

(2025 Batch Onwards)

LB9CUDC112

Reg. No.

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ST ALOYSIUS (DEEMED TO BE UNIVERSITY)

Mangaluru

SCHOOL OF LAW

(UG Programme)

BBA LLB(H) - Semester I - Examination

December - 2025

FINANCIAL ACCOUNTING I

Time: 2 ½ Hours

Max Marks: 60

PART – A

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

1. What do you mean by Equity?
2. What are the advantages of Journal?
3. Specify the reason for differences between the Cash book balance and the Bank Statement.
4. Mention any four objectives of Accounting Standard.
5. Write a Short Note on IFRS.
6. Draw a Specimen of Sales Day book and Sales return Book.
7. What is Bills Receivable and Bills Payable Book?

PART – B

Answer any TWO questions of the following: (2x5=10)

8. Differentiate between Journal and Ledger.
 9. On September 30, 2013 there was an Overdraft of Rs. 7,700 as per the Cash book of a Businessman, when it was compared with passbook it was discovered that;
 - i) Cheques amounting to Rs. 3,500 were deposited into bank but those for only Rs. 1,000 were credited in passbook so far.
 - ii) Cheques amounting to Rs. 6,500 were issued in September but only Cheques of Rs. 2,650 were presented for payment.
 - iii) A cheque received for Rs. 2,000 was entered in the Cash book but was not sent to the bank at all.
 - iv) There was a debit in the passbook for Rs. 65 for bank charges and Rs. 35 for interest.
 - v) Rs. 2,400 have been directly deposited into bank by some person, it does not appear in the Cash book.
 - vi) Insurance premium had been paid by the Bank Rs. 1,500 under his standing instructions.
- Prepare Bank Reconciliation Statement as on 31st September 2013.

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10. From the following details prepare Trial Balance.

Items	Rs.	Items	Rs.
Capital	4,70,200	Machinery	1,58,800
Cash	6,000	Sundry Debtors	48,000
Buildings	3,20,000	Repairs	5,400
Stock	33,000	Insurance	3,300
Sundry Creditors	26,000	Sales	2,90,000
Commission Paid	750	Telephone charges	6,450
Rent & Taxes	6,300	Furniture	11,000
Purchases	1,65,000	Discount Received	1,100
Salaries	70,600	Loan	51,000
Discount Allowed	650	Reserve Fund	5,900
Drawings	5,000	Bills Receivable	8,600
Bad debts	1,350	Bills Payable	6,000

PART – C

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

(3x10=30)

11. Discuss how Financial Statements will satisfy the needs of various users.
12. Record the following transactions in analytical petty Cash Book under the Imprest System.

Date	Particulars	Rs.
1.4.2022	Balance in hand	34
1.4.2022	Received Cash from the Chief Cashier	366
2.4.2022	Bought Envelops	27
3.4.2022	Paid Bus fare	19
5.4.2022	Postage and Stamp	35
7.4.2022	Paid STD charges	28
7.4.2022	Local travelling by the office clerk	22
8.4.2022	Paid Coolie charges for shifting furniture	20
9.4.2022	Paid Washing charges of Office Equipment & Materials	21
11.4.2022	Paid Repair charges for delivery van	35
12.4.2022	Purchase of Pen and Pencils	20
13.4.2022	Paid for Xerox charges	15
15.4.2022	Speed Post charges	27
18.4.2022	Paid to Ramesh	100

13. Discuss the Relevance of Ind AS 115.

14. From the following transactions, prepare Three- Column Cash book for the month of August 2021.

Date	Transactions
1.8.2021	Cash Balance Rs. 25,000. Bank Balance Rs. 28,000.
3.8.2021	Paid Rent by Cheque Rs. 5,000.
4.8.2021	Cash received on account of Cash Sales Rs. 6,000.
6.8.2021	Payment for Cash Purchases Rs. 2,000.
8.8.2021	Deposited into Bank Rs. 8,000.
9.8.2021	Bought goods by Cheque Rs. 3,000.
10.8.2021	Sold goods to Navaneeth on Credit Rs. 7,120.
12.8.2021	Received cheque from Madan Rs.2,900, Discount allowed to him Rs.100.
14.8.2021	Purchased Furniture by Cheque Rs. 1,260.
18.8.2021	Shiv, a customer has paid directly into our bank Account Rs. 4,000.
21.8.2021	Received from Pavi a Currency note of Rs. 500 and gave him change for it.
25.8.2021	Received Cheque from Kamal for Rs. 6,000 in full settlement of his account of Rs. 6,200.
29.8.2021	Paid Salaries Rs. 10,000.
30.8.2021	Bank credited for interest Rs. 1,500 and debited Rs. 95 for charges.

PART – D

Situational Problem (Compulsory)

(1x10=10)

15. From the following Trial balance of Kiran Traders, prepare Trading Account, Profit & Loss Account for the year ended on 31st March, 2019 and Balance Sheet as on that date.

Trial Balance as on 31st March, 2019

Debit Balances	Amount Rs.	Credit Balances	Amount Rs.
Stock (1.4.2018)	1,50,000	Sundry Creditors	2,00,000
Purchases	8,50,000	Bank Overdraft	1,80,000
Wages	1,20,000	Interest	60,000
Indirect expenses	80,000	Reserve for Doubtful Debts	10,000
Return inward	20,000	Sales	13,95,300
Power & Fuel	95,000	Return outward	30,000
Advertisement	70,000	Capital	6,00,000

Travelling expenses	30,000		
Sundry Debtors	2,20,000		
Plant & Machinery	1,80,000		
Computers & Printers	5,20,000		
Printing & Stationary	18,000		
Insurance premium	20,000		
Cash in hand	42,300		
Bad debts	11,000		
Drawings	49,000		
	24,75,300		24,75,300

Adjustments:

- 1) Closing stock is valued at Rs. 2,80,000.
- 2) Wages unpaid Rs. 30,000, Indirect expenses outstanding Rs. 22,000.
- 3) Machinery includes Rs. 40,000 for the purchase of a new machinery on 1st October 2018. Depreciate Plant and machinery at 10% and Computers and printers at 10%.
- 4) Reserve for doubtful debts is to be maintained at 5%.
- 5) Insurance premium is paid for one year up to 30th June 2019.
- 6) Travelling expenses include Rs. 10,000 for personal travelling expenses of owner.

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ST ALOYSIUS (DEEMED TO BE UNIVERSITY)

Mangaluru

SCHOOL OF LAW

(UG Programme)

BBA LLB(H) - Semester I – Examination

December - 2025

BASIC ECONOMICS

Time: 2½ hrs.

Max Marks: 60

PART – A

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

1. What is the basic economic problem?
2. What is Law of Demand?
3. Define Economics.
4. What is meant by Producer surplus?
5. What do you mean by Production and Production function.
6. What is Cross Elasticity of demand?
7. Differentiate Cardinal and Ordinal Utility.

PART – B

Answer any TWO questions of the following: (2x5=10)

8. Discuss the Parameters of demand.
9. Explain the concept of Consumer surplus.
10. Discuss the factors affecting the market price.

PART – C

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

11. Critically Examine the Law of Diminishing Marginal Utility.
12. Describe the Degrees of Price elasticity of demand with the help of diagrams.
13. Elaborate on how Market price affects different types of Equilibrium.
14. Explain Isoquant and its properties with the help of Diagrams.

PART – D

Situational Problem (Compulsory) (1x10 =10)

15. National income, measured by indicators like GDP, reflects the economic performance of a country. However, it does not account for environmental degradation caused by economic activities such as industrial production. Pollution, a by-product of growth, leads to negative externalities like health issues, loss of biodiversity, and climate change, which are not deducted from GDP. While rising national income may indicate economic progress, it often overlooks the depletion of natural resources and the long-term costs of

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pollution. To address this, alternative measures like Green GDP, which adjusts GDP by factoring in environmental costs, provide a more sustainable and accurate representation of economic well-being. A manufacturing industry in a city has significantly increased its production, contributing to a higher GDP for the country. However, this has led to environmental degradation and health problems for the local population due to pollution.

By considering this issue, should GDP be considered the sole measure of economic well-being in this case? Why or why not?

What alternative indicators could be used to measure economic well-being?

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ST ALOYSIUS (DEEMED TO BE UNIVERSITY)

Mangaluru

SCHOOL OF LAW

(UG Programme)

BBA LLB(H) - Semester I – Examination

December - 2025

KANOON KANNADA

Time: 1½ Hours.

Max Marks: 30

PART – A

Answer any FIVE following questions (short answers) (5x2=10)

1. ಚೆಲುವ ಕನ್ನಡ ನಾಡಿನ ಹಣಕಾಸು-ಉದ್ಯಮಗಳು
2. ಭಾಷೆ ಮತ್ತು ಸಾಹಿತ್ಯ
3. ಕರ್ನಾಟಕ ಏಕೀಕರಣ
4. ಆಂಗ್ಲರ ಆಡಳಿತದಲ್ಲಿ ಕನ್ನಡ
5. ಶಿಕ್ಷಣ ಕ್ಷೇತ್ರದಲ್ಲಿ ಭಾಷಾ ಹಕ್ಕು
6. ಕಾನೂನಿನ ಭಾಷೆ

PART – B

Answer any TWO questions of the following: (2x5=10)

7. ಚೆಲುವ ಕನ್ನಡ ನಾಡನ್ನು ಪರಿಚಯಿಸಿ.
8. ಬಾಡಿಗೆ ಕರಾರು ಪತ್ರವನ್ನು ಕಾನೂನು ಬದ್ಧವಾಗಿ ರಚಿಸಿರಿ.
9. ಕನ್ನಡ ಭಾಷೆಯ ವಿವಿಧ ಗಳು ಯಾವವು ? ವಿವರಿಸಿ.

PART – C

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

10. ಆಡಳಿತ ಭಾಷೆ ಎಂದರೇನು? ಕನ್ನಡ ಕರ್ನಾಟಕದಲ್ಲಿ ಆಡಳಿತ ಭಾಷೆಯಾಗಿದೆಯೇ ? ಚರ್ಚಿಸಿ.
11. ನೋಟೀಸುಗಳ ವೈವಿಧ್ಯ ಪ್ರಕಾರಗಳನ್ನು ತಿಳಿಸಿರಿ. ನ್ಯಾಯಾಧೀಶರು ಕಳುಹಿಸುವ ನೋಟೀಸುಗಳು ಹೇಗಿರಬೇಕು? ತಿಳಿಸಿರಿ

(2025 Batch onwards)

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St Aloysius (Deemed to be University)

Mangaluru

School of Law (UG Programme)

BBA LLB(H) / LLB (H) - Semester I – Examination

December - 2025

CONTRACT -1

Time: 2½ hrs.

Max Marks: 60

PART – A

Answer any FOUR of the following questions (short answers) (4x5=20)

1. "All contracts are agreements but all agreements are not contracts". Explain.
2. What agreements are said to be void? Explain with illustrations.
3. Write a short note on Contingent Contract.
4. Who are competent to contract? Explain the effects of minor's agreement.
5. Write a note on recovery of immovable property.
6. Write a note on cancellation of instruments.

PART – B

Answer any TWO questions of the following: (2x10=20)

7. Explain Quasi Contracts and its essentials and how they are different from ordinary contracts with the help of important cases.
8. What is meant by specific performance? Who can claim it?
9. Explain the different modes of discharge of contract.

PART – C

Answer any TWO Situational Problem /Case Study (Compulsory) (2x10=20)

10. Mr. 'A' a customer picks up an article in a departmental store and takes it to the cash counter. Mr. B, a clerk at the cash counter refuses to sell as it is only a sample, but not for sale. Mr. 'A' wants to institute a suit against the owner of the store for breach of contract. Advise Mr.'A'.
11. Ramu invited his friends for dinner. His friends agreed to attend the dinner. Ramu and his wife prepared the food by spending Rs. 10,000/-. But Ramu's friends failed to attend the dinner. Ramu wants to institute a suit against his friend for breach of contract. Can he do so?
12. Mr.A and Mr.B entered into an agreement whereby 'A' should pay Rs. 10,000/- to 'B', if it rains on a specified day, otherwise 'B' should pay Rs. 10,000/- to 'A'. It rains on that specified day. Can 'B' recover the amount from 'A' in a court of law?

ST ALOYSIUS (DEEMED TO BE UNIVERSITY)**Mangaluru****SCHOOL OF LAW****(UG Programme)****BBA LLB(H)- Semester I-Examination****December- 2025****Principles of Management****Time: 2½ hrs.****Max Marks: 60****PART – A**

Answer any FIVE of the following questions (short answers) (5 x 2=10)

1. What is the Importance of co-ordination in management?
2. Mention any two characteristics of direction.
3. Define delegation of authority.
4. Define management.
5. Explain the term contingency plan.
6. Explain the term management audit.
7. What is the importance of ethics in business?

PART – B

Answer any TWO questions of the following: (2 x 5 =10)

8. Explain the concept and importance of Management by Objectives (MBO).
9. Explain the relationship between authority, responsibility and accountability in an organization.
10. Differentiate between Verbal and Non-Verbal communication.

PART – C

Answer any THREE questions of the following: (3 x 10 =30)

11. "Communication is a two-way process." — Explain this statement with examples.
12. Discuss the arguments for and against BSR with examples.
13. Discuss the types of organization structures and their advantages and disadvantages.
14. Explain the principles of co-ordination as given by Mary Parker Follett.

PART – D

Situational Problem (Compulsory) (1 x 10 =10)

15. A large manufacturing company faces public criticism for polluting a nearby river.
 - What are its social responsibilities towards the community and environment?
 - How can green management practices help resolve the issue?

(2025 Batch Onwards)

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ST ALOYSIUS (DEEMED TO BE UNIVERSITY)

Mangaluru

SCHOOL OF LAW

(UG Programme)

BBA LLB(H) - Semester I – Examination

December - 2025

FOUNDATIONAL KANNADA

Time: 1½ Hours.

Max Marks: 30

PART – A

Answer any FIVE following questions (short answers) (5x2=10)

1. Swaragala eradu vidhagalannu bareyiri.
2. Brother, sister, lecturer and student write in Kannada script.
3. White, purple, black, blue and pink name the colours in Kannada.
4. Dehada nalakku bhagalannu bareyiri .
5. Write the days of a week in Kannada.
6. a) Nimma mane _____ide? (Where)
b) Ninna tayiya _____ enu?(Name)

PART – B

Answer any TWO questions of the following: (2x5=10)

7. Write an introduction on a conversation between you and your friend.
(Minimum ten sentences)
8. Write a short conversation on a movie.
9. Write a short conversation about the college hostel.

PART – C

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

10. Write the complete traditional alphabet chart of Kannada.
11. Write a conversation between you and principal making an enquiry about admission to law College.

(2025 Batch onwards)

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ST ALOYSIUS (DEEMED TO BE UNIVERSITY)

Mangaluru

SCHOOL OF LAW

(UG Programme)

BBA LLB(H) - Semester I – Examination

December - 2025

GENERAL CLAUSES ACT 1897

Time: 1½ hrs.

Max Marks: 30

PART – A

Answer any FIVE following questions (short answers) (5 x 2 =10)

1. Mention any two objects of the General Clauses Act, 1897.
2. List the parts of a legislation.
3. What is the meaning of "movable property" as per Section 3(36)? Give examples.
4. Explain how distances should be measured as per Section 11, with an example.
5. Identify the Section and the Sub-section:
a) Section 3(28) b) Section 3(3)
6. What is the meaning of "service by post" as per Section 27?

PART – B

Answer any TWO questions of the following: (2 x 5 =10)

7. Ananthesh owns a large parcel of agricultural land. On this land, he has:

- A small wooden house fixed to the ground,
- A row of fully grown orange trees,
- A portable shed resting on wheels used to store equipment, and
- A borewell fixed to the earth.

Ananthesh sells all immovable property on the land to Freeda. Later, a dispute arises over whether the portable shed and the mango trees are included in the sale.

Discuss what constitutes "immovable property" under Section 3(26) of the General Clauses Act, 1897, substantiating with caselaw. Additionally, determine which of the above items should be transferred to Freeda and why.

8. The State Government issues an order directing that "no person shall carry out sand mining near the coastal area without prior permission." Later, a partnership firm named *Coastal Traders* and a registered environmental NGO named *Save Our Shores Foundation* were found to be mining sand without the necessary permission. They argue that the restriction applies only to natural human beings and not to organisations.

With reference to Section 3(42) of the General Clauses Act, 1897, discuss whether *Coastal Traders* and *Save Our Shores Foundation* are "persons" within the meaning of the Act.

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9. An Excise Officer, while inspecting a warehouse, suspects that liquor is being stored illegally. Without verifying the ownership records, he breaks open the lock of a neighbouring shop and damages the goods inside. Later, it was found that the shop had a valid license and was not involved in any illegal activity. The officer claims protection by saying that he acted "in good faith" while performing his duty.

Discuss, with reference to Section 3(22) of the General Clauses Act, 1897, whether the officer's act falls under "good faith".

PART – C

Answer any ONE of the following question(Compulsory) (1x10=10)

10. "The General Clauses Act, 1897, serves as an interpretative tool that ensures consistency and continuity in the application of laws." Discuss this statement in light of the object and purpose of the Act. Explain, with suitable illustrations, how the General Clauses Act assists in interpreting statutes and resolving legislative ambiguities.
11. Explain the three rules of statutory interpretation. Discuss their scope and application with the aid of suitable examples and case law.

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ST Aloysius (Deemed to be University)
Mangaluru
SCHOOL OF LAW
(UG Programme)
BBA LLB(H)/LLB(H)- Semester I – Examination
December - 2025
LAW OF TORTS, MVC & CONSUMER PROTECTION ACT

Time: 2½ hrs.

Max Marks: 60

PART – A

Answer any **FOUR** of the following questions (short answers)

(4 x 5=20)

1. Define Tort. Explain the essential elements of tort with decided cases.
2. Explain the doctrine of "Volenti non fit Injuria" with its various exceptions.
3. Explain vicarious liability. What are the circumstances in which the master will be liable for the acts of his servant?
4. Define and discuss assault and battery with the help of cases. Explain the difference between them.
5. Define the terms "consumer" and "services". Explain the composition, powers and functions of District Consumer Forum.
6. The Motor Vehicle Act 1988 makes it necessary to insure motor vehicles against third party risks. Discuss.

PART – B

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

(2 x 10 =20)

7. Discuss the rights of consumers and salient features of Consumer Protection Act, 2019.
8. Explain the 'Offences and Penalties' under Motor Vehicles Act, 1988.
9. Explain the legal remedies available for tortious liability.

PART – C

Answer any **TWO** Situational Problem /Case Study (Compulsory)

(2 x 10 =20)

10. 'Shyam' is residing in the first floor of a building. 'Prem' intends to start a flour mill on the ground floor of the same building. This would cause nuisance to 'Shyam'. Advise what action he can take?
11. There was an untrue publication of a statement in a newspaper that Smitha went out of her house during the night on the pretext of attending night classes and ran away with a boy called Ramesh. Hence Smitha decides to file a case of defamation against the newspaper. Will she succeed? Advise Smitha.
12. The Plaintiff's and the defendant's dogs were fighting. The defendant was beating them in order to separate them. As the plaintiff was looking, the defendant accidentally hit the plaintiff's eye causing severe injury. Is the defendant liable for the damages? Solve.
