as a loan repayable in 60 equal installments. During the year ended 31.3.2024, Alok paid 5 installments to UPSFC and 3 installments to South Indian Bank.

Alok claimed the entire interest of Rs.36,00,000 as an expenditure while computing the income from business of purchase and sale of agricultural commodities. Examine whether his claim is valid and if not what is the amount of interest, if any, allowable.

13. Mr. Y, aged 40 years, paid medical insurance premium of 22,000 during the P.Y. 2025-26 to insure his health as well as the health of his spouse and dependent children. He also paid medical insurance premium of 33,000 during the year to insure the health of his mother, aged 67 years, who is not dependent on him. He incurred medical expenditure of 20,000 on his father, aged 71 years, who is not covered under Mediclaim policy. His father is also not dependent upon him. He contributed 6,000 to Central Government Health Scheme during the year. Compute the deduction allowable under section 80D for the A.Y. 2026-27 if Mr. Y has exercised the option of shifting out of the default tax regime provided under section 115BAC(1A).

Contd...4

SECTION - C

Answer any THREE of the following. **(3x10=30)**

14. Mr. Sagar who retired on 1.10.2025 is receiving 5,000 p.m. as pension. On 1.2.2026, he commuted 60% of his pension and received 3,00,000 as commuted pension. You are required to compute his taxable pension assuming:

(a) He is a government employee.

(b) He is a private sector employee and received gratuity of ₹5,00,000 at the time of retirement.

(c) He is a private sector employee and did not receive any gratuity at the time of retirement.

15. Examine whether TDS provisions would be attracted in the following cases, and if so, under which section. Also specify the rate of TDS applicable in each case. Assume that all payments are made to residents.

Sl. No.	Particulars of the payer	Nature of payment	Aggregate of payments made in the F.Y. 2025-26
1.	Mr. Ganesh, an individual carrying on retail business with turnover of ₹ 2.5 crores in the P.Y. 2024-25	Contract payment for repair of residential house	₹ 5 lakhs
		Payment of commission to Mr. Vallish for business purposes	₹ 80,000 in November 2025
2.	Mr. Rajesh, a wholesale trader whose turnover was ₹ 95 lakhs in P.Y. 2024-25	Contract payment for reconstruction of residential house (made during the period January–March 2026)	₹ 20 lakhs in January 2026, ₹ 15 lakhs in February 2026 and ₹ 20 lakhs in March 2026
3.	Mr. Satish, a salaried individual	Payment of brokerage for buying a residential house in March 2026	₹ 51 lakhs
4.	Mr. Dheeraj, a pensioner	Contract payment made during October–November 2025 for reconstruction of residential house	₹ 48 lakhs

16. Mr. Pankaj purchased 100 equity shares of M/s Infosys Ltd. on 01- 04-2007 at rate of Rs.1,000 per share by paying securities transaction tax. Company allotted bonus shares in the ratio of 1:1 on 01.09.2022. He has also received dividend of Rs.10 per share on 01.09.2023.

Contd...5

He has sold all the shares on 01.10.2023 at the rate of Rs.4,000 per share through a recognized stock exchange and paid brokerage of 1% and securities transaction tax of 0.02%.

Compute his total income for A.Y. 2024-25 if Mr. Pankaj pays tax under default tax regime, assuming that he is having no income other than given above. Fair market value of shares of M/s Infosys Ltd. on 31.1.2018 is Rs.2,000.

17. Rishi, a 34-year resident individual, did not file his return of income for the A.Y. 2020-21, 2021-22 and 2022-23. For A.Y. 2023-24, he has filed his return of income on 31.07.23. He filed updated return u/s 139(8A) on 30.04.25 for A.Y. 2024-25. He gives the following information regarding each of the A.Y.-

Particulars	A.Y. 2020-21	A.Y. 2021-22	A.Y. 2022-23	A.Y. 2023-24	A.Y. 2024-25
Declared Income u/s 139(1) / 139(8A)	–	–	–	(₹3,50,000)	₹7,50,000
Tax liability on total income before TDS/TCS/ Interest/Self-Assessment tax	₹ 14,50,000	₹ 5,60,000	₹ 6,30,000	–	–
TDS deducted	₹ 5,00,000	₹ 10,00,000	₹ 2,00,000	–	–
Interest u/s 234A/B/C	₹ 2,90,000	–	₹ 90,000	–	–
Self-Assessment Tax Paid	–	–	₹ 1,00,000	–	–

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In May 2025, Rishi came to know about loss from house property of 2,00,000 which he forgets to claim while filing the return of income for A.Y. 2023-24. Moreover, in A.Y. 2024-25, he has earned dividend income of 4,500 and 4,150 from A Ltd. & B Ltd., respectively, which he has not reported in his return of income u/s 139(8A). He approaches you on 16.5.2025 to file updated return for all the assessment years under section 139(8A) in order to clear his income-tax records. You are required to prepare a suggestion for which of the assessment years Rishi can file an updated return and tax payable at the time of filing updated return.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Part	A							B						C			
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Blooms Level	1	3	2	3	3	2	3	4	3	4	4	4	3	3	4	3	4
Mapped CO(s)	1	4	3	2	1	1	4	1	2	1	4	1	2	4	1	4	3

(2024 batch onwards)

CF5DUDC255 Reg. No. : | | | | | | | | |

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SCHOOL OF COMMERCE, FINANCE & ACCOUNTANCY

(UG PROGRAMME)

B.Com.(Apprenticeship/Internship Embedded) Semester IV – Degree Examination

April / May - 2026

Cost Control Techniques

Time: 2½ Hours **Max Marks: 60**

SECTION – A

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

1. List two characteristics of job costing.
2. A batch consists of 1,000 units. Total material cost is ₹10,000; labour cost is ₹5,000. Calculate material and labour cost per unit.
3. Write a note on work certified and work uncertified.
4. What is Cost Audit?
5. Hours taken by job X are 300 hours @ ₹20/hr, job Y are 200 hours @ ₹22/hr. Calculate the Labour cost.
6. State any two features of Process Costing.
7. Compute the economic batch quantity for a company using the following information:
   Annual demand for the parts 8,000 units. Setting up cost Rs.100. Cost of manufacture for one unit Rs.200. Rate of interest per annum 5%.

SECTION - B

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

8. The following particulars are given to you for the month of December relating to joint products A and B. Find out the cost of joint products under
   a). Average unit cost method
   b). Physical unit method

Joint Products	Units Produced	Raw materials used (Tons)
A	12000	10000
B	8000	6000

Pre separation cost Rs 150000.

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9. Describe the steps involved in Job costing.
10. The output of process A is 6,000 units. 600 units are considered as abnormal loss. Normal loss allowed is 10%. From the following information, prepare process Account. Materials @ Rs.10 per unit of input wages Rs.15,000, overhead Rs.12,000, wastage realized Rs.5 per unit.
11. Calculate the value of Plant at site on 31.12.2024 in contract costing and value of plant transferred to another contract from the following particulars:
    Plant purchased on 1.1.24 for the contract ₹1,00,000. Its installation expenditure ₹ 5,000. ₹ 10,000 worth plant was destroyed by fire. On 1st October 2024, the plant was transferred to another contract and on the same day another plant was bought for ₹ 50,000. Plant costing ₹ 12,000 was returned to stores on December 31, 2024. Rate of Depreciation on plant is 5% p.a.

Contd...2

12. A component is made entirely Machine Shop No.205
Material cost is ₹ 40 per component. Each component takes 6 minutes to produce and machine operator is paid ₹12 per hour Machine Hour Rate is ₹8.5 per hour. The setting up of the machine to produce a component takes 3 hours for the operator.
You are required to prepare the batch cost sheet showing the setting up cost and cost for the batch and cost per component assuming a batch size of 300 quantities.

13. Differentiate between Cost Audit and Financial Audit.

SECTION – C

Answer any THREE of the following. **(3x10=30)**

14. Discuss the rights, duties and responsibilities of a Cost Auditor.

15. A factory uses job costing. The following cost data is obtained from its books for the year ended 31st December 2024.

	Rs.
Direct materials	90,000
Direct wages	75,000
Profit	60,900
Selling and distribution overheads	52,500
Administration overheads	42,000
Factory overheads	45,000

a) Prepare a Job cost Sheet indicating the prime cost, works cost, production cost, cost of sales and the sales value.
b) In 2025, the factory receives an order for a number of jobs. It is estimated that direct materials required will be Rs.1,20,000 and direct labour cost will cost Rs.75,000. What should be the price for these jobs, if the factory intends to earn the same rate of profit on sales assuming that the selling and distribution overheads have gone up by 15%. The factory recovers factory overheads as a percentage of direct wages, and administration and selling and distribution overheads as a percentage of works cost, based on cost rates prevailing in the previous year.

16. Following is the summary of the entries in a contract ledger as on 31st Dec. 2021, in respect of Contract No.51
Materials bought directly ₹ 45,000, materials issued from stores ₹ 7,000, wages ₹ 18,000, direct expenses ₹ 7,000, establishment charges ₹ 8,000, plant ₹ 34,200, scrap sold ₹ 1,820, sub contracts cost ₹ 180.
The further information is as follows:
a) Accruals on 31st Dec. 2021 were wages ₹ 900 and Direct expenses ₹ 1200.
b) Included in the above summary of entries are: Wages ₹ 1,000 and other expenses ₹ 1,500 and value of materials uncertified is ₹ 2,600.
c) ₹ 2,000 worth of plant and ₹ 3,000 worth of materials were destroyed by fire.

Contd...2

d) ₹ 4,000 worth of plant sold for ₹ 3,000 and materials costing ₹ 5,000 sold for ₹ 6,000.

e) Depreciation till 31st Dec. 2021 on plant ₹ 10,000.

f) Materials at site ₹ 5,000.

g) Cash received from Contractee ₹ 60,000 being 80% of work certified.

h) Contract Price ₹ 1,00,000.

Show Contract Account, Work-in-Progress Account.

17. A product is obtained after it passes through three distinct processes. You are required to prepare process accounts from the following information.

Particulars	Total	Process		
	Rs.	A Rs.	B Rs.	C Rs.
Materials	21,260	7,300	6,060	7,900
Direct Wages	26,250	6,750	8,750	10,750
Production Overheads	26,250			

1,000 units @ Rs.8/- per unit were introduced in Process `A'. Production overheads are to be distributed at 100% on direct wages.

	Actual Output	Normal Loss	Value of Scrap Per unit Rs.
Process A	950 units	5%	6.00
Process B	840 units	10%	8.00
Process C	750 units	15%	10.00

Also prepare abnormal loss or gain account if it arises in any process.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

PART	A							B						C			
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Blooms Level	1	3	2	1	3	1	3	3	3	4	3	3	4	4	3	4	4
Mapped CO(s)	1	1	3	2	1	4	1	5	1	4	3	1	2	2	1	3	4

(2024 batch onwards)

CF5DUDC258 Reg. No. : | | | | | | | | |

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(UG PROGRAMME)
B.Com.(Apprenticeship/Internship Embedded) Semester IV – Degree Examination
April / May - 2026

Financial Accounting Global Practices with ERP - II

Time: 2½ Hours **Max Marks: 60**

SECTION – A

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

1. Name the types of revenue covered under AS 9.
2. What is meant by Purchase Consideration as per AS 14?
3. Mention any two objectives of Internal Reconstruction.
4. Mention any two modes of winding up.
5. What is amalgamation?
6. Why lien implementation is used in SAP ECC 6.0
7. State the meaning of Transferor Company.

SECTION - B

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

8. Distinguish between internal and external reconstruction.
9. Write a note on preferential payments.

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10. Write a note on AS 5.
11. Describe the Intercompany Reconciliation process in SAP ECC 6.0.
12. A Ltd. is absorbed by B Ltd.
    The terms of payment to the shareholders of A Ltd. are:
    - For every 4 equity shares of A, B Ltd. will issue 3 equity shares of Rs.100 each at a market value of Rs.140. Cash payment of Rs.225 per A's share.
    - B Ltd. will also redeem A's 8% debentures of Rs.3,00,000 at a 10% premium, by issuing its own 10% debentures at Rs.96.

    A Ltd. has 6,000 equity shares of Rs.100 each
    Calculate the Purchase Consideration.
13. Galaxy Textiles Ltd. has the following paid-up share capital:
    a) 1,500 Preference Shares of Rs.100 each – Rs.1,50,000
    b) 5,000 Equity Shares of Rs.100 each – Rs.5,00,000
    The company resolved to reduce its share capital as under:
    a) Preference shares were reduced to Rs.70 per share, fully paid up.
    b) Equity shares were reduced to Rs.40 per share, fully paid up.
    The Capital Reduction Account was utilised to write off:
    - Goodwill Rs.90,000
    - Preliminary Expenses Rs.1,10,000

    Pass necessary Journal Entries.

Contd...2

SECTION – C

Answer any THREE of the following. **(3x10=30)**

14. Sneha Ltd. has agreed to acquire Goodwill and assets (Except Investment and Bank Balance) of Shravani Ltd., as on 31.03.2025. The balance sheet of Shravani Ltd., as on that date is as below:

Equity and Liabilities	Rs.
Share Capital:	
1,60,000 Equity Share of	
Rs.10 each	16,00,000
General Reserve	2,50,000
Profit & Loss A/c	1,80,000
8% Debentures	6,00,000
Provision for Tax	2,00,000
Sundry Creditors	3,70,000
	32,00,000
Assets	**Rs.**
Goodwill	2,00,000
Land & Building	8,00,000
Plant	8,00,000
Investment	3,00,000
Stock	4,00,000
Debtors	5,00,000
Bank	2,00,000
	32,00,000

Sneha Ltd. will

a) Discharge the debenture at a premium of 8% by the issue of 7% debentures in Sneha Ltd.
b) Issue of 3 shares of Sneha Ltd. at the market price of Rs.11 per share for every 2 shares of Shravani Ltd.
c) Pay Rs.2 in cash for each share of Shravani Ltd.
d) Pay absorption expenses of Rs.30,000.

Shravani Ltd., sells the Investments for Rs.3,20,000. Sneha Ltd. value Land & Building at Rs. 10,00,000; Plant at 10% below book value, Stock at Rs.3,50,000 and Debtors subject to 5% Provision.

Show:

i). Equity Shareholder's A/C and Sneha Ltd A/c in the books of Shravani Ltd.
ii). Journal Entries in the books of Sneha Ltd.

15. Mahima Ltd. went into voluntary liquidation on 1st January 2025.The liquidator is to be paid commission at 3% on the amount realised on sale of assets and 2% on the amount distributed to share holders.

On 31.12.2024 the position of the company was as follows:

	Rs.
Cash realised on sale of assets	7,00,000
Liquidation Expenses	12,600
Creditors (including salaries for one month Rs.8,400)	95,200
7,000 6% Preference shares of Rs.30/- each (on which dividend is in arrear for one year)	2,10,000
14,000 Equity shares of Rs.10/- each Rs.9/- called up and paid up	1,26,000

General Reserve Rs.1,68,000, P & L A/c Rs.28,000. The preference share holders have the right to receive 1/3 of the surplus remaining after repaying the equity share capital.

Prepare Liquidator's Final Statement of Account.

Contd...3

16. The following is the Balance Sheet of Arav Co. Ltd. on 31st March, 2025.

Equity and Liabilities	Rs.
Authorised Capital	
10,000 Preference shares of Rs.100 each.	10,00,000
10,000 Equity shares of Rs.100 each	10,00,000
	20,00,000
Subscribed Capital	
7,500 Preference shares of Rs.100 each	7,50,000
5,000 Equity shares of Rs.100 each	5,00,000
Sundry Creditors	30,000
Bank overdraft	20,000
	13,00,000
Assets	**Rs.**
Patents at cost	8,50,000
Leasehold Premises	1,30,800
Plant and Machinery	42,200
Stock on hand	55,000
Discount on issue of shares	18,000
Sundry Debtors	76,500
Preliminary Expenses	12,000
Profit and Loss A/c	1,15,000
Cash in hand	500
	13,00,000

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

1) That Preference shares be reduced to an equal number of fully paid shares of Rs.50 each.

2) That the equity shares be reduced to an equal number of fully paid shares of Rs.25 each.

The amount thus rendered available for the reduction of assets be apportioned as follows:

a) Preliminary expenses, Profit and Loss Account and Discount on issue of shares to be written off entirely.

b) Rs.30,800 write off the leasehold premises; Rs.15,000 off the stock; 20% off the plant and machinery and sundry debtors and the balance available to write off patents.

Pass the Journal entries and prepare the Balance Sheet giving effect to the above.

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17. Discuss revenue recognition as per AS 9.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

PART	A							B						C			
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Blooms Level	1	1	1	1	1	1	2	4	1	2	1	5	3	3	5	3	6
Mapped CO(s)	4	4	3	2	4	3	1	1	2	4	3	2	1	1	2	1	4

(2024 batch onwards)

CF5DUDC260 Reg. No. : | | | | | | | | |

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(UG PROGRAMME)
B.Com.(Apprenticeship/Internship Embedded) Semester IV – Degree Examination
April / May - 2026
Advanced Financial Management

Time: 1 ½ Hours **Max Marks: 30**

SECTION - A

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

1. What do you mean by Financial Structure?
2. What do you mean by Capital Structure?
3. The two extremes of NI and NOI Approach is ____.
4. What do u mean by Indifference point?
5. What is meant by the Profitability Index?
6. What do you mean by Capital Budgeting?
7. What do you mean by Contingent Investment Proposal?

SECTION - B

Answer any TWO of the following. **(2x5=10)**

8. A Ltd requires capital of Rs 6,00,000 It has 2 plans:
   Plan A: 100% Equity
   Plan B: Debt Equity ratio 2:1
   Rate of interest 18%, tax rate 40%. Calculate Indifference Point when the face value of shares is Rs 10/ share.

9. Firms A and B are similar in all respects except leverage.
   Firm A has 11% debentures worth ₹25,000.
   EBIT of both firms is ₹12,000.
   Ke of Firm A = 17% and Ke of Firm B = 15%.
   Find the value of both firms

10. A project requires an initial investment of **₹40,000**. The estimated cash inflows are:

Year	Cash Inflow (₹)
1	10,000
2	12,000
3	8,000
4	9,000
5	6,000

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Find the Payback Period and state whether the project should be accepted if the firm's standard payback period is 3 years.

11. Explain the importance of Capital Budgeting.

Contd...2

SECTION- C

Answer any ONE of the following. **(1x10=10)**

12. L&T Ltd needs **₹10,00,000** for expansion. The expansion is expected to yield an annual **EBIT of ₹1,60,000**.
The company's objective is to **maximise EPS.** It is considering the possibility of issuing equity shares and raising debt of either **₹1,00,000 or ₹6,00,000**.
The current market price of the share is **₹25**, and it is expected to **fall to ₹20** if the funds borrowed exceed ₹5,00,000.
Funds can be borrowed at the following rates:
Up to ₹1,00,000 → **8% interest**
Over ₹1,00,000 up to ₹5,00,000 → **12% interest**
Over ₹5,00,000 → **18% interest**
Tax rate = **50%**
Determine the **EPS under different financing alternatives** and suggest the best plan.

13. From the following information calculate NPV of 2 projects and suggest which project should be selected assuming cut off rate at 10%. Calculate NPV and profitability Index.

Particulars	X	Y
Initial investment	20,000	30,000
Estimated Life	5 yrs	5 yrs
Scrap value	1,000	2,000

Profit before depreciation and after tax

Year	X	Y
1	5,000	20,000
2	10,000	10,000
3	10,000	5,000
4	3,000	3,000
5	2,000	2,000

PV table at 10%

Year	1	2	3	4	5
Value	0.909	0.826	0.751	0.683	0.621

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Part	A							B				C	
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13
Blooms Level	1	1	1	2	2	2	2	3	3	3	2	5	5
Mapped CO(s)	CO1	CO1	CO2	CO2	CO3	CO3	CO3	CO4	CO2	CO3	CO3	CO4	CO3

(2024 Batch onwards)

IT3AUVE231b Reg. No.: | | | | | | | | |

St Aloysius (Deemed to be University)

Mangaluru

School of Information Science and Technology

(UG Programme)

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

April/May - 2026

CYBER SECURITY

Time: 1 ½ Hours **Max Marks: 30**

SECTION – A

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

1. What is the role of user awareness in safe social media usage?
2. Write any two ways to safeguard oneself from cyber attack.
3. What is the role of the National Cyber Crime Reporting Portal in India?
4. What preventive steps can be taken against social engineering calls?
5. State two functions of the Internet Society.
6. Why the Indian penal code does not address modern cyber threats?
7. State two benefits of social media marketing.

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SECTION - B

Answer any TWO of the following. **(2x5=10)**

8. What is IT ACT 2000? Explain its salient features.
9. Explain the communication and web technology required for data transfer over the Internet.
10. Suggest best practices for individuals to ensure safe and responsible use of social media.
11. Read the following case studies carefully and answer the questions that follow:

Case Study: SolarWinds Supply Chain Attack (2020)

In December 2020, a major cyber espionage attack was discovered involving the American IT company SolarWinds. Hackers managed to insert malicious code into the company's Orion software updates. Orion is a widely used network monitoring tool by government agencies and private companies. When customers downloaded the routine software update, they unknowingly installed malware into their own systems. This type of attack is called a supply chain attack because it targets trusted software vendors to reach multiple victims indirectly.

The attack affected several high-profile organizations, including the United States Department of Homeland Security, the United States Department of the Treasury, and many Fortune 500 companies. Hackers were able to monitor internal emails, access sensitive data, and spy on confidential

Contd...2

communications for months before the breach was detected. It was later reported that the attackers gained access to nearly 18,000 customers through the infected update.

The consequences were severe. The U.S. government launched multiple investigations, imposed sanctions, and strengthened cybersecurity policies. The incident caused reputational damage to SolarWinds and raised global concerns about supply chain security. The attack highlighted the importance of verifying software integrity, continuous network monitoring, and implementing zero-trust security models to prevent unauthorized access.

Questions:

i) What type of cyber-attack was carried out in the SolarWinds incident?

ii) How did hackers spread the malware to customers?

iii) Name any two organizations that were affected.

iv) Approximately how many customers installed the infected update?

v) Mention two major consequences of this attack.

SECTION – C

Answer any <u>ONE</u> of the following. **(1x10=10)**

12. Analyze the major issues and challenges faced in the field of cyber security.
13. Discuss with examples the various types of social media networks.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

Section	A							B				C	
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13
Blooms Level	L1	L1	L1	L1	L2	L2	L2	L1	L2	L3	L4	L4	L2
Mapped CO(s)	CO3	CO2	CO1	CO2	CO1	CO2	CO3	CO1	CO1	CO3	CO2	CO2	CO3

(2024 batch onwards)

AH4GUVE281 Reg. No. | | | | | | | | |

St Aloysius (Deemed to be University)
Mangaluru
SCHOOL OF ARTS AND HUMANITIES
(UG Programme)
B.Com./B.B.A.– Semester IV -Degree Examination

April / May - 2026

FOUNDATION COURSE IN GENDER EQUITY AND VALUE EDUCATION

Time: 2 Hrs. **Max Marks: 50**

I. Answer any FIVE of the following questions in just one sentence each. **(5×1=5)**

1. What is gender sensitization?
2. When was the POCSO act passed?
3. Give an example for masculinity and femininity.
4. Mention the offences related to marriage.
5. List the major causes for maternal mortality.
6. What are gender roles?
7. Who is the current chairperson of the National Commission for Women?

II. Answer any FIVE of the following questions in about two sentences each. **(5×2=10)**

8. How does patriarchy impact society?
9. What are the causes for female feticide and infanticide?
10. Highlight the changes made to the MTP act in 2021?
11. State any two functions of the state commission for women.
12. Suggest strategies to promote gender sensitization.
13. What are the reasons for low sex ratio in India?
14. When was the act against domestic violence passed?

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III. Answer any TWO of the following questions in 20 lines each. **(2x10=20)**

15. Describe the characteristics of Matriarchy and Patriarchy.
16. Describe some of the laws that protect the rights of women and children.
17. Critically evaluate the current status of women in India
18. Discuss the initiatives taken by the government to promote the rights of women.

PART – B
VALUE EDUCATION (IV semester)

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

19. Suggest various methods to promote religious harmony in Mangaluru.
20. Define sustainable development and explain its key principles.

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

21. Define professional ethics and explain its key attributes.
22. Critically analyze the obstacles to take individual responsibility in society.

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Mapping of Questions with Bloom's Level and Course Outcomes (COs)

	A																		B			
Q. No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Blooms Level	2	1	2	1	1	1	1	4	4	2	1	6	4	1	2	2	5	2	3	2	2	4
Mapped CO(s)	1	4	1	4	2	1	4	3	3	4	4	2	2	4	1	4	2	4	4	4	4	4