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St Aloysius College (Autonomous)
Mangaluru

B.Com. Semester III – Degree Examination
November - 2024

CORPORATE ACCOUNTING

Time: 2 ½ hrs.

Max Marks: 60

SECTION – A

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

(5x2=10)

- The A Ltd. acquired Land at a cost of ₹ 3,30,000 from Bhanu. The amount payable to Bhanu was discharged by the allotment of equity shares of the face value of ₹ 100 each. Pass Journal entry.
- S Ltd issued ₹ 4,00,000, 9% debentures of ₹ 100 each at a discount of 5% redeemable at a premium of 10%. Pass necessary journal entry in the books of S Ltd.
- What do you mean by interim dividend? How is it treated in final account of companies?
- List out the circumstances under which the valuation of shares is required.
- Following is the Balance Sheet of A Ltd. as on 31.03.24.

Liabilities	₹	Assets	₹
Capital (Shares of Re.1 each)	1,00,000	Fixed Assets	60,000
Profit and Loss A/c	24,500	Investments	60,000
Debentures	20,000	Current Assets	32,000
Creditors	7,500		
	1,52,000		1,52,000

Fixed assets are worth only ₹ 71,000. Find the intrinsic value of a share.

- List out any two objectives of social accounting.
- State objectives of Human Resource Accounting.

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SECTION - B

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

(4x5=20)

- B holds 200 shares of ₹ 100 each on which he has paid ₹ 10 and ₹ 20 per share as application and allotment money respectively. C holds 300 shares of ₹ 100 each and has paid ₹ 10 on the application, ₹ 20 on the allotment, and ₹ 30 per share on the first call. Both failed to pay their arrears and second call of ₹ 40 per share and the directors forfeited their shares. These shares are reissued for cash at a discount of 10%. Journalise the above transactions.
- Anara Ltd. issued 400000 shares, the whole issue was underwritten by M/s A-50%, M/s B-30% and M/s C-20%. Applications for 3,20,000 shares were received in all, out of which applications for 90,000 shares had the stamp of M/s A, Those for 60000 shares that of M/s B and those for 50,000 shares that of M/s C. Determine the liability of each underwriter.

Contd...2

G 310 DC1.3

10. From the following Ledger Balances of Kamath Ltd. Prepare statement of profit and loss for the year ended March 31, 2024.

	₹
Stock	38,000
Interim dividend paid	5,000
Machinery	44,000
Patents	8,000
Patterns	10,300
Purchases	1,27,310
Preliminary expenses	1,600
Manufacturing wages	59,000
Repairs	5,000
Coal, Gas and Water	2,400
Rates and Taxes	3,500
Salaries	2,250
Discount allowed	4,040
Travelling expenses	2,150
Directors fees	840
Bad debts	500
Debenture interest	800
4% Debentures	40,000
Profits and loss A/c(1.4.2023)	4,280
Sales	2,47,000
Discount received	2,360
Bad debts reserve	2,500
Royalty received	700
Debtors	55,400

Additional Information:

- 1) Provide half year's interest on debentures.
 - 2) Stock on 31-3-2024 ₹ 16150.
11. The net profits of a company, after providing for taxation, for the past 5 years are ₹ 42,000; ₹ 45,000; ₹ 45,000; ₹ 41,000 and ₹ 47,000. The Capital employed in the business is ₹ 4,00,000 on which a reasonable rate of return of 10% is expected. Calculate the goodwill under Capitalisation of Super Profit Method.
12. What is environmental accounting?
13. On 1.04.2023, the following Balances appeared in the books of Sharp Co. Ltd.
 15% Debentures ₹ 25,000. Debenture Redemption fund ₹ 20,000.
 Debenture Redemption fund investments ₹ 20,000 (representing 10% Govt. Bonds of the face value of ₹ 23,000). The annual instalment to the Redemption fund was ₹ 4,125.
 On 31.03.2024, the bank balance was ₹ 6,500 (before including interest on investments). Investments realized at 90% net and debentures were redeemed. Show Debenture Redemption Fund account and Debenture Redemption Fund Investment account.

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SECTION - C

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

(2x15=30)

14. Marvel Ltd. issued the prospectus inviting applications for 100,000 equity shares of ₹ 10 each payable as to: ₹ 3 on Application; ₹ 3 on Allotment; (including ₹ 1 premium), ₹ 3 on First Call; and ₹ 2 on Final call.
 1,20,000 applications were received. The Directors of the company allotted the shares on a pro-rata basis as follows:

Contd...3

G 310 DC1.3

- a) To the applicants of 80,000 shares: Full allotment.
 b) To the applicants of 30,000 shares; 20,000 shares allotted.
 c) To the applicants of 10,000 shares: Nil.

All the calls were duly made and received. Excess application money received is adjusted towards the allotment money.

Give journal entries to record the above transactions and show how these items appear in the balance sheet.

15. On. 1.04.2020, Ramco Ltd. issued 20,000 Debentures of ₹100 each, repayable at the end of four years at a premium of 5%. A Debenture Redemption Fund has been instituted for the purpose, the investments being expected to earn 4% net. The Table shows that Rs.0.235490 annually amounts to Rs.1 at 4% in four years. At the end of the fourth year investments were realized at book value and debentures were redeemed. Prepare Debenture Redemption Fund Account, Debenture Redemption Fund investment Account, Debenture Account, Debenture holders A/c and Bank A/c.
16. The following is Trial Balance of Jyothi Ltd. as on 31st March 2024 whose nominal capital is ₹ 1,00,000 in shares of ₹ 10 each

	₹		₹
Calls in Arrears	500	Capital	30,000
Stock	5,720	Sales	56,310
Purchases	34,120	Reserve Fund	5,000
Salaries	4,100	Creditors	7,030
Trade Expenses	4,820	Provision for Taxation	5,000
Investments	13,000	Dividend on investment	620
Plant	28,000	10% debentures	20,000
Debtors	14,200	Share premium	5,000
Wages	6,720	P/L A/c	6,050
Cash at Bank	21,730		
Income Tax paid	2,100		
	1,35,010		1,35,010

Adjustments:

- Closing Stock ₹ 16,000.
- Provide Reserve for Bad & Doubtful debts at 10% on debtors.
- Proposed dividend at 10%.
- Depreciate plant by 10%.
- Transfer ₹ 5,000 to Reserve Fund.
- Provide for Debenture interest.
- Provision for taxation require for the year ₹ 8,000.

You are required to prepare the statement of profit and loss and Balance Sheet of the company.

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St Aloysius College (Autonomous)**Mangaluru****B.Com. Semester III – Degree Examination****November - 2024****BUSINESS STATISTICS**

Time: 2 ½ hrs.

Max Marks: 60

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

- List the functions of statistics.
- What is geographical classification? Give one example.
- The AM age of first group of 80 boys is 10 years, and that of second group of 20 girls is 15 years .find the mean age of boys and girls together.
- Compute the median of the numbers 1, 5, 3, 8, 6, 9, 11.
- If upper quartile 3062.5, lower quartile 2647.5. Calculate QD and it's coefficient.
- Calculate coefficient of variation if SD = 1.7078 and AM= 5.5
- Calculate correlation coefficient if two regression coefficients are 0.5 and 1.5

SECTION - B**Answer any FOUR questions of the following:****(4x5=20)**

- Find the arithmetic mean for the following frequency distribution.

x	f
20	5
40	3
60	7
80	5
100	4
120	6

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- Find the values of 23rd and 67th percentiles for the following data.

x	14	19	25	29	31	46	50
f	13	17	21	28	22	15	11

- Calculate M.D. from mean and its relative measure for the following data.

72, 70, 75, 83, 85, 82, 84

- For the following data, find two regression equations and estimate the value of x when y=25 and value of y when x=35.

	X	Y
AM	25	30
SD	4.5	5
r	0.9	

- Explain the components of time series.

13. Find consumer price Index number for the following.

Group	Group Index	Weight
A	100	3
B	120	1
C	130	4
D	110	2

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SECTION - C

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

(2x15=30)

14. a) What is primary data and explain the methods of collecting primary data. (10)
- b) Compare census and sample method of data collection. (5)
15. Calculate Karl Pearson's coefficient of Skewness for the following data.

Profit	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No of company	18	20	22	30	14	10	6

16. Calculate the correlation coefficient between X and Y. Also find probable error.

Class-X	Class- Y				
	10 - 20	20 - 30	30 - 40	40 - 50	50 - 60
15 - 25	6	3	0	0	0
25 - 35	3	16	10	0	0
35 - 45	0	10	15	7	0
45 - 55	0	0	7	10	4
55 - 65	0	0	0	4	5

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St Aloysius College (Autonomous)

Mangaluru

B.Com. Semester III – Degree Examination

November - 2024

COST ACCOUNTING

Time: 2 ½ hrs.

Max Marks: 60

SECTION – A

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

(5x2=10)

1. What is cost centre?
2. What is reorder level?
3. State any four merits of Time wage system.
4. What is perpetual Inventory system?
5. Define Cost Accounting.
6. State the classification of cost.
7. State any four causes of Idle time.

SECTION - B

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

(4x5=20)

8. Explain classification of overhead on the basis of function.
9. What are the objectives of Cost accounting? Explain.
10. From the following, Calculate Re-order level and maximum level.

Normal usage 100 units per day
 Minimum usage 60 units per day
 Maximum usage 130 units per day
 EOQ 5000 units
 Reorder period 25 to 30 days

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11. A worker's basic wage is ₹ 400 per day of 8 hours. His time sheet for a week is summarized below.

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

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

12. What are the advantages of cost accounting?
13. The profit as per cost accounts is ₹ 1,65,500. The following details are ascertained on comparison of cost and financial accounts.

		Cost A/c (₹)	Financial A/c (₹)
1	Opening Stock		
	Materials	32,600	33,000
	W.I.P.	20,000	21,000
2	Closing Stock		
	Materials	36,000	34,400
	W.I.P.	16,000	15,200
	Finished goods	8,000	9,000
3	Directors Fees	-	9,000
	Interest paid	8,000	800
	R.B.D.	-	500
4	Transfer fees collected ₹ 300 and dividend received ₹ 200 are taken in financial account only.		
5	Rent charged in costing but not in financial accounts, ₹ 6,000		
6	Preliminary expenses written off ₹ 13,000 but not charged in cost accounts.		
7	Overheads charged in financial books ₹1,21,200 and charged in costing ₹ 1,26,200		
8	Profit as per financial accounts was ₹ 1,58,700		

Prepare a Reconciliation Statement.

SECTION - C

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

(2x15=30)

14. From the following particulars write up a store ledger card in the prescribed form using the FIFO Method.

Aug 2023	
1	Opening balance 300 units at a total value of ₹275.
3	Received 100 units at ₹1.20 per unit.
4	Issued 50 units.
6	Received 800 units at ₹ 1.30 per unit.
7	Issued 300 units.
8	Returned to stores 20 units, issued on 4th August.
12	Received 300 units at ₹ 1.40 per unit.
15	Issued 320 units.
18	Received 100 units at ₹ 1.40 per unit.
20	Stock verification revealed a loss of 20 units.
21	Issued 100 units.
23	Returned to Vendors 30 units. Received on 18th August.
25	Transferred from Job A to Job B, 50 units.
26	Received 200 units at Re.1 per unit.
28	Freight paid on purchase made on 26th August, ₹ 70.
30	Issued 150 units.
31	Excess of 5 units was found on stock verification.

15. Deepa Ltd. furnishes the following for the month of Sept. 2024

Stock on 1st Sept. 2024	₹
Materials	25,000
W-I-P	24,000
Finished stock - 400 units	16,000
Stock on 30th Sept. 2024	
W-I-P	28,200
Finished stock - 5000 units	-
Purchases	85,000
Direct wages	96,000
Factory supplies	19,000
Counting house salary	16,000
Manager salary	26,600
Depreciation - Furniture	3,800
Debenture Interest	4,500
Sales (19000 units)	4,40,000
Finished Stock Insurance	2,400
Delivery Van Expenses	3,500
Sales Office Expenses	12,800
Donations	5,000
Stores Expenses	6,500
Material Handling	4,500
Loss on sale of office furniture	250
Cost of defective work	5,800
Coal, Gas, Water	6,400
Audit Fees	8,000
Goodwill written off	2,000
Underwriting commission	1,000
Interest on Bank Loan	1,500
Legal charges	8,000
Samples	4,500
Packing	8,600
Show Room Expenses	3,400

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Prepare Cost Sheet showing Cost of Production and Profit per unit of output.

Contd...3

G 310 DC3.3

16. In a factory there are 3 production departments (A, B and C) and 2 service departments (D and E). The following figures are extracted from the books of the factory for the month of January

Rent of the Building	10,000
Lighting	8,000
Indirect Wages	1,500
Supervision Charges	6,000
Power	15,000
Depreciation on Machinery	8,000
Sundries	10,000
Amenities to staff	8,000

Other details:

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	A	B	C	D	E
Floor area (Sq. feet)	2,000	1,000	3,000	2,000	2,000
Light Points	20	30	10	30	30
Direct Wages	30,000	40,000	10,000	25,000	25,000
H.P. of Machine	3	3	4	3	2
Value of Machinery	20,000	30,000	10,000	10,000	-
Number of Workers	20	30	25	25	20
The expenses of D and E are to be allocated as follows:					
	A	B	C	D	E
D	20%	30%	40%	--	10%
E	40%	20%	30%	10%	--

Prepare primary and secondary distribution summary under simultaneous equation method.

(2021 Batch Onwards)

G 320 DC1.3

Reg. No. :

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St Aloysius College (Autonomous)

Mangaluru

B.Com. (INTERNATIONAL FINANCE) Semester III – Degree Examination

November - 2024

AUDIT AND ASSURANCE

Time: 2¹/₂ Hours

Max Marks: 60

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. What is the meaning of 'true' and 'fair' according to audit?
2. What is professional scepticism?
3. Mention the types of questionnaires prepared while documenting client's system.
4. Define assurance.
5. What is the going concern concept?
6. What is an unmodified report?
7. Give the meaning of the term 'Objectivity'.

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SECTION - B

Answer any FOUR of the following.

(4x5=20)

8. Explain each of the five fundamental principles of ACCA's code of ethics and conduct.
9. a) What is non-compliance? **(1 Mark)**
b) Write the procedures to identify instances of non-compliance. **(4 Marks)**
10. Briefly explain the control objectives with regard to sales system.
11. Explain the elements of an assurance engagement.
12. List out the differences between internal and external auditors.
13. Mention the principles of division of responsibilities.

SECTION – C

Answer any TWO of the following.

(2x15=30)

14. a) Explain the rights of auditors. **(5 Marks)**
b) Discuss the advantages and disadvantages of outsourcing internal audit function. **(10 Marks)**
15. Discuss the matters that should be considered before accepting/continuing an audit engagement.
16. Explain the self interest threats along with their safeguards.

(2021 Batch Onwards)

G 320 DC2.3

Reg. No. :

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St Aloysius College (Autonomous)
Mangaluru

B.Com. (INTERNATIONAL FINANCE) Semester III – Degree Examination
November - 2024

FINANCIAL MANAGEMENT - I

Time: 2¹/₂ Hours

Max Marks: 60

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. What you mean by Financial Management?
2. What you mean by Not-for-profit organisation?
3. What you mean by Financial Markets?
4. What you mean by Transfer pricing?
5. Accounts payable is free source of finance. Explain.
6. What are assumption of EOQ?
7. What you mean by time value of money?

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Write a short note on IRR
9. A company is offering a cash discount of 2.5% to receivables if they agree to pay debts within one month. The usual credit period taken is three months. What is the effective annualised cost of offering the discount and should it be offered, if the bank would loan the company at 18% per year?
10. Calculate the payback period in years and months for the following project:

Year	0	1	2	3	4	5
Cash flow (\$000)	(3,100)	1,000	900	800	500	500

11. What do you mean by Fiscal Policy?
12. Explain various working capital financing strategies.
13. Write a short note on Baumol Cash management model.

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SECTION – C

Answer any **TWO** of the following.

(2x15=30)

14. X Co has the following figures from its most recent accounts:

	\$m
Receivables	4
Trade payables	2
Inventory	4.3
Sales (80% on credit)	30
Materials purchases (all on credit)	18
Cost of sales	25

Required:

Calculate the relevant working capital ratios, to the nearest day and operating cycle period.

Contd...2

15. A firm has decided to acquire a new machine to neutralise the toxic waste produced by its refining plant. The machine would cost \$6.4 million and would have an economic life of five years.
- Tax-allowable depreciation of 25% per year on a reducing balance basis is available for the investment.
- Taxation of 30% is payable on operating cash flows, one year in arrears.
- The firm intends to finance the new plant by means of a five-year fixed interest loan at a pre-tax cost of 11.4% per year, with the principal repayable in five years' time.
- As an alternative, a leasing company has proposed a lease over five years at \$1.42 million per year payable in advance.
- Scrap value of the machine under each financing alternative will be zero.
- Evaluate the two options for acquiring the machine and advise the company on the best alternative.
16. a) A project involves the immediate purchase of an item of plant costing \$110,000. It would generate annual cash flows of \$24,400 for five years, starting in Year 1. The plant purchased would have a scrap value of \$10,000 in five years, when the project terminates.

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Determine the project's ROCE using:

- (a) Initial capital costs
(b) Average capital investment (5 Marks)

b) A project requires an initial investment of \$800,000 and then earns net cash inflows as follows:

Year	1	2	3	4	5	6	7
Cash inflows (\$000)	100	200	400	400	300	200	150

In addition, at the end of the seven-year project the assets initially purchased will be sold for \$100,000.

Determine the project's ROCE using:

- (i) Initial capital costs
(ii) Average capital investment (10 Marks)

(2021 Batch Onwards)

G 320 DC3.3

Reg. No. :

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St Aloysius College (Autonomous)

Mangaluru

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

November - 2024

PERFORMANCE MANAGEMENT

Time: 2¹/₂ Hours

Max Marks: 60

Note: Graph Sheet will be provided.

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. Give the meaning of Value for Money as a method of assessing public sector performance.
2. What is cost driver?
3. A company makes and sells product X and product Y. Twice as many units of product Y are made and sold as that of product X. Each unit of product X makes a contribution of \$10 and each unit of product Y makes a contribution of \$4. Fixed costs are \$90,000.
What is the total number of units which must be made and sold to make a profit of \$45,000?
a) 7,500
b) 22,500
c) 15,000
d) 16,875
4. What do you mean by slack while assessing the constraints?
5. What is opportunity cost?
6. Describe the sources of information required for a company's cash budget.
7. An investment centre has net assets of \$800,000, and made profits before interest and tax of \$160,000. The notional cost of capital is 12%.

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Required:

Calculate the RI for the period.

SECTION - B

Answer any FOUR of the following.

(4x5=20)

8. Find the linear relationship between price (P) and the quantity demanded (Q), i.e. find the straight-line demand equation, in relation to the following sales and demand data:
 - Selling price of \$200 = sales of 1,000 units per month.
 - Selling price of \$220 = sales of 950 units per month.(a) Use this equation to predict the quantity demanded per month if the selling price is \$300.

Contd...2

- (b) Using the price equation in (a) and assuming the variable cost per unit is \$100, calculate the optimum price and output.
- (c) Calculate the maximum contribution.
9. What is Time series analysis? Explain different components of time series analysis.
10. The following data relate to Product PQ:
Selling price \$25 per unit
Variable cost \$20 per unit
Fixed costs are \$50,000.
- (a) Calculate the number of units that must be made and sold in order to break even.
- (b) Calculate the level of activity that is required to generate a profit of \$40,000.
- (c) The company budgets to sell 13,000 units of Product PQ. Calculate the margin of safety.
- (d) Calculate the contribution/sales ratio for Product PQ.
- (e) Calculate the break-even point again, expressed in terms of sales revenue.
11. What are the advantages and disadvantages of EMA?
12. Hondru operates a standard costing system. The standard direct materials to produce 1,000 units of output is as follows:

Material grade	Input quantity (kgs)	Standard price per kg (\$)
A	600	1.10
B	240	2.40
C	360	1.50

During April the actual output of the product was 21,000 units. The actual materials issued to production were:

Material grade	Quantity (kgs)
A	14,000
B	5,500
C	5,500

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Required:

Calculate the material yield variance.

13. Geoffrey Ramsbottom runs a kitchen that provides food for various canteens. A particular salad is sold to the canteen for \$10 and costs \$8 to prepare. Therefore, the contribution per salad is \$2. The pay-off table of Geoffrey Ramsbottom's looks as follows:

		Probability	Daily supply			
			40 salads	50 salads	60 salads	70 salads
Daily demand	40 salads	0.10	\$80	\$0	(\$80)	(\$160)
	50 salads	0.20	\$80	\$100	\$20	(\$60)
	60 salads	0.40	\$80	\$100	\$120	\$40
	70 salads	0.30	\$80	\$100	\$120	\$140

How many salads should Geoffrey decide to supply if the minimax regret rule is applied?

SECTION – C

Answer any **TWO** of the following.

(2x15=30)

14. Provit Inc manufactures garden houses and wooden sheds. Each product passes through a cutting process and an assembly process. One garden house, which makes a contribution of \$50, takes six hours' cutting time and four hours' assembly time; while one wooden shed makes a contribution of \$40, and takes three hours' cutting time and eight hours' assembly time. There is a maximum of 36 cutting hours available each week and 48 assembly hours.

Cutters are paid \$10 per hour and assembly workers \$15 per hour.

Required:

- a) Formulate the linear programming problem.
 - b) Plot the constraints on the graph and indicate the feasible region.
 - c) Find the optimal solution and the contribution using simultaneous equation method.
15. a) A business has prepared the following standard cost card based on producing and selling 10,000 units per month:

	\$
Selling price	10
Variable production costs	3
Fixed production cost	1
Profit per unit	6

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Actual production and sales for month 1 were 12,000 units and this resulted in the following:

	\$000
sales	125
Variable production costs	40
Fixed production cost	9
Total profit	76

Using a flexible budgeting approach, prepare a table showing the original fixed budget, the flexed budget, the actual results and the total meaningful variances. **(10 Marks)**

- b) Explain the five V's that define the characteristics of Big Data. **(5 Marks)**
16. a) What is a budget? Explain different approaches to budgeting. **(10 Marks)**
- b) Explain the benefits of beyond budgeting. **(5 Marks)**

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St Aloysius College (Autonomous)
Mangaluru

B.Com. (Apprenticeship/Internship Embedded) Semester III – Degree Examination
November - 2024

Cost Accounting - I

Time: 2½ hrs.

Max Marks: 60

SECTION A

Answer any FIVE of the following:

(5x2=10)

1. What do you mean by costing and what are the steps involved in it?
2. "It is important to reconcile the profits disclosed by cost accounts with those of the financial accounts." Do you agree? Explain
3. From the following information, find out the economic ordering quantity.
Yearly consumption 800 units
Cost per unit Re.0.30.
Buying cost per order Rs.7.00
Warehouse charges of inventory 15%.
4. Write a short note bin card.
5. What are the various techniques of inventory control?
6. Explain in brief ABC Analysis.
7. Write a note on cost unit.

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SECTION B

Answer any FOUR of the following:

(4x5=20)

8. How do financial accounting and cost accounting differ from each other?
9. The following information pertaining to a firm is available.
Annual consumption 12,000 units (360 days)
Cost per unit Re. 1
Cost per order Rs. 12
Inventory carrying cost 20% p.a.
Lead time (Max - Normal - Min) 30 - 15 - 05 (days)
Daily consumption (Max - Normal - Min) 45 - 33 - 15 (units)
Calculate the inventory levels.
10. Prepare a reconciliation statement from the following data:

Net loss as per cost accounts	Rs.1,72,400
Net loss as per financial accounts	Rs.2,16,045
Works overheads under-recovered in cost accounts	Rs.3,120
Depreciation overcharged in cost accounts	Rs.1,300
Administration overheads recovered in excess	Rs.1,700
Interest on investments	Rs.8,750
Goodwill written off in financial accounts	Rs.5,700
Income tax paid	Rs.40,300
Stores adjustment (credit in financial accounts)	Rs.475
Depreciation of stock charged in financial accounts	Rs.6,750

Contd....2

11. What are the different types of costs on the basis of elements?
12. From the following particulars in respect of a certain material during 2023, you are required to draw up the stores ledger account under weighted average method:

2023

Apr. 1	Stock in hand	600 units @ Rs. 5
Apr. 4	Purchased	800 units @ Rs. 6
Apr. 7	Issued	600 units
Apr. 12	Purchased	200 units @ Rs. 7
Apr. 16	Returned to stores	100 units (which were issued out of opening stock)
Apr. 20	Purchased	400 units @ Rs. 8
Apr. 25	Issued	800 units
Apr. 28	Returned to vendors	10 units out of purchases made on 20 th April

A shortage of 100 units was noticed and recorded on 26th April.

13. What are the benefits of cost accounting?

STALOYSIUS COLLEGE LIBRARY
MANGALURU - 575 008

SECTION - C

Answer any **TWO** of the following:

(2x15=30)

14. Following extract of costing information relates to a commodity for the year ended 31-03-2023:

	Rs.
Stock on 1-4-2022:	
Raw materials	5,000
Finished goods (1,000 tons)	4,000
Stock on 31-3-2023:	
Raw materials	5,560
Finished goods (2,000 tons)	8,000
Raw materials purchased	35,000
Direct wages	20,000
Rent, rates and taxes of works	10,000
Carriage inwards	360
Work-in-progress on 1-4-2022	1,200
Work-in-progress on 31-3-2023	4,000
Sales of finished goods	75,000
Cost of factory supervision	4,000

Advertisement and selling expenses amount to Re.0.25 per ton sold. 16,000 tonnes were produced during the year.

Prepare statement showing (a) the value of raw materials used; (b) the cost of the output for the year; (c) the cost of the turnover for the year; (d) the net profit for the year and (e) the net profit per ton of the commodity.

Contd....3

15. From the following particulars write up a stores ledger card in the prescribed form using FIFO Method.

August 2023

- 1 Opening balance 250 units at a total value of Rs.275.
- 3 Received 200 units at Rs.1.20 per unit.
- 4 Issued 50 units.
- 6 Received 800 units at Rs.1.30 per unit.
- 7 Issued 300 units.
- 8 Returned to stores 20 units, issued on 4th August.
- 12 Received 300 units at Rs.1.40 per unit.
- 15 Issued 320 units.
- 18 Received 100 units at Rs.1.40 per unit.
- 20 Stock verification revealed a loss of 20 units.
- 21 Issued 100 units.
- 23 Returned to Vendors 40 units. Received on 18th August.
- 25 Transferred from Job A to Job B, 50 units.
- 26 Received 200 units at Re. 1 per unit.
- 28 Freight paid on purchase made on 26th August, Rs.70.
- 30 Issued 150 units.
- 31 Excess of 15 units were found on stock verification.

16. (a) Discuss the reasons for disagreement in profits between cost and financial accounting. **(06)**

(b) A manufacturing organisation has imported four types of materials. The invoice reveals the following data:

	Quantity (kg.)	Rate (US \$ per kg.)
Materials: A	1,000	1.50
B	2,000	1.25
C	1,500	2.00
D	3,000	1.00

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MANGALURU - 575 003

Import duty	23% of invoice value
Insurance	2% of invoice value
Freight and clearing charges	Rs. 30,000
Exchange rate US \$ 1	Rs. 16.00

50% of the materials imported are issued to production centres. While determining the value of closing stock, 5% allowance is provided to cover up storage loss. Determine the value of closing stock of each type of materials. **(09)**

(2023 batch only)

G 330 DC6.3

Reg. No. :

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com.(Apprenticeship/Internship Embedded) Semester III – Degree Examination
November -2024**

Corporate Financial Accounting -I

Time: 2 ½ Hours

Max Marks: 60

SECTION - A

Answer any FIVE of the following.

(5x2=10)

1. What are Current assets? Give two examples
2. What is sinking fund method?
3. What is the minimum and Maximum number of members in case of Public and Private Company?
4. What is meant by forfeiture of shares?
5. What is pro-rata allotment of shares?
6. What are financial statements?
7. What is oversubscription? Give an example

**ST ALOYSIUS COLLEGE LIBRARY
MANGALURU - 575 003**

SECTION - B

Answer any FOUR of the following.

(4x5=20)

8. The promising Company Ltd acquiring Plant and Machinery at a cost of ₹3,30,000 from vendors. Amount payable to vendors was discharged by the allotment of equity shares of the face value of ₹100 each at a premium of 10% on shares.
Pass Journal entry.
9. 1000 shares of ₹ 10 each were forfeited for the non-payment of first call of ₹ 3 and final call of ₹2 per share. These shares were reissued at discount of 10%.
Pass journal entries to record the above transactions in the books of company.
10. Explain the concept of Underwriting of shares.
11. Pass journal entries for the below situations:
₹ 1,00,000, 9% Debentures issued at Par redeemable at Par.
₹ 1,00,000, 7% Debentures issued at par redeemable at 5% Premium.
₹ 1,00,000, 8% Debentures issued at 5% Discount redeemable at 5% Premium.
12. Raj Ltd issued 15,00,000 shares of ₹ 10 each. 30% of the issue was reserved for Promoters and remaining 70% was offered to the public. Madhu, Saroj and Gopal have come forward to underwrite the issue in the ratio of 2:1:1 and also agreed for firm underwriting of 30000, 20000, and 10000 shares respectively. The underwriting commission was fixed at 2.5%. The details of Subscription are:
Marked forms of Madhu 3,00,000 shares, Saroj 200000 shares and Gopal 1,00,000 shares. Unmarked forms 50,000 shares.
Calculate Underwriters Liability.

Contd...2

13. From the following information relating to Alembic Ltd, Prepare a Balance Sheet as on 31.3.2024

	Debit(₹)	Credit(₹)
Fixed assets	500000	
Investments	250000	
Debtors	150000	
Loans and advances	500000	
Profit and Loss Account	400000	
Closing stock	200000	
Share Capital		800000
Securities Premium		100000
Secured Loans		500000
Bills Payable		200000
General Reserve		150000
Creditors		250000
	2000000	2000000

SECTION - C

Answer any **TWO** of the following.

(2x15=30)

14. ACC Ltd issued the prospectus inviting applications for ₹ 100000 equity shares of ₹ 10 each payable as to

₹ 3 on Application

₹ 2 on Allotment

₹ 3 on first call

and ₹ 2 on final call.

120000 applications were received. The Directors of the company allotted the shares on pro rata basis as follows.

- To the applicants of 80000 shares: full settlement
- To the applicants of 30,000 shares: 20,000 shares were allotted
- To the applicants 10,000 shares: NIL

All the calls were duly made and received. Excess application money received is adjusted towards the allotment money.

Give journal entries to record the above transactions.

15. a) Define company. Explain features of company.

b) Briefly explain the concept of Redemption of debentures.

16. Amar Deep Ltd issued 5000 debentures of ₹ 100 each at par on 1.4.2016 redeemable on 31.03.2021. A debenture redemption fund was established for the purpose. It was expected that investment would earn 5%net. The tables show that ₹ 0.180975 amount to ₹ 1 at the end of five years.

On 31.12.2021 the investments were sold at ₹ 3,89,600. The debentures were duly redeemed.

Prepare necessary ledger accounts.

(2022 Batch Onwards)

G 340 DC1.3

Reg. No. :

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St Aloysius College (Autonomous)
Mangaluru

B.Com. (Accounting and Tax) Semester III – Degree Examination
November - 2024
CORPORATE ACCOUNTING

Time: 2¹/₂ Hours

Max Marks: 60

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. What are dependent branches?
2. What are the two main conditions for a Buy Back of Equity Shares?
3. What is a Non-Integral Foreign operation branch?
4. What is the rule for rounding up of figures in the Financial Statements?
5. What is the rule for transfer to Capital Redemption Reserve in the event of Buy Back of Equity Shares?
6. How do we treat the translation difference in foreign currency in the books of the Head office for both Integral and Non-Integral Foreign operations branches?
7. What are Cash flows from Financial Activities?

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU – 575 008

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Following are the extracts from the Balance Sheet of ABC Ltd -

	Equity Share Capital	10% Preference Share Capital	Securities Premium	Profit & Loss A/c
31.03.2020	25,00,000	7,00,000	5,00,000	20,00,000
31.03.2021	35,60,000	6,00,000	5,50,000	28,00,000

Equity Share Capital for the year ended 31.03.2021, includes ₹60,000 of Equity Shares issued to Grey Ltd at par for supply of Machinery of ₹60,000. Profit & Loss A/c on 31.03.2021 includes ₹50,000 of Dividend received on Equity Shares invested in X Ltd. Show how the related items will appear in the Cash Flow Statement of ABC Ltd as per AS-3 (Revised).

9. Pass journal entries for the following transactions:

1. Conversion of 2 lakh fully paid equity shares of ₹10 each into stock of ₹1,00,000 and balance has 12% fully convertible Debenture.
2. Consolidation of 40 lakh fully paid equity shares of ₹2.50 each into 10 lakh fully paid equity share of ₹10 each.
3. Sub-division of 10 lakh fully paid 11% preference shares of ₹50 each into 50 lakhs fully paid 11% preference shares of ₹10 each.
4. Conversion of 12% preference shares of ₹5,00,000 into 14% preference shares ₹3,00,000 and remaining balance as 12% Non-cumulative preference shares.

Contd...2

10. What are the Conditions for Merger Method as per AS-14?

11. Following is the summarized Balance Sheet of F Ltd. as on 31st March, 20X1:

Liabilities	₹	Assets	₹
Equity Shares of ₹10 each fully paid up	12,50,000	Fixed Assets	46,50,000
Revenue Reserve	15,00,000	Current Assets	30,00,000
Securities Premium	2,50,000		
Profit & Loss Account	1,25,000		
Secured Loans:		ST ALOYSIUS COLLEGE LIBRARY MANGALURU - 575 003	
12% Debentures	18,75,000		
Unsecured Loans	10,00,000		
Current maturities of long-term borrowings	16,50,000		
Total	76,50,000	Total	76,50,000

The Company wants to Buy-back 25,000 equity shares of ₹10 each, on 1st April, 20X1 at ₹20 per share. Buy-back of shares is duly authorized by its articles and necessary resolution has been passed by the company towards this. The payment for buy back of shares will be made by the company out of sufficient bank balance available shown as part of Current Assets. Comment with your calculations, whether buy back of shares by company is within the provisions of the Companies Act.

12. Show journal entries to rectify/adjust for the following in the books of the independent branch at Mumbai:

1. Head office has allocated expenses of ₹ 54,000 to the branch and branch is yet to record the same.
2. Depreciation of ₹ 51,000 on fixed assets of branch not yet charged by branch. (Head office maintains the asset accounts)
3. Branch paid ₹ 84,000 as salary of the Manager at Head office who was on a visit to the branch.
4. The Head office has collected ₹ 23,000 directly from a customer of the branch which has not been entered by branch.
5. Goods dispatched by Head office of ₹ 90,000 not yet received by branch till year end and cash sent by branch ₹ 54,000 to the Head office is yet to be received by Head office.

13. From the following information of XYZ Ltd. Calculate Cash and Cash Equivalent on 31st March as per AS 3:

	(₹)
(a) Balance as per the Bank Statement	25,000
(b) Cheque issued but not presented in the Bank	15,000
(c) Short Term investment in liquid Equity Shares of ABC Ltd	50,000
(d) Fixed Deposit created on 1st November and maturing on 15th April	75,000
(e) Short term investment in high liquid Sovereign Debt Mutual Fund on 1st March	1,00,000
(f) Bank Balance in a Foreign Currency Account in India (Conversion Rate: On the day of deposit ₹69/\$. As on 31 st March ₹70/\$)	\$ 1,000

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU - 575 003

SECTION - C

(2x15=30)

Answer any **TWO** of the following.

14. The Balance Sheet of Max Ltd. for the year ending 31st March, 2022 and 31st March, 2021 were summarised as:

Particulars	Note No	2022 (₹)	2021 (₹)
Equity and Liabilities			
Shareholders' funds			
Equity share capital		1,20,000	1,00,000
Reserves and Surplus.	1	9,000	8,000
Current Liabilities			
(i) Trade Payables		8,000	5,000
(ii) Short term provision	2	7,000	4,000
		1,44,000	1,17,000
Assets			
Non-Current Assets			
(i) PPE (at W.D.V)	3	78,000	58,000
(ii) Long Term Investment		32,000	28,000
Current Assets			
(i) Inventory		14,000	8,000
(ii) Trade Receivables		8,000	6,000
(iii) Cash & Bank		12,000	17,000
		1,44,000	1,17,000

Notes to Accounts

		2022	2021
1	Reserves and Surplus		
	Profit & Loss A/c	9,000	8,000
2	Short term provision		
	Provision for Income Tax	7,000	4,000
3	PPE		
	Building	19,000	20,000
	Furniture & Fixture	34,000	22,000
	Cars	25,000	16,000
		78,000	58,000

The Profit and Loss Statement for the year ended 31st March, 2022 disclosed:

	₹
Profit before Tax	8,000
Income Tax	(7,000)
Profit after Tax	1,000

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MANGALURU - 575 003

Further information is available:

1. Depreciation on Building for the year ₹1,000.
2. Depreciation on Furniture & Fixtures for the year ₹2,000.
3. Depreciation on Cars for year ₹5,000. One Car was disposed during the year for ₹3,400 whose written down value was ₹2,000.
4. Purchases investments for ₹6,000.
5. Sold Investment for ₹10,000, these investment cost ₹2,000.

Prepare Cash Flow Statement for the year ended 31st March, 2022 as per AS-3 (Revised) using indirect method.

15. The Balance Sheets of Truth Ltd. & Myth Ltd. as at 31.03.2021 is given below. Myth Ltd. is to be amalgamated with Truth Ltd. from 1.04.2021. The Amalgamation is to be carried out in the nature of purchase.

Particulars	Note No.	Truth Ltd. (₹)	Myth Ltd. (₹)
(1) Equity and Liabilities			
1. Shareholders' Funds			
(a) Share Capital	1	10,00,000	4,00,000
(b) Reserves and Surplus	2	11,35,000	4,13,000
2. Non-Current Liabilities	3	-	1,50,000
3. Current Liabilities	4	1,40,000	1,82,000
Total		22,75,000	11,45,000
(2) Assets			
1. Non-Current Assets			
(a) Properties, Plant & Equipments		15,75,000	6,80,000
(b) Investments		1,87,500	1,00,000
2. Current Assets	5	5,12,500	3,65,000
Total		22,75,000	11,45,000

Contd...5

Note No.	Particulars	Truth Ltd. (₹)	Myth Ltd. (₹)
1	Share Capital Equity Shares of ₹10 each	10,00,000	4,00,000
2	Reserves & Surplus General Reserve Profit & Loss A/c Export Profit Reserve	5,05,000 4,45,000 1,85,000 11,35,000	2,30,000 1,58,000 25,000 4,13,000
3	Non-Current Liabilities 14% Debentures	-	1,50,000
4	Current Liabilities Trade Payables Other Current Liabilities	90,000 50,000 1,40,000	1,42,000 40,000 1,82,000
5	Current Assets Inventory Trade Receivables Cash and Cash equivalents	2,15,000 2,02,500 95,000 5,12,500	85,000 1,75,000 1,05,000 3,65,000

Truth Limited would issue 12% debentures to discharge the claim of the debenture holders of Myth Limited so as to maintain their present annual interest income. Non-trade investment, which constitute 80% of their respective total investments yielded income of 20% to Truth Limited and 15% to Myth Limited. This income is to be deducted from profits while computing average profit for the purpose of calculating goodwill. Profit before tax of both the companies during the last 3 years were as follows:

	Truth Ltd. (₹)	Myth Ltd. (₹)
2018-2019	8,20,000	2,55,000
2019-2020	7,45,000	2,15,000
2020-2021	6,04,000	2,14,000

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MANGALURU - 575 009

Goodwill is to be calculated on the basis of simple average of three years profit by using Capitalization method taking 18% as normal rate of return. Ignore taxation. Purchase consideration is to be discharged by Truth Limited on the basis of intrinsic value per share. Prepare Balance Sheet of Truth Limited after the amalgamation.

Contd...6

16. Z Ltd. provides the following as on 31st March, 2021:

Particulars	Amount in ₹
Share Capital:	
5,00,000 Equity Shares of ₹10 each fully paid up	50,00,000
9% 20,000 Preference Shares of ₹100 each fully paid up	20,00,000
Reserves and Surplus:	
Profit and Loss Account (Dr. Balance)	14,60,000
Non-Current Liabilities:	
10% Secured Debentures	16,00,000
Current Liabilities:	
Interest due on Debentures	1,60,000
Trade Payables	5,00,000
Loan from Directors	1,00,000
Bank Overdraft	1,00,000
Provision for Tax	1,00,000
ST ALOYSIUS COLLEGE LIBRARY MANGALURU - 575 003	
Non-Current Assets:	
Property, Plant & Equipment:	
Land & Buildings	30,00,000
Plant & Machinery	12,50,000
Furniture & Fixtures	2,50,000
Intangible Assets:	
Goodwill	11,00,000
Patents	5,00,000
Current Assets:	
Trade Investments	5,00,000
Trade Receivables	5,00,000
Inventory	10,00,000

Note: Preference Dividend is in arrears for last 2 years.

Mr. Y holds 60% of debentures and Mr. Z holds 40% of debentures. Moreover ₹1,00,000 and ₹60,000 were also payable to Mr. Y and Mr. Z respectively as trade payable.

The following scheme of reconstruction has been agreed upon and duly approved.

1. All the equity shares to be converted into fully paid equity shares of ₹5.00 each.

G 340 DC1.3

2. The Preference shares be reduced to ₹50 each and the preference shareholders agreed to forego their arrears of preference dividends, in consideration of which 9% preference shares are to be converted into 10% preference shares.
3. Mr. Y and Mr. Z agreed to cancel 50% each of their respective total debt including interest on debentures. Mr. Y and Mr. Z also agreed to pay ₹1,00,000 and ₹60,000 respectively in cash and to receive new 12% debentures for the balance amount.
4. Persons relating to trade payables, other than Mr. Y and Mr. Z also agreed to forgo their 50% claims.
5. Directors also waived 60% of their loans and accepted equity shares for the balance.
6. Capital commitments of ₹3.00 lacs were cancelled on payment of ₹15,000 as penalty.
7. Directors refunded ₹1,00,000 of the fees previously received by them.
8. Reconstruction expenses paid ₹15,000.
9. The taxation liability of the company was settled for ₹75,000 and was paid immediately.
10. The Assets were revalued as under:

Land & Building	32,00,000
Plant & Machinery	6,00,000
Inventory	7,50,000
Trade Receivables	4,00,000
Furniture & Fixtures	1,50,000
Trade Investments	4,50,000

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MANGALURU - 575 009

You are required to pass journal entries for all the above-mentioned transactions including amounts to be written off for Goodwill, Patents and Loss in Profit and Loss account. Also prepare Bank Account and Reconstruction A/c.

(2022 Batch Onwards)

G 340 DC2.3

Reg. No. :

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St Aloysius College (Autonomous)

Mangaluru

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

November - 2024

INCOME TAX - I

Time: 2¹/₂ Hours

Max Marks: 60

SECTION – A

Answer any FIVE of the following.

(5x2=10)

1. Define Assessment year.
2. i) Mr. Praveen is running a business from 1993 onwards. Determine the previous year for the assessment year 2025-26 &
ii) Mrs. Praveena, a Chartered Accountant sets up her profession on 15th August , 2024. Determine the previous year for the assessment year 2025-26.
3. ACC Ltd is a company registered under Companies Act, 2013 & its place of effective management for previous year 2024-25 is in Brazil. Determine the residential status of ACC Ltd for the A.Y.2025-26.
4. Mr. Dheeraj, a resident Indian, earns income of ₹15 lakhs from sale of rubber manufactured from latex obtained from rubber plants grown by him in India and ₹20 lakhs from sale of rubber manufactured from latex obtained from rubber plants grown by him in Taiwan during the A.Y.2025-26. What would be his business income, assuming he has no other business?
5. Amrutha has let out one of her property. Compute the Net Annual Value of house property from the information given below.

Particulars	Amount in Rs
Municipal Valuation	100,000 p.a
Fair Rent	120,000 p.a
Standard Rent	96,000 p.a
Actual Rent Received / Receivable	108,000 p.a

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MANGALURU - 575 009

6. Calculate the Tax liability of M/S. Alpha, a partnership firm having total income of ₹10,00,000 for the Assessment year 2025-26.
7. The construction of a house was completed on 31st January, 2024. The owner of the house took a loan of ₹20,00,000 @ 8% p.a. on 01st April, 2022. The owner has only paid interest and not principal. In this case what shall be the deduction allowable for the previous year 2023-24?

Contd...2

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

8. Compute the tax liability under default tax regime of Mr. Wren (aged 35), having total income of ₹1,01,40,000 for the Assessment Year 2025-26. Assume that his total income comprises of salary income, income from house property and interest on fixed deposit.
9. Mr. Uttam is an Indian citizen and a member of the crew of a Singapore bound Indian ship engaged in carriage of passengers in international traffic departing from Chennai port on 6th June, 2024. From the following details for the PY 2024-25.

Determine the residential status of Mr. Anand for AY 2025-26, assuming that his stay in India in the last 4 previous years (preceding PY 2024-25) is 400 days:

Particulars	Date
Date entered into the CDC in respect of joining the ship by Mr. Anand	6th June, 2024
Date entered into the CDC in respect of signing off the ship by Mr. Anand	9th December, 2024

10. Compute the total income of Mr. Ahmed for the A.Y. 2025-26 assuming that, he is a Non-Resident & has exercised the option of the default tax regime.

Particulars	Date
Interest on Australian Govt. Bonds (only 50% of interest received in India)	35,000
Dividend from Chinese company, (only 50% received in India)	28,000
Profits from a business in Nagpur, but managed directly from Russia	50,000
Short term capital gain on sale of shares of an British company	60,000
Income from a business in Chennai	50,000
Fees for technical services rendered in India, but received in Canada	1,50,000

11. Mr. X, a resident, has provided the following particulars of his income for the P.Y. 2024-25.

Income from salary (computed) - Rs. 6,90,000

Agricultural Income (computed) - Rs. 2,10,000

Compute his tax liability for A.Y.2025-26 if he exercises the option of the default tax regime.

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MANGALURU - 575 003

Contd...3

12. Mr. Guru has let out a building to Rohit at a rent of Rs. 2,00,000 per month and has paid municipal taxes of Rs. 1,00,000. Rohit has sub-let 50% of the property to Mr. Shyam at a rent of Rs. 1,20,000 per month.
Compute the income of Guru and Rohit.
13. State instances where the income of the Previous year is assessable in the previous year itself instead of the Assessment year.

SECTION – C

Answer any **TWO** of the following.

(2x15=30)

14. Andrew has three houses, all of which are self-occupied. The particulars of the houses for the P.Y. 2024-25 are as under:

Particulars	House I	House II	House III
Municipal valuation p.a.	4,00,000	2,75,000	4,00,000
Fair Rent p.a	4,40,000	2,50,000	4,20,000
Standard rent p.a	4,80,000	3,00,000	3,50,000
Date of completion/purchase	31.03.1999	31.03.2001	01.04.2014
Municipal taxes paid during the year	10%	10%	10%
Int. on money borrowed for repair of property during the current year	-	60,000	-
Int. for current year on money borrowed in Jul 2014 for purchase of property	-	-	1,80,000

Compute Andrew's income from house property for AY 2025-26 & suggest which houses should be opted by Andrew to be assessed as self-occupied so that his tax liability is minimum.

15. **A)** Aarav converts his plot of land purchased in July, 2003 for INR 80,000 into stock-in-trade on 31st March, 2024. The fair market value as on 31.3.2024 was INR 30,00,000. The stock-in-trade was sold for INR 36,00,000 in the month of January, 2025. Find out the taxable income, if any, and if so under which 'head of income' and for which Assessment Year? Cost Inflation Index: F.Y. 2003-04: 109; F.Y. 2023-24: 348 ; F.Y. 2024-25: 363.
- B)** Mr. Virat, a resident individual purchased land on 01.04.1991 for INR 3,00,000 and its market value on 01.04.2001 is INR 5,00,000. This land was sold by him on 01.01.2025 for INR 35,00,000 and selling expenses are INR 37,000. Find out the taxable income & tax liability of Mr. Virat? Cost Inflation Index: F.Y. 2001-02: 100; F.Y. 2024-25: 363.

16. Compute the Gross Total Income & his tax liability in the hands of an individual, if he is

- (a) a resident and ordinary resident
 (b) resident and not ordinary resident ; and
 (c) a non-resident for the A.Y. 2025 -26.

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

(2022 Batch Onwards)

G 340 DC3.3

Reg. No. :

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St Aloysius College (Autonomous)

Mangaluru

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

November - 2024

FINANCIAL REPORTING - I

Time: 2¹/₂ Hours

Max Marks: 60

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

1. Define geographical segment.
2. Define a potential Equity Share.
3. Define Inventories.
4. When do we derecognize PPE from the books?
5. Define GAAP.
6. What will be the carrying amount of a current investment?
7. Mention the conditions to be fulfilled to recognize Government grant in books.

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Differentiate between Business Segment and Geographical Segment.
9. Mention all the Related Party relationships as dealt with in Accounting Standards 18.
10. Explain the classification of investments.
11. a) What are potential equity shares?
b) What is anti-dilutive effect?
12. Briefly explain the major considerations/factors that govern the selection of an accounting policy.
13. M/s Shyam Ltd invested in the shares of another company on 1st October 2013 at a cost of Rs. 5,00,000. It also earlier purchased Gold of Rs. 10,00,000 and Silver of Rs. 4,00,000 on 1st March 2011. Market value as on 31st March 2014 of the above investments are as follows:
Shares – Rs. 4,50,000
Gold – Rs. 12,00,000
Silver – Rs. 7,00,000
How shall the above investments shall be shown in the books of accounts of M/s Shyam as per AS 13 (Revised)?

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Contd...2

SECTION – C**Answer any TWO of the following.****(2x15=30)**

14. The following information is available for AB Ltd. for the accounting year 2020-21 and 2021-22: Net profit for Year 2020-21 is Rs 22,00,000 and Year 2021-22 is Rs 30,00,000.

No of shares outstanding prior to right issue 10,00,000 shares.

Right issue : One new share for each five shares outstanding i.e. 2,00,000 shares.

: Right Issue price ₹ 25

: Last date to exercise the rights is 31st July 2021.

Fair value of one equity share immediately prior to exercise of rights is ₹ 32.

You are required to compute:

- Basic earnings per share for the year 2020-21
- Restated basic earnings per share for the year 2020-21 for right issue.
- Basic earnings per share for the year 2021-22.

15. a) Omega Ltd contracted with a supplier to purchase machinery which is to be installed in its one department in three months' time. Special foundations were required for the machinery which were to be prepared within this supply lead time. The cost of the site preparation and laying foundations were Rs. 1,40,000. These activities were supervised by a technician during the entire period, who is employed for this purpose of Rs. 45,000 per month. The machine was purchased at Rs. 1,58,00,000 and Rs. 50,000 transportation charges were incurred to bring the machine to the factory site. An architect was appointed at a fee of Rs. 30,000 to supervise machinery installation at the factory site. You are required to ascertain the amount at which the machinery should be capitalized.
- b) Pashupathi Ltd gave 50,000 equity shares of Rs. 10 each fully paid up in consideration for supply of machinery by X & Co. The Fair Value of the shares exchanged for the Machinery is Rs. 15 per share at the time of transaction. In the absence of the Fair value of the Machinery, at what value will it be recorded in the Company's books?
16. H Ltd applied for a Government grant for the purchase of a special machinery. The machinery costs Rs. 80 Lakhs and the grant was Rs. 30 Lakhs. The machinery has a useful life of 10 years and the Company followed SLM depreciation. The grant was promptly received but certain conditions were attached to it. Four years later, an amount of Rs. 4 lakhs becomes refundable to the Government since the Company did not adhere to the conditions imposed earlier. Explain the accounting treatment along with the revised depreciation to be charged if asset cost reduction method is used and if the deferred income method is used.

(2023 batch onwards)

G 701 AE1.3

Reg. No:

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com. / B.B.A. - Semester III - Degree Examination
November - 2024**

**Ability Enhancement Compulsory Course
Constitution of India And Value Education**

Time: 2½ Hours

Max. Marks: 60

PART - A

Constitution of India

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

1. Name any two words that were added to the Preamble of the Indian Constitution by the 42nd Amendment.
2. Name the year and the amendment that added fundamental duties to the Indian Constitution?
3. Who elects the President of India? And name the current President.
4. What is the meaning of "Ordinance," and who has the power to declare it in India?
5. Name the upper and lower houses of the Karnataka Assembly.
6. Who appoints the Chief Justice of India, and what is their retirement age?
7. What is universal adult franchise, and what is the minimum age to vote in India?
8. Expand RTI and PIL.

II. Answer any FIVE of the following questions. (5x5=25)

9. Write a brief note on the Constituent Assembly of India.
10. Explain the Right to Religion as outlined in the Fundamental Rights of the Indian Constitution.
11. Briefly discuss the powers of the Prime Minister of India.
12. Explain the original and appellate jurisdiction of the Supreme Court of India.
13. Discuss the powers of Governors in India.
14. Critically analyze the unitary features of the Indian political system.
15. Write a short note on the 73rd Amendment to the Indian Constitution.

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

16. Critically explain the salient features of the Indian Constitution.
17. Elaborate the powers and functions of the President of India.
18. Explain the composition and the powers of Indian Parliament.

PART - B

VALUE EDUCATION (III semester)

IV. Answer any ONE of the following in not less than a page. (1x5=5)

19. Discuss the importance of Couples Counseling for fostering a healthy marital relationship?
20. Write a note on "Adoption" as a reproductive choice.

V. Answer any ONE of the following in not less than two pages. (1x10=10)

21. Explain the Permanent and Temporary Family Planning Methods.
22. What does a Functional Family mean? Discuss the measures to foster healthy families.

(2023 - Batch onwards)

G 711 SB1.3

Reg No

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com./B.B.A. Semester III - Degree Examination
November - 2024**

FINANCIAL EDUCATION AND INVESTMENT AWARENESS

Time : 2 Hours

Max. Marks : 50

PART - A

Answer any FIVE of the following.

(2×5=10)

1. Define banking.
2. Identify two types of general insurance.
3. Name two key indicators used in Company analysis.
4. Who are the key participants in a mutual fund industry?
5. Differentiate between Sharpe ratio and Treynor ratio
6. Why financial planning is necessary?
7. Differentiate between traditional and modern banking.

PART - B

Answer any SIX of the following.

(5×6=30)

8. What are the three primary financial statements?
9. Explain the micro environment factors influencing investment decisions.
10. Write a note on PMJDY.
11. Explain the functions of RBI.
12. Write a note on different kinds of insurance.
13. Explain the importance of Demat Account in stock trading.
14. Explain the various aspects of fundamental analysis.
15. What are the advantages and disadvantages of mutual funds.

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PART - C

Answer any ONE of the following .

(10×1=10)

16. Evaluate the different types of insurance policies (life, health, and general) available to a common investor.
17. Define banking. Explain the functions of banks.

G 735 LA1.3

(2021 batch onwards)

Reg. No.

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St Aloysius College (Autonomous)

Mangaluru

**B.A./ B.Com./B.B.A./B.Sc./B.C.A. - Semester III - Degree Examination
November - 2024**

ENGLISH

Time: 2½ hrs.

Max Marks: 60

UNIT - I (PROSE)

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

1. Name the ship, in which the indentured labourers were taken to Mauritius.
2. _____ plays a crucial role in the success of any product.
3. According to Dr Ambedkar the roots of democracy are to be searched in the _____ in terms of associated life between the people who form society.
4. Which is a process of international free trade that allows movement of goods, capital and people across international borders?
5. Victorian ideas of morality began to brand Tawaifs as _____.

B. Answer any THREE of the following in about 150-180 words each: (3x5=15)

1. How, according to Murthy, has information technology helped in designing consumer friendly goods? Explain.
2. Who were the tawaifs originally? Write a short note on their art and their audience.
3. Write a note on the experience of Munshi Rahman Khan on the Caribbean Island.
4. How does Ambedkar distinguish between democracy, republic and parliament? How does he explain the concept of democracy?

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UNIT - II (POETRY)

II. Answer any TWO of the following in about 150- 180 words each: (2x5=10)

1. In the poem 'We Wear the Mask' there is an appeal to the Lord to save or heal the tortured souls. What do you think could be the agony of the speaker? Explain.
2. Comment on the idea of death being a stepping stone for the slave's children's children to cross upon with reference to the poem 'Time to Die.'
3. The poem, 'The Unquiet Grave' presents love as an emotion steeped in tragedy. Why do you think most love poems carry such motifs? Explain.
4. How do you think urbanization and globalization have affected rural life? Explain with reference to the poem 'For the Dispossessed.'

UNIT - III (SHORT STORY)

III. Answer any TWO of the following in about 150-180 words each. (2x5=10)

1. Write a short note on the discussion between the banker and his friends that leads to the bet.
2. Write a short note on the strange nature of the King in the short story written by Frank Stockton?
3. How did the renunciation note of the prisoner affect the banker in the short story 'The Bet'?
4. What emotions were evoked in the princess as imagined by her lover meeting the beautiful lady upon opening the door in the short story 'The Lady or the Tiger'?

Contd...2

UNIT - IV (GRAMMAR AND WRITING SKILLS)

IV.A. Choose appropriate words given in the brackets and fill in the blanks: (5x1=5)

(good at, late for, cut down, jealous of, give away, hope for, ashamed of)

1. She was ____ her friend because she had a better dress.
2. She is ____ driving than he is.
3. Please don't _____ all your money.
4. Let's _____ the best. You never know, the weather might clear up.
5. I must hurry or I'll be _____ work.

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

(sell out, show up, grow up, keep up, get over, run into, give up)

1. It's important to ____ on time.
2. I started getting up at 5 a.m. but I don't know if I can ____ it ____ for long.
3. It's lovely watching my children ____ .
4. I ____ playing football some time ago.
5. It took her a long time to _____ the death of her husband.

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C. Fill in the blanks with Simple Past/ Past Perfect forms of verbs given in brackets: (5x1=5)

Once Mars (1) ____ (lay) a trap in the forest to catch rabbits. He (2) ____ (worry) that somebody else might get there before him. So he (3) ____ (go) into the forest before day break. The trap was empty. No rabbit (4) ____ (walk) into it. So he (5) ____ (wait) until day break.

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

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

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ಸಂತ ಅಲೋಶಿಯಸ್ ಕಾಲೇಜು (ಸ್ವಾಯತ್ತ), ಮಂಗಳೂರು
ಬಿಕಾಂ - ಮೂರನೆಯ ಚತುರ್ಮಾಸ ಅಂತಿಮ ಪರೀಕ್ಷೆ
 ನವೆಂಬರ್ - 2024

ಕನ್ನಡ ಭಾಷಾಪತ್ರಿಕೆ - III

ಸಮಯ : 2½ ಘಂಟೆ

ಗರಿಷ್ಠ ಅಂಕ : 60

I. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(7x3=21)

1. ಅನ್ನದ ಬಗ್ಗೆ ರಾಜ್ ಕುಮಾರ್ ಅವರಿಗಿದ್ದ ಗೌರವ ಎಂತಹದ್ದು? ವಿವರಿಸಿರಿ
2. 'ಕಸ್ತೂರಿ ನಿವಾಸ' ಸಿನಿಮಾದ ಕಥೆಯನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ
3. ಚಾಮುಂಡಿ ಐಸಾಸುರನನ್ನು ಸಂಹರಿಸಿದ ಬಗೆ ಹೇಗೆ? ತಿಳಿಸಿ
4. ರಾಜ್ಯದಾನದ ಬಳಿಕ ಹರಿಶ್ಚಂದ್ರ ಮತ್ತು ಚಂದ್ರಮತಿ ಎದುರಿಸಿದ ಸಂಕಷ್ಟಗಳನ್ನು ವಿವರಿಸಿರಿ
5. ಉತ್ತರನು ರಣರಂಗದಲ್ಲಿ ನಗಪಾಟಲಿಗೆ ಒಳಗಾದ ಸನ್ನಿವೇಶವನ್ನು ವಿವರಿಸಿರಿ
6. ಸೈದಾಪೇಟೆಗೆ ಹೋದ ಆಯಾ ಯಾರ ಜೊತೆ ಮನೆಗೆ ಬಂದಿದ್ದಳು? ಕಾರಣವೇನು?

II. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಸಂಕ್ಷಿಪ್ತ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ

(3x3=09)

7. 'ಪದ್ಮತಿಗೆ ಎದುರು ನಿಂತಾಗ' ಪ್ರಬಂಧದಲ್ಲಿ ಲೇಖಕರು ಹೇಳುವ ಮೂಢನಂಬಿಕೆಗಳಾವುವು?
8. ಬೆಳಗರೆ ಜಾನಕಮ್ಮ ಅವರ ಪ್ರಕಾರ 'ಚಂಡ ಶಾಸನ' ಯಾವುದು?
9. 'ನಮ್ಮ ಕಾಣ್ಯ' ಕವಿತೆಯ ಸಂದೇಶ
10. 'ಪುರಂದರದಾಸರು' ಕವಿತೆಯಲ್ಲಿ ಕವಿಯು ಎಲ್ಲವನ್ನು ಮೀರಿ ನಿಂತವರಿಗೆ ಬಣ್ಣನೆ ಬೇಡ ಎಂದು ಹೇಳಲು ಕಾರಣವೇನು?
11. ಪಲಮಾವು ಪ್ರಾಕೃತಿಕವಾಗಿ ತತ್ತರಿಸಿ ಹೋಗಲು ಕಾರಣಗಳೇನು?
12. 'ಕೈಗುಣ ಬಾಯಿಗುಣ' ಪ್ರಬಂಧದಲ್ಲಿ ಆಧುನಿಕ ವೈದ್ಯಪದ್ಧತಿಯ ಬಗ್ಗೆ ಲೇಖಕಿಯ ನಿಲುವು ಯಾವುದು?

III. ಒಂದು ಪದ್ಯಭಾಗದ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಪದ್ಯದ ಮಹತ್ವವನ್ನು ವಿವೇಚಿಸಿ

(4x1=04)

13. ಎದ್ದು ನಿಂತವಳೆ ನೋಡೋ
ರಂಭ ಉತ್ಸಾಹ ಮಾರಿ | ತಂದನಾ|
ಅಕ್ಕಯ್ಯ ನೀನು ಮಾತ್ರ ಹೆದರಬ್ಯಾಡ
ಅಂದು ತಕ್ಷಣ ಮುಂಗೈ ಹಿಡಿದುಕೊಂಡಳು
ಉತ್ಸಾಹ ಮಾರಿ
14. ನುಡಿದು ಫಲವಿನ್ನೇನು ಸಾರಥಿ
ಮಡಿದ ನಿನ್ನಿನ ಬವರದಲಿ ತಾ
ನುಡುಹನಾದೆನು ಶಿವ ಶಿವಾಯಿಂದನ್ನ ಕೈ ಮನಕ
ಗಡಣಿಸುವ ಸಾರಥಿಯನೊಬ್ಬನ
ಪಡೆದನಾದೊಡೆ ಕೌರವೇಂದ್ರನ
ಪಡೆಗೆ ಹಬ್ಬವ ಮಾಡುವನು ತೋರುವನು ಕೈಗುಣವ

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IV. ಎರಡು ಪದ್ಯ ಸಾಲುಗಳ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಸಾಲಿನ ಮಹತ್ವವನ್ನು ವಿವೇಚಿಸಿ

(2x2=04)

15. ವಂಚನೆಯ ಮಾಡಿರುವ ಮೃದುತನದ ಸ್ತ್ರೀ ವರ್ಗಕೆ
16. ಜಲವನುಳಿದಬುಜಕಾ ತರಣಿ ಮುನಿವನನೆ
17. ಶಿರದ ಆದೇಶಕ್ಕೆ ತೋಳು ಬಂಧಿಯಾಗಿ
18. ಇಲ್ಲೆ ಈಸಿದವರು, ಇದ್ದು ಜೈಸಿದವರು

V.ಅ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ

(3x2=06)

19. ನೆಲ್ಲಿಕಟ್ಟೆ ಎಸ್ ಸಿದ್ದೇಶ್
20. 'ಚಂಡ ಶಾಸನ' ಕವಿತೆಯಲ್ಲಿ ವ್ಯಕ್ತವಾದ ಹಣ್ಣಿನ ಬವಣ
21. ಪುರಂದರದಾಸರ ವ್ಯಕ್ತಿತ್ವ
22. ಕರ್ಣಾಟ ಭಾರತ ಕಥಾಮಂಜರಿ

Contd...2

ಆ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ

(3x2=06)

23. ಪಿ. ಸಾಯಿನಾಥ
24. 'ವಿದ್ಯತಿಗೆ ಎದುರು ನಿಂತಾಗ' ಪ್ರಬಂಧದಲ್ಲಿ ವ್ಯಕ್ತವಾದ ಲೇಖಕರ ವೈಚಾರಿಕ ಮನೋಧರ್ಮ
25. 'ಕೈಗುಣ ಬಾಯಿಗುಣ' ಪ್ರಬಂಧದ ಆಶಯ
26. ಹರಿಕೃಷ್ಣ ಭರಣ್ಯ

VI. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿ

(1x10=10)

27. ಮಹಿಷಾಸುರನನ್ನು ಕೊಂದವರು ಯಾರು?
28. ತಮಿಳುನಾಡಿನ ಯಾವ ಪ್ರದೇಶ ಬಂಜರು ನೆಲವಾಗಿದೆ?
29. ವಿಶ್ವಾಮಿತ್ರ ಕಳುಹಿಸಿದ ತೆರಕಾರನ ಹೆಸರೇನು?
30. 'ಆಡಿಸಿ ನೋಡು ಬೀಳಿಸಿ ನೋಡು' ಹಾಡನ್ನು ಹಾಡಿದವರು ಯಾರು?
31. ಜಾನಕಮ್ಮ ಅವರ ಮೊದಲ ಕವನದ ಹೆಸರೇನು?
32. ಡಾ ರಾಜ್ ಕುಮಾರ್ ಅವರ ಮೂಲ ಹೆಸರೇನು?
33. 'ಮಾಲ್ಗುಡಿ ಡೇಸ್' ನ್ನು ನಿರ್ದೇಶಿಸಿದವರು ಯಾರು?
34. ಪುರಂದರದಾಸರು ಯಾರಿಂದ ಮಂತ್ರೋಪದೇಶ ಪಡೆದರು?
35. 'ಹೊಂದಾಣಿಕೆಯ ಹಿಂದೆ-ಮುಂದೆ' ಲೇಖನವನ್ನು ಬರೆದವರು ಯಾರು?
36. ಭುವನೇಶ್ವರಿ ಹೆಗಡೆಯವರ ಮನೆಯ ಅಧಿಕೃತ ಹೆಡ್ ಮಿಸ್ಟ್ರಿಸ್ ಅವರ ಹೆಸರೇನು?

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St Aloysius College (Autonomous), Mangaluru

B.A./B.Com./B.B.A./B.Sc./B.C.A. - Semester III SEMESTER DEGREE EXAMINATION

NOVEMBER - 2024

HINDI

Time : 2 ½ Hours

Max. Marks : 60

I.अ) किसी एक प्रश्न का उत्तर लिखिए :

(1x5=05)

1. अनुवाद प्रक्रिया पर टिप्पणी लिखिए ।

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए :

खाद्य पदार्थों में मिलावट एक घृणित धोखा है जो एक व्यक्ति द्वारा दूसरे व्यक्तियों के साथ किया जाता है । ज्यादा से ज्यादा पैसा कमाने के लिए लोगों के जीवन से खेलना क्रूरता है । मूलतः अनचाहे पदार्थ जैसे- धूल, अशुद्धियाँ, पत्थर के कण आदि को खाने के चीजों में मिलाया जा रहा है । इसके विशेष उदाहरण हैं दूध, मसाले, तेल, घी, दाल इत्यादि । यह न केवल लोगों से पैसा छीनने का तरीका है बल्कि उन्हें जहरीले और हानिकारक खाद्य पदार्थ खिलाकर उन्हें मूर्ख बनाना ही इनका मकसद है । वे लोगों के जीवन के साथ खिलवाड़ कर रहे हैं । खाद्य सामग्री क्रय करते समय हमें बहुत सावधान और सतर्क रहना चाहिए ।

आ) किसी एक प्रश्न का उत्तर लिखिए :

(1x5=05)

1. विद्यालय के क्रीडोत्सव पर प्रतिवेदन लेख लिखिए ।

2. कंप्यूटर की परिभाषा देते हुए अनुप्रयोग के आधार पर कंप्यूटर के प्रकारों को स्पष्ट कीजिए ।

II. एक वाक्य में उत्तर लिखिए :

(10x1=10)

1. कंप्यूटर को किस प्रकार की बुद्धि की संज्ञा दी गई है ?
2. रिपोर्टाज / प्रतिवेदन लेखन किसे कहते हैं ?
3. न जोड़ो, न तोड़ो का सिद्धांत किस अनुवाद में अपनाया जाता है ?
4. भारत में टेलीविशन का प्रारम्भ कब हुआ ?
5. समाचार के माध्यम कौन-से हैं ?
6. हाईब्रीड कंप्यूटर किसे कहते हैं ?
7. मीडिया लेखन का मूल उद्देश्य क्या है ?
8. व्यावहारिक अनुवाद किसे कहा जाता है ?
9. वेब साइट पर विशुद्ध पत्रकारिता शुरू करने का श्रेय किसे जाता है ?
10. Storage Device को सामान्य भाषा में क्या कहते हैं ?

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III. एक वाक्य में उत्तर लिखिए :

(10x1=10)

1. कलामजी की आँखों के सामने चलचित्र की तरह क्या घूम रही थी ?
2. मातादीन किस स्टाइल में जवाब दें रहे थे ?
3. किसने डॉ राजेन्द्र प्रसाद जी को स्टडी रूम में ले जाकर आशीर्वाद दिया ?
4. पहले युद्ध न करने का संकल्प किसने किया था ?
5. बेटा बीमार बाप की सेवा क्यों नहीं करता है ?
6. डॉ राजेन्द्र प्रसाद जी ने श्री पुरुषोत्तमदास टण्डन को कहाँ देखा था ?
7. राम के अनुज कौन है ?
8. रामराज के पुलिस लाइन में किसकी मूर्ती रखी गई थी ?
9. 'संशय की एक रात' खंडकाष्य के रचनाकार का नाम क्या है ?
10. प्रोफेसर ने क्या पहन रखा था ?

IVअ). निम्नलिखित किसी एक अवतरण का संदर्भ सहित व्याख्या कीजिए :

(1x5=05)

1. "मैं हक्का-बक्का होकर प्रोफेसर की ओर देख रहा था । मैं हर क्लास में होशियार छात्र रहा था और किसी भी कार्य के लिए मुझे कभी भी टीचर की डाँट नहीं सुननी पड़ी ।"
2. "ऊपरी आमदनी तभी होगी जब वह अपराधी को पकड़ेगा । गरज कि वह अपराधों पर नजर रखेगा । सचेत, कर्तव्य परायण और मुस्तैद हो जाएगा । हमारे समाज के स्वच्छ और सक्षम प्रशासन का यही रहस्य है ।"

Contd...2

आ). निम्नलिखित किसी एक पद्यांश का संदर्भ सहित व्याख्या कीजिए :

1. "संधि या कि युद्ध
टूटे संदर्भ की
मात्र विवशता ही नहीं है ।
नहीं हैं हम
केवल परिचालित यंत्र मात्र
किसी अदृश्य
अंधे हाथों के ।"
2. "लेकिन पितात्मा!
ये सब स्वीकारोक्तियाँ है
सत्य नहीं।
इनकी वास्तविकता को
कभी चुनौता ही नहीं गया ।
इन अंधे विश्वासों को
किसी संशय ने निगला ही नहीं ।"

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V. किसी एक प्रश्न का उत्तर लिखिए :

(1x10=10)

1. डॉ. कलाम के जीवन से हमें क्या सीख मिलती है ? विस्तार से लिखिए ।
2. इच्छा और इच्छापूर्ति के संबंध में डॉ राजेंद्र प्रसाद के क्या विचार है ? स्पष्ट कीजिए ।

VI. किसी एक प्रश्न का उत्तर लिखिए :

(1x10=10)

1. 'संशय की एक रात' खंडकाव्य का उद्देश्य स्पष्ट कीजिए ।
2. 'संशय की एक रात' खंडकाव्य में वर्णित लक्ष्मण का चरित्र-चित्रण लिखिए ।

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St Aloysius College (Autonomous)
Mangaluru

B.Com. Semester III – Degree Examination
November - 2024

SANSKRIT

Time: 2½ hrs.

Max Marks: 60

- 1 श्लोकद्वयम् अनुवादं कृत्वा विवृणुत । 2 X 5 = 10
- 1.1 पशूनामधिपञ्चाशत् हिरण्यस्य तथैव च ।
धान्यस्य दशमं भागं दास्यामः कोशवृद्धिदम् ॥
- 1.2 कृषिर्गावो वणिग्विद्याः स्त्रियो राजकुलानि च ।
क्षणेनैकेन सीदन्ति मुहूर्तमनवेक्षणान् ॥
- 1.3 साधारणं द्वयं ह्येतद् दैवमुत्थानमेव च ।
पौरुषं हि परं मन्ये दैवं निश्चितमुच्यते ॥
- 1.4 कालो वा कारणं राज्ञो राजा वा कालकारणम् ।
इति ते सशंयो मा भूद् राजा कालस्य कारणम् ॥
- 2 चतुर्णां सन्दर्भसहितविवरणं लिखत । 3 X 4 = 12
- 2.1 अहमेव तं हनिष्यामि ।
- 2.2 युक्तं अर्थसाधनम् वार्ता ।
- 2.3 नश्येत् कृषिगोरक्षवाणिज्यं चाप्यनुष्ठितः ।
- 2.4 बलमूलो भवेत्कोशः कोशमूलः बलं स्मृतम् ।
- 2.5 परैः परिभवे प्राप्ते वयं पञ्चाधिकं शतम् ।
- 3 त्रीन् प्रबन्धरूपेण उत्तरयत । 3 X 5 = 15
- 3.1 कौटुम्बिकसमस्यानिर्वहणं महाभारते कथं चित्रितम् ?
- 3.2 कृषिपराशरः – पाठोक्तं कृषिपद्धतिं विषदयत ।
- 3.3 संस्कृते वाणिज्यम् – पाठमधिकृत्य लिखत ।
- 3.4 प्राचीनम् राज्यशास्त्रम् – पाठोक्तरीत्या विवृणुत ।
- 3.5 रामस्य अवतारनिर्धारं पाठोक्तरीत्या विवृणुत ।
- 4 एकं संस्कृतेन टिप्पणीं लिखत । 1 X 6 = 06
- 4.1 महाभारतम् ।
- 4.2 रामायणम् ।
- 4.3 संस्कृते वाणिज्यम् ।
- 5 द्वयोः टिप्पणीं लिखत । 2 X 4 = 08
- 5.1 चम्पूकाव्यम् ।
- 5.2 कृषिपराशरः ।
- 5.3 अर्थोपायः ।
- 6 न्यायत्रयं विषदयत । 3 X 3 = 09
- 6.1 रज्जुसर्पन्यायः ।
- 6.2 नष्टाश्वदग्धरथन्यायः ।
- 6.3 सोपानासेहणन्यायः ।
- 6.4 सिंहावलोकनन्यायः ।
- 6.5 भिक्षुपादप्रसारणन्यायः ।

G 751 LA5.3

(2021 batch onwards)

Reg. No.

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**St Aloysius College (Autonomous)
Mangaluru**

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

November - 2024

MALAYALAM

Time: 2½ hrs.

Max Marks:60

I. താഴെ തന്നിരിക്കുന്ന മൂന്ന് ചോദ്യങ്ങളിൽ രണ്ടെണ്ണത്തിന് സന്ദർഭവും സാരസ്യവും എഴുതുക. (2x4=8)

1. പരനിന്ദ വീശുന്ന വാളിനാൽ ചുളിപ്പോകാ,
പരകോടിയിൽച്ചെന്ന പാവനദിവ്യസ്നേഹം
2. ഒറ്റപ്പത്തിയോടായിരമുടലുകൾ
കെട്ടുപിണഞ്ഞൊരു മണിനാഗം
3. കൽപ്പന വരുന്നതും കാത്തിരിക്കവേ, നിന്റെ
നിൽപ്പു ദൂസഹം കാൺകെയൊരു സാഹസം ചെയ്തേൻ.

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MANGALURU - 575 003**

II. താഴെ തന്നിരിക്കുന്ന രണ്ട് ചോദ്യങ്ങളിൽ ഒന്നിന് ഒരു പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക. (1x8=8)

4. സൂര്യനുമായി താരതമ്യം ചെയ്യുമ്പോൾ താനേറെ ചെറുതാണെന്ന അപകർഷതാബോധം സൂര്യകാന്തിയിലുണ്ട്. വിലയിരുത്തുക.
5. ചങ്ങമ്പുഴയുടെ വർണനാപാടവം മനസ്സിനിയെന്ന കവിതയിൽ പ്രകടമാണ്. പരിശോധിക്കുക

III. താഴെ തന്നിരിക്കുന്ന രണ്ട് ചോദ്യങ്ങളിൽ ഒന്നിന് ഒരു പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (1x8=8)

6. ഫിൻലാന്റിലെ സൂര്യോത്സവത്തെ എസ്. കെ. പൊറ്റുക്കാട്ട് ചിത്രീകരിച്ചിരിക്കുന്നത് എങ്ങനെ?
7. കതണാകരൻ മാസ്റ്ററെന്ന കഥാപാത്രത്തിന് കഥാകൃത്ത് നൽകിയിട്ടുള്ള സവിശേഷതകൾ എന്തെല്ലാം?

IV. താഴെ തന്നിരിക്കുന്ന രണ്ട് ചോദ്യങ്ങളിൽ ഒന്നിന് ഒന്നര പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (1x10=10)

8. മനുഷ്യനും ഒരു ആനയും തമ്മിലുള്ള തീവ്രസ്നേഹത്തിന്റെ ആവിഷ്കാരമാണ് 'വളർത്തുമകൾ'. വിലയിരുത്തുക.
9. മിസ്റ്റിസിസവും സിമ്പോളിസവും ഇടകലർന്ന കാവ്യമാണ് 'സൂര്യകാന്തി'. വിമർശനാത്മകമായി പരിശോധിക്കുക.

V. താഴെ തന്നിരിക്കുന്ന രണ്ട് ചോദ്യങ്ങളിൽ ഒന്നിന് ഒന്നര പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക. (1x10=10)

10. സത്യസന്ധവും ഹൃദയവുമായ യാത്രാവിവരണമാണ് 'പാതിരാസൂര്യന്റെ നാട്ടിൽ'. വിലയിരുത്തുക
11. നിങ്ങൾ നടത്തിയ മറക്കാവാനാത്ത ഒരു യാത്രയെക്കുറിച്ച് ലഘുയാത്രാവിവരണം തയ്യാറാക്കുക.

VI. താഴെ തന്നിരിക്കുന്ന രണ്ട് ചോദ്യങ്ങളിൽ ഒന്നിന് ഒന്നര പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (1x10=10)

12. നഷ്ടപ്രണയത്തിന്റെ ഓർമ്മയും ഒപ്പം അതിന്റെ വീണ്ടെടുക്കലുമാണ് 'വാനപ്രസ്ഥം'. പരിശോധിക്കുക.
13. പ്രതിക്ഷകളവസാനിക്കുന്ന കാലമല്ല വാർധക്യമെന്ന് തിരിച്ചറിയുന്നതോടൊപ്പം കഥാവസാനത്തിൽ ദുഃഖവും സന്തോഷവും കലർന്ന മാനസികാവസ്ഥയിലേക്കും കതണാകരൻ മാസ്റ്റർ എത്തുന്നുണ്ട്. പരിശോധിക്കുക.

VII. നിവേദനം തയ്യാറാക്കുക (1x6=6)

14. ഭയയിനിലെ യാത്രാപ്രശ്നം പരിഹരിക്കുന്നതിന് അധിക ജനറൽ കോച്ചുകൾ അനുവദിക്കണമെന്ന് ആവശ്യപ്പെട്ടുകൊണ്ട് റെയിൽവേ മന്ത്രിക്ക് നൽകാനായി ഒരു നിവേദനം തയ്യാറാക്കുക.

(2021 batch onwards)

Reg. No.

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**St Aloysius College (Autonomous)
Mangaluru**

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

November - 2024

FRENCH

Max Marks: 60

Time: 2½ hrs.

I. Mettez les verbes au conditionnel.

(5x1=5)

1. Si vous étiez parfait, vous (faire) du ski de fond.
2. Si tu as soif, (boire) de l'eau
3. Je(acheter) une grande maison, si je gagnais le lotto.
4. S'il pense à vous, il vous (écrire)
5. Si j'étais à ta place, je(changer)tous.

II. Rapporte des paroles

(5x1=5)

1. 'Viens tout de suite !' dit la maman à son enfant. La maman dit à son enfant_____
2. 'Accepteras-tu de relire mon texte ?' Paul m'a demandé ____
3. «Je partirai par le train de 18 heures. »Il leur précise ____
4. « Où habites-tu ? » Je veux savoir_____
5. « Ne sortez pas tard ! » Le professeur dit_____

III. Mettez les verbes au voix passive

(5x1=5)

1. Un homme a renversé la voiture.
2. 2004, inauguration du pont de Millau.
3. Le banquier accepte la demande de credit.
4. Nos amies signent la petition.
5. Les enfants ramassent les fruits.

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IV. Mettez les verbes au temps indiquez

(5x1=5)

1. Les élèves _____(apprendre, imparfait) les verbes.
2. Je_____ (installer -passé composé) à Lille il y a deux semaines.
3. Ne fais pas de bruit, le bébé _____ (dormir, imparfait).
4. Vous (avoir, future simple) _____ tort de vous en priver.
5. Tu _____(pouvoir, future simple) choisir les questions faciles.

V. Répondez aux questions

(4x5=20)

1. Ecrivez l'histoire de 3 monuments en France.
2. Expliquez qu'est- ce que vous feriez - si vous gagniez une grosse somme d'argent?
3. Ecrivez une note sur Le Cinema Francais.
4. Discutez l'art Francais.

Contd...2

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(10x1=10)

VI. Dialogue

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

Ou

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

(10x1=10)

VII. COMPREHENSION

Salut Stefano, Ma mère m'a dit que tu allais visiter Paris avec Georgia de lundi à mercredi. Trois jours, c'est parfait pour bien visiter Paris ! Voici donc l'itinéraire que je vous conseille. D'abord, je vous conseille de presque tout faire à pied, Paris est une ville faite pour la marche. Si vous prenez les transports en commun, prenez plutôt le bus. Comme ça, vous pourrez profiter de la vue contrairement au métro. Je sais que tu rêves de voir les champs Élysées, alors je vous conseille de commencer par là. Vous pourrez monter en haut de l'Arc de Triomphe. Ensuite, vous pourrez marcher jusqu'au Louvre. Pour y aller, c'est facile : c'est tout droit. Si vous voulez visiter le Musée du Louvre, je vous conseille de réserver vos places sur internet, comme ça, vous ferez la queue moins longtemps (30 minutes maximum). Attention, presque tous les musées sont fermés le mardi à Paris ! Du coup, pour mardi, je vous conseille d'aller en haut de la tour Eiffel. Elle est ouverte tous les jours de l'année. C'est un grand classique à ne pas manquer. Ensuite, vous pourrez longer les quais de seine jusqu'à la Cathédrale de Notre-Dame. Malgré l'incendie, la façade de devant reste très belle. Il y a aussi des restaurants sympas et pas chers dans le quartier Saint-Michel, juste à côté. Si vous avez encore du temps, je vous conseille de visiter l'intérieur du Panthéon. C'est mon bâtiment préféré de Paris, il est aussi ouvert le mardi. À l'intérieur, vous aurez l'impression d'être dans le jeu vidéo « Bioshock ». Il y a notamment une statue avec une citation que j'adore : « vivre libre ou mourir ». Pour le dernier jour, je vous conseille d'aller à Montmartre pour voir la Basilique du Sacré-Cœur. Pour le reste, laissez-vous porter par la ville et marchez au hasard, vous serez rarement déçus

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Répondez aux questions:

1. Qui va visiter Paris
2. Comment le narrateur conseille de visiter Paris ?
3. Pourquoi le narrateur conseille d'utiliser le bus comme transport en commun ?
4. Comment Stefano peut aller de l'Arc de Triomphe au Louvre ?
5. Que doit faire Stefano pour moins faire la queue au Musée du Louvre ?
6. Pourquoi Stefano doit faire attention le mardi à Paris ?
7. Quand est ouverte la tour Eiffel ?
8. Qu'est-ce qu'il y a dans le quartier Saint-Michel ?
9. Où peut-on voir une statue avec la citation «vivre libre ou mourir»?
10. Où le narrateur devrait aller mercredi ?

St Aloysius College (Autonomous), Mangaluru
B.A./B.Com./B.B.A/B.Sc/B.C.A - Semester III Degree Examination
November - 2024
Additional English
World Literature - I

Time : 2 ½ Hours

Max. Marks : 60

UNIT - I (PROSE)

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

1. The British press is _____ from government censorship.
2. True or False: Swami Vivekananda speaks in favor of religion as central to Indian culture.
3. The author argues that without a free press there can be no _____
4. The letter titled "The Spirit of Freedom" is addressed to
a) Tagore's countrymen b) German citizens c) people of America
5. Swami Vivekananda says that _____ is life and _____ is death

B. Answer any FOUR of the following in about 150-180 words each: (4x5=20)

1. Describe Swami Vivekananda's concept of motherland in the context of the work "India: Our Motherland".
2. How does advertising impact the media landscape as discussed by Sayers in "How Free is the Press".
3. Discuss Sayers' critique of the modern press's tendency towards sensationalism and inaccurate reporting.
4. Compare and contrast the image of India projected through the essays- "India: Our Motherland" and "The Spirit of Freedom".
5. Elaborate on Swami Vivekananda's views on the cultural and religious heritage of India with reference to the essay "India: Our Motherland".
6. Elaborate on Tagore's idea of freedom.

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UNIT - II (POETRY)

II. Answer any THREE of the following in about 150-180 words each: (3x5=15)

1. What are some examples or situations mentioned in the poem "Stay Calm" where staying calm is advised?
2. Explain "If you can keep your head when all about you/ Are losing theirs and blaming it on you". Discuss with reference to the poem "If".
3. What is the central theme of the poem "Success is Counted Sweetest"?
4. "Rudyard Kipling present the themes of hope and fear in the poem "If". Discuss.

UNIT - III (NOVEL)

III. Answer any ONE of the following in about 250 words: (1X10=10)

1. How does the novel *Train to Pakistan* address the theme of community and the bonds that form between people in times of crisis?
2. Compare and contrast the characters of Juggut Singh and Iqbal in the novel *Train to Pakistan*.
3. Discuss the theme of violence and its consequences in the novel *Train to Pakistan*.

UNIT - IV (GRAMMAR AND WRITING SKILLS)

IV.A. Give one-word substitutes choosing the right word given in the brackets: (5x1=5)

1. A remedy for all diseases
a) Medicine b) medical c) medica d) panacea
2. A person pretending to be somebody he is not
a) Magician b) rogue c) liar d) imposter
3. One who cannot be changed or reformed
a) Invulnerable b) Hardened c) Incurable d) Incurable
4. A trite stereotyped expression:
a) Cliché b) Proverb c) Idiom d) Buzzword
5. The mistake of placing something in the wrong period of time
a) Misdate b) Anachronism c) Misplacement d) Prolepsis

B. Write a dialogue in about 150 words in five turns: (1x5=5)

Write a dialogue between two friends discussing if science is a blessing or a curse?

(2021 Batch onwards)

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Reg. No:

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St Aloysius College (Autonomous)
Mangaluru

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

November - 2024

KONKANI

Time: 2 ½ Hours

Max. Marks: 60

UNIT - I

I ಖಂಚಾಯ್ ಎಕಾ ಕವನಾಚೊ ಸಾರಾಂಶ್ ಬರಯಾ.

(1×5=5)

Khanchai eka kavanacho saransh boroya

खन्चय एक कवनचो सरन्श बोरीय

1) ಗಾಂವ್ ಗೊ ಚೆಡ್ವಾ ಮ್ಹಜೊ ಗಾಂವ್ ಗೊ
ಬಾರಾ ಗಾಂವ್ ಭರ್ ತಾಚೆಂ ನಾಂವ್ ಗೊ
ವ್ಹಡ್ವಿಕಾಯ್ ಕಾಂಯ್ ಸಾಂಗ್ಚಿ ನ್ಹಯ್
ಪಳೆಲ್ಯಾ ಖರಿತ್ ತುಕಾ ಕಳ್ಳಿ ನ್ಹಯ್
ಗಾಂವಾಕ್ ಯೇಗೊ ಮಾಗಿರ್ ಸಾಂಗ್ ಗೊ
ದುದಾ ಮ್ಹೊಂವಾಂಚೊ ಮ್ಹಜೊ ಗಾಂವ್
ಗೊ

ganv go chedva muzo
ganv go
bara ganv bhar tache
nanv go
vadvikay kany
sangchi nay
polleya kharit tuka
kallchi nay
ganvk ye go
magir sang go
duda movancho
muzo ganv go

ಗನ್ವಗೊ ಚೆಡ್ವಾ ಮುಜೊ ಗನ್ವಗೊ
ಬರಾ ಗನ್ವ ಭರ ತಾಚೆ ನನ್ವ ಗೊ
ವೊಡ್ವಿಕಯ ಕಯ ಸಗ್ನಿಚಿ ನಯ
ಪೊಡ್ಲೆಲ್ಲ ಖರಿತ ತುಕ ಕಾಡ್ಚಿ
ನಯ
ಗನ್ವನ್ಕ ಯೆ ಗೊ ಮಗಿರ ಸನಾ
ಗೊ
ದುದಾ ಮೊವಾಂಚೊ ಮುಜೊ ಗಾನ್ವ ಗೊ

2) ದೊಳೆ ಧಾಂಪುನ್ ದೂದ್ ಪಿಯೆಂವ್ಚಿ
ಸವಯ್ ತಾಣಿ ಸೊಡ್ಲಾ
ಆತಾಂ ತೆಂ ದೊಳೆ ಉಗ್ತೆಂಚ್ ದವರ್ನ್
ದೂದ್ ಪಿಯೆಂವ್ಚಿ ಸರಯ್ತಾ

Dolle dhnpun dood
piyenvchi
Savay tanne sodl'lya
Atam tem dolle ugtench
davam
Dood piyevn sarayta

ದೊಡ್ಲೆ ದಂಪುನ್ ದೂದ್ ಪಿಯೆಂವ್ಚಿ
ಸವಯ್ ತಾಣಿ ಸೊಡ್ಲೆಲ್ಲ
ಆತಾಂ ತೆಂ ದೊಡ್ಲೆಂಚ್ ದವರ್ನ್
ದುದ್ ಪಿಯೆಂವ್ಚಿ ಸರಯ್ತಾ

II ಎಕಾ ವಾಕ್ಯನ್ ಜಾಪ್ ಬರಯಾ. Eka vakyan zap boroya

एक वाक्यन ज़प बोरीय

(5×1=5)

1) ಖಡಾಪಚೆ ಪೂರ್ಣ್ ನಾಂವ್ ಕಿತೆಂ?

Khadapache poornn nanv kite?

खडपचे पूर्ण नव कितें?

2) ಪಿ.ಎಲ್.ಬಿ. ಕೊಣಾಚೆ ಕಾವ್ಯನಾಮ್ ಜಾವ್ನಾಸಾ?

PLB konnache kavyanam zavnsa?

पि एल बि कोणचे कव्यनाम ज़ल्लस

3) ಪೊಲ್ಲಿಂ ಕವಿತಾ ಪುಸ್ತಕ್ ಕೊಣೆ ಪರ್ಗಟ್ ಕೆಲ್ಲೆಂ?

Povlli kavita pustak konne pargat kel'lem?

पोळि कवित पुस्तक कोणें पर्गट केल्लें?

4) ಕೊಣಾಚ್ ಬುದ್ಧಂತ್ ಜಾಲಾ?

Konn budwant zala?

कोण बुद्धन्त ज़ला?

5) ಕೊಣಾಚ್ಯಾ ಮೆಳಿಂತ್ ಸಮಾಜ್ ಸಾರೆಂ ಜಾತಾ?

Konnacha mellint samaz sarems zata?

कोणच्य मेळिन्त समज़ सरें ज़त?

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Contd...2

III ಖಂಚಾಯ್ ಎಕಾ ಸವಲಾಕ್ ಜಾಪ್ ಬರಯಾ.

(1×5=5)

Khanchai eka savalak zap boroya.

खन्चय एक सवलक ज़प बोरोय

1) ಬಾಬಚ್ಯಾ ಪಿಡೆಕ್ ಆನಿ ಮಾಂಯ್ಚ್ಯಾ ಪಿಡೆಕ್ ಆಸೊ ವ್ಯತ್ಯಾಸ್ ಕಳಯಾ

Babachya pidek ani maichya pidek ascho vytyas kallaya

बबच्य पिडेक अनि मैच्य पिडेक अस्चो व्यत्यस कळय

2) ಕವಿ ಪ್ರಕಾರ್ ಕೋಣ್ ನಿದೊನ್ ಉರ್ಲಾ ಕಳಯಾ

Kavi prakar konn nidon urla kallaya

कवि प्रकर कोण निदोन उर्ल कळय

UNIT - II

I ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ: **savalank zap boroya** ಸವಲಾಂಕ್ ಜಪ ಬೋರಿಯ

(5×1=5)

1. ಹಿಪ್ಪಿ ಚಲಿಯೆಚೆ ನಾಂವ್ ಕಿತೆಂ? ಆನಿ ಖಂಚಾ ಗಾಂವ್ಚಿಂ?

hippi chaliyeche nanv kitem? Ani khancha gavnychim?

हिप्पि चलियेचे नन्व कित्थे? अनि खन्च गवचि?

2. ಗಂಗ ಆಶಿಂಚ್ ವಾವ್ತಾ ಕಾಣಿಯೆಚೊ ಬರಯ್ಲಾರ್ ಕೋಣ್?

Gana axinch vavnta kanniyecho boroinnar konn?

गंग अशिन्य ववंत कणियेचो बोरोइणर कोण?

3. ಶೆಣೈ ಗೊಂಯ್ ಬಾಬಚೆ ಪೂರ್ಣ್ ನಾಂವ್ ಕಿತೆಂ?

Shenai Gony babache poornn nanv kitem?

शेणय गोय बबचे पूर्ण नन्व कित्ते?

4. ಕೋಣ್ ದೆವಾ ಲಾಗಿಂ ಸವಲಾಂ ಕರ್ತಾ?

Konn deva lagim savalam karta?

कोण देव लागि सवल करत

5. 'ಶೆಣೈ, ಪೂಲ್ ಜಾಲೆಂ' ಹಿಂ ಉತ್ರಾಂ ಕೋಣಾಚಿ?

'xenai, phool zalem' him utram konnachi?

शेणय, फूल जलें' हि उत्र कोणचि?

II. ಖಂಚಾಯ್ ಎಕಾ ಪಾತ್ರಾಚಿ ಪರಿಚಯ್ ದಿಯಾ **khanchay eka patrachi parichay diya**

खन्चय एक पत्राचि परिचय दिय

(5)

1. ವಾಸಂತಿ vasanti वसंति

2. 'ಬಾ' 'ba' 'बा'

Contd...3

III. ಖಿಂಚಾಯ್ ಎಕಾ ಸವಾಲಾಕ್ ಜಾಪ್ ಬರಯಾ. खन्चय एक सवलक ज़प बोरोय (1×5=5)

1. ಅಪ್ಪುಶೆಣೈಕ್ ಪ್ರಸಾದ ಫೂಲ್ ಜಾಲ್ಲ್ಯಾ ವಿಶಿಂ ಬರಯಾ.

Appu xennaik prasada phool zal'lya vixi boroy.

ಅಪ್ಪು ಶೆಣೈಕ ಪ್ರಸಾದ ಫೂಲ್ ಜಲ್ಲಯ ವಿಶಿ ಬೋಯ

2. ಸಿಂಡ್ರೆಲ್ಲಾ ಥಂಯ್ ಜಾಲ್ಲಿ ಬದ್ಲಾವಣ್ ವಿವರ್ಸಿಯಾ.

Cyndrella thay zal'li badlavann vivarsiy.

ಸಿಂಡ್ರೆಲ ತಯ ಜಲ್ಲಲಿ ಬದ್ಲವಣ ವಿವರ್ಸಿ

UNIT - III

I ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ. Yeka vakyan zap boroya एक वक्यन ज़प बोरोय (5×1=5)

1. ಬಂಗಾರ್ ಮುನಿಸ್ ಕೋಣ್?

Bangar munis konn?

ಬಂಗರ ಮುನಿಸ ಕೋಣ್?

2. ಚಾ.ಫ್ರಾ.ಚೆ ಸಗ್ಲೆ ನಾಂವ್ ಕಿತೆಂ?

Cha.fra.che sagl'le nanv kitem?

ಚ.ಫ್ರಾ.ಚೆ ಸಗ್ಲೆ ನವ ಕಿತೆಂ

3. ಚಾ.ಫ್ರಾ.ಕ್ ಕಸಲಿ ಪ್ರಶಸ್ತಿ ಫಾವೊ ಜಾಲ್ಯಾ?

Cha.fra.k kasali praxasti phavo zalya?

ಚ.ಫ್ರಾ.ಕ್ ಕಸಲಿ ಪ್ರಶಸ್ತಿ ಫವೊ ಜಲ್ಯ?

4. ಸೊಂಶಾಚೆ ಕಾನ್ ಕಿತೆಂ ಜಾವ್ನಾಸಾ?

Soxache kan kitem zavNASA?

ಸೊಶಾಚೆ ಕಾನ್ ಕಿತೆಂ ಜಾವ್ನಾಸಾ?

5. ಚಾ.ಫ್ರಾ.ಚೆ ಜನನ್ ಕೆನ್ನಾ ಜಾಲೆಂ?

Cha.fra.che janan kenna zalem?

ಚ.ಫ್ರಾ.ಚೆ ಜನನ್ ಕೆನ್ನಾ ಜಾಲೆಂ?

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II ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ. खन्चय एक सवलक ज़प बोरोय (2×5=10)

1. 'ಸತ್ ಆನಿ ಫೊಟ್ ಮೊನ್ನಾ, ಮನ್ಯಾಚ್ಯಾ ಮರ್ಯಾದಿಚೆ ಹಾತೆರ್' ಕೊಣೆಂ ಕೊಣಾಕ್ ಖಿಂಚಾಯ್ ಸಂದರ್ಭಾರ್ ಸಾಂಗ್ಲಿ ಉತ್ರಾಂ ಜಾವ್ನಾಸಾತ್

'sat ani phot monna manxyachya maryadiche hater' konne konnak khnychya sandarbhar sangl'li utram javnasat?

'ಸತ್ ಆನಿ ಫೊಟ್ ಮೊನ್ ಮುನ್ಶಾಚ ಮರ್ಯಾದಿಚೆ ಹತೆರ್' ಕೋಣೆಂ ಕೋಣಾಕ್ ಖಿಂಚ ಸಂದರ್ಭ ಸಂಗ್ಲಿಲಿ ಉತ್ರಾಂ ಜಾವ್ನಾಸಾತ್

2. 'ಬಂಗಾರ್ ಮುನಿಸ್' ಪ್ರಸ್ತುತ್ ಕಾಳಾರ್ ಸಮಕಾಲೀನ್ ಮುನ್ ಭೊಗ್ತಾಗೀ ವಿವರ್ಸಿಯಾ

'bangar mhnis' prastut kallar samakalin munn bhogtagi vivarsia.

'ಬಂಗರ ಮುನಿಸ' ಪ್ರಸ್ತುತ ಕಡರ ಸಮಕಾಲಿನ ಮುನ್ ಭೋಗ್ತಗಿ ವಿವರ್ಸಿಯ

UNIT - IV

I ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ. Yeka vakyan zap boroy एक वक्यान ज़प बोरोय (5×1=5)

1. ಪತ್ರಚೆ ಮುಖ್ಯ ಲಕ್ಷಣ್ ಕಿತೆಂ

Patrache mukhy lakxann kitem?

पत्रचे मुख्य लक्षण किते?

2. ಜಾಹೀರಾತ್ ಮ್ಹಳ್ಳಾರ್ ಕಿತೆಂ?

Jahirat mullyar kitem?

जहिरत मुळ्यर कितें

3. ವೈವಾಟಚಿ ಪತ್ರಾಂ ಬರೈತಾನಾ ಹಸ್ತಾಕ್ಷರ್ ಗರ್ಜೆಚಿ ಗೀ?

Vaivatachi patram boroitana hastakxar garjechi gi?

वैवटचि पत्र बोरोयतना हस्तक्षर गर्जेचिगि?

4. ಪರಿಪತ್ರ ಮ್ಹಳ್ಳಾರ್ ಕಿತೆಂ?

Paripatr mullyar kitem?

परिपत्र मुळ्यर कितें?

5. ವೈವಾಟಚ್ಯಾ ಖಿಂಚಾಯ್‌ಎಕ ಪತ್ರಕ್ ಉದಾಹರಣ್ ದಿಯಾ.

Vaivatachya khnchay yeka patrak udaharann diya

वैवटच्य खंच्य येक पत्रक उदहरण दिय

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II ಸವಲಾಂಕ್ ಜಾಬಿ ಬರಯಾ. savalank zapi boroya सावलन्क जापि बोरोया (2×5=10)

1. 'ಸಾಂ.ಲೂವಿಸ್ ಪುಸ್ತಕ್ ಭಂಡಾರ್' ಉಗ್ತಾವಣ್ ಕಾರ್ಯಾಚೆ ಆಮಂತ್ರಣ್ ಪತ್ರ್ ತಯಾರ್ ಕರಾ

'sa.luviss pustak bhndar' ugtavann karyache amantrann part tayar kara

'स. लुविस पुस्तक बंडर' उगतवण कर्यचे अमंणत्रण पत्र तयार करा

2. ಕೊಂಕ್ಣಿ ಮಾನ್ಯತಾ ದಿವಸಾಚಿ ವರ್ಧಿ ಬರಯಾ

Konknni manyata divasachi vardi baraya

कोंकणि मन्यत दिवसचि वर्दि बरय
