

(2021 Batch onwards)

G 310 DC 1.4

Reg. No.

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com. Semester IV– Degree Examination
April/May - 2025**

ADVANCED CORPORATE ACCOUNTING

Time: 2 ½ Hours

Max Marks: 60

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. Write any two differences between Amalgamation and Absorption.
2. Give the meaning of Liquidation of a Company
3. What do you mean by Minority interest?
4. Name two Methods of internal Reconstruction of companies.
5. Who are preferential creditors, while making payment by liquidator of company?
6. State any Two objectives of Brand Accounting.
7. State any two importance of IFRS.

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SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. H Ltd. acquires $\frac{3}{4}$ of the share capital of S Ltd. on 31st Dec. 2023. Balance Sheets of the two companies as on 31st March, 2024 are as under:

Liabilities	H Ltd.	S Ltd.	Assets	H Ltd.	S Ltd.
	₹	₹		₹	₹
Share capital (in ₹10 shares)	20,000	10,000	Fixed Assets	20,000	10,000
			Current Assets	13,000	12,000
General Reserve	5,000	3,000	Shares in S Ltd.	10,000	--
Profit and Loss A/c	3,000	2,000			
10% Debentures	10,000	5,000			
Sundry creditors	5,000	2,000			
	43,000	22,000		43,000	22,000

You are required to Calculate minority interest and cost of control /capital reserve

9. Following is the Balance Sheet of Neema Ltd. as on 31.03.2023.

Liabilities	₹	Assets	₹
2,000 shares of ₹100 each	2,00,000	Goodwill	35,000
Reserve	20,000	Buildings	85,000
Debentures	1,40,000	Plant	1,60,000
Creditors	80,000	Stock	55,000
		Debtors	65,000
		Cash	40,000
	4,40,000		4,40,000

The business was taken over by Bhaskara Ltd., on the following terms:

1. To take over all assets except cash at 10% less than the book value (except goodwill). The goodwill is taken at 4 years purchase of super profits. Super profit is the difference between 5 year's average profits and 8% of the combined capital and reserve.
2. To take over trade liabilities subject to 5% discount.
3. Purchase price has to be paid in cash to the extent of ₹1,50,000 and the balance in fully paid equity shares of ₹10 valued at ₹12.50 per share.

Contd...2

The profit of the 5 years were:

31.03.2019	40,500
31.03.2020	29,750
31.03.2021	35,130
31.03.2022	22,100
31.03.2023	23,020

Calculate the amount of purchase price and show the mode of payment.

10. The Coastal Chargers Ltd. is having the following paid up Share Capital.

- 2000 Preference Shares of ₹100 each ₹2,00,000.
- 4000 Equity Shares of ₹100 each ₹4,00,000.

The resolution was passed to reduce the capital as under :

- Preference shares were reduced to ₹ 80 per share fully paid up.
- Equity shares were reduced to ₹ 50 per share fully paid up.

The balance in the Capital Reduction Account is used to write-off Goodwill Rs.80,000,

Debit balance in P & L Account ₹1,50,000.

Pass required Journal entries.

11. The following particulars relate to a limited company which has gone into voluntary liquidation. You are required to prepare the liquidator's Final statement of account allowing for his remuneration at 2% on the amount realized; 2% on the amount distributed to unsecured creditors other than preferential creditors.

	₹
Preferential creditors	10,000
Unsecured creditors	31,000
Debentures	10,000
Assets realized	39,650
Liquidation expenses	1,000

12. Following is the Balance Sheet of X Ltd.

Liabilities	₹	Assets	₹
Share capital	6,00,000	Goodwill	1,00,000
General Reserve	3,00,000	Plant and Machinery	5,00,000
Profit and Loss A/c	1,00,000	Furniture	1,00,000
10% debentures	3,00,000	Stock	6,00,000
Sundry creditors	3,20,000	Debtors	2,00,000
		Bank	1,00,000
		Preliminary Expenses	20,000
	16,20,000		16,20,000

Y Ltd. takes over the business of X Ltd. on the following terms:

- Goodwill is valued at ₹2,00,000. Other assets are considered worth their book values.
- Y Ltd. does not take over the balance at bank.
- X Ltd. agrees to redeem its debentures by itself.
- Consideration is to be discharged in the form of 90,000 fully paid equity shares of ₹10 each, valued at par and the balance in cash.

Calculate the purchase consideration and show the mode of payment.

13. What do you mean by value added Concept? State the difference between Value added and Economic Value added.

SECTION - C

Answer any **TWO** of the following.

(2x15=30)

14. Bianca Ltd. went into voluntary liquidation. The details regarding liquidation are as follows: Share Capital:

1. 2,000 8% Preference shares of ₹100 each fully paid.
2. Class A-2000 Equity shares of ₹100 each (₹75 paid up)
3. Class B-1600 Equity shares of ₹100 each (₹60 paid up)
4. Class C-1400 Equity shares of ₹100 each (₹ 50 paid up)

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Assets including Machinery realised ₹4,20,000. Liquidation expenses amount to ₹15,000. Bianca Ltd. has borrowed a loan of ₹ 50,000 from Amin Bros, against the mortgage of machinery (which realised ₹ 80,500). In the books of the Company, salaries of four clerks for four months at the rate of ₹ 300 per month and salaries of four peons for four months at the rate of ₹ 150 per month are outstanding. In addition to this, the Company's books show the creditors worth ₹ 87,400.

Prepare Liquidator's Statement of Account

15. Catalonia Ltd. and Ventura Ltd. carrying business agrees to amalgamate by transferring their undertakings to a new company Estel Ltd. The Balance sheets of the two companies as on the date of transfer were as follows:

	Liabilities			Assets	
	Catalonia Ltd. ₹	Ventura Ltd. ₹		Catalonia Ltd. ₹	Ventura Ltd. ₹
Share Capital: Equity Shares of ₹ 100 each	5,00,000	3,00,000	Land & Buildings	4,65,000	2,55,000
6% Preference shares of ₹100 each	5,00,000	2,50,000			
5% Debentures	--	40,000	Plant & Machinery	5,60,000	3,58,000
General Reserve	2,00,000	70,000	Furniture & Fittings	79,000	34,000
P & L A/c	1,15,000	55,000	Stock	81,500	52,000
Sundry Creditors	75,000	35,000	Debtors	56,000	24,600
			Cash at Bank	87,000	22,500
			Cash in hand	6,400	3,900
			Preliminary Expenses	55,100	--
	13,90,000	7,50,000		13,90,000	7,50,000

The terms of agreement were as follows:

1. The purchase consideration consisted of:
 - (i) The assumption of liabilities of both the companies, (ii) the discharge of the Debentures in Ventura Ltd., at a premium of 5% by the issue of 7% Debentures in Estel Ltd. (iii) the issue of 10 Equity shares of ₹10 each at a premium of ₹ 2 per share for each preference share held in both the companies, (iv) the issue of 10 equity shares of ₹10 each at a premium of ₹2 per share and ₹22 in cash for each Equity share in Catalonia Ltd., and 5 Equity shares of ₹10 each at a premium of ₹2 per share and ₹80 in cash for every equity share in Ventura Ltd.

Contd...4

2. All the assets and liabilities of the two companies were taken over at their book values except that a provision @ 5% to be raised on debtors.
3. In order to raise working capital and to pay the purchases consideration Estel Ltd. decided to issue 30,000 Equity shares of ₹10 each at a premium of ₹2.50 per share.

You are required to:

Prepare Realisation A/c & Shareholders a/c in the books of Catalonia Ltd.

16. Following is the Balance Sheet of Meral Company as on 31.03.2023 was as follows:

Liabilities	₹.	Assets	₹.
Share Capital:		Goodwill	2,00,000
8% Preference shares of Rs. 10 each	3,00,000		
Equity shares of Rs. 5 each	5,00,000		
14% Debentures	2,00,000	Land	4,00,000
Sundry Creditors	3,00,000	Machinery	2,50,000
		Tools	1,00,000
		Stock	1,00,000
		Debtors	65,000
		Cash	10,000
		Profit & Loss A/c	1,75,000
	13,00,000		13,00,000

On this date, it was decided to reconstruct the Company and the following scheme of reconstruction was agreed upon:

- 1) The Creditors to accept 14% debentures to the extent of half of their dues and the balance to be paid after six months.
- 2) The Preference shares to be reduced to shares of ₹ 5 each.
- 3) Equity shares to be reduced to shares of ₹ 1 each.
- 4) The debit balance of Profit & Loss A/c and Goodwill to be written off.
- 5) Land to be reduced by ₹ 75,000; Machinery by ₹ 40,000 and Tools by ₹ 45,000.
- 6) RBD to the extent of Rs.8,000 is to be created.

Pass journal entries after giving effect to the above arrangements and also prepare the Reconstructed Balance Sheet.

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B.Com. Semester IV- Degree Examination
April/May - 2025

COSTING METHODS & TECHNIQUES

Max Marks: 60

Time: 2 ½ Hours

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

1. What is Notional Profit?
2. Which method of costing is applied in special ship building ?
3. From the following information find out:

1) Labour Rate Variance

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Standard

Rate of Payment = ₹6 per/hour

Time taken 50 Hrs.

Actual

Wages paid ₹7/hour

40 Hrs.

4. Give the meaning of Audit.
5. Define standard costing.
6. What do you mean by Cost audit?
7. State any two features of process costing.

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Explain the eligibility for appointment of Cost auditor.
9. M/s Nelson Ltd. agreed to supply 24,000 bearings per annum to M/s Mouse Pvt. Ltd. It is estimated that it costs ₹ 0.10 as inventory holding cost per bearing per month and the set up cost per batch of bearing manufactured is ₹324.00. What should be the optimum size per batch for bearing manufactured?
10. Write a note on profit on incomplete contract.
11. The output from process 'B' totaled ₹2,500 units. Abnormal loss was 200 units. Normal loss allowed was 10%. Additional information obtained was as under:

Material	₹ 5 per unit
Wages	₹ 4,000
Overheads	₹ 3,350
Scrap Value	₹ 2.50 per unit

Prepare Process Account.
12. What are the functions of cost auditor? Explain.

Contd...2

13. A furniture manufacturer uses sunmica tops for table. From the following information, find out:

- a) Material price variance
- b) Material usage variance

Standard quantity of sunmica 400 square feet.

Standard price per square feet of sunmica ₹50. And actual price ₹ 60.

sunmica actual used 430 square feet.

SECTION – C

Answer any **TWO** of the following.

(2x15=30)

14. Product X passes through 3 processes before it is transferred to finished stock. The following data is obtained for August.

Particulars	Process A	Process B	Process C	finished stock
Opening stock (₹)	6,000	10,000	12,000	25,000
Direct material (₹)	50,000	24,000	19,000	-
Direct labour (₹)	37,000	42,000	38,000	-
Manufacturing overhead (₹)	22,000	28,000	24,000	-
Closing stock (₹)	12,000	6,000	18,000	36,000
Profit on transfer price	30%	25%	20%	-
Profit on opening stock (₹)	-	2,300	4,800	12,500

Stock in process is valued at Prime cost and finished stock is valued at the price which is received at process C. Sales during the month were ₹ 4,00,000.

Prepare process account.

15. The Following particulars are extracted from the books of a building contractor on 31st December 2023. Materials purchased ₹ 80,000; transferred from other contracts ₹ 2,00,000, issued from central stores ₹5,50,000.

	₹
Wages	8,75,000
Indirect Expenses	35,000
Inspection Fees	15,000
General stores	40,000
Establishment Charges	66,000
Scrap (Materials) sold	6,000

A cement mixing plant was purchased on 1st Jan 2023 for ₹80,000, installation charges amounted ₹20,000. Of the plant and material charged to the contract, plant which cost ₹3,000 and material which cost ₹ 2,500 were lost. On June 30, plant was transferred to another contract. An additional plant was purchased on 1st October for ₹ 2,00,000. The contract price was ₹ 50 lakhs. Cash received on account to 31st Dec 2023 amounted to ₹ 20 lakhs being 80% of work certified. The cost of work done but not certified was ₹ 75,000. The value of material on hand was ₹ 20,000. Charge depreciation on plant at 10% p.a. Prepare Contract Account.

16. 1. The following expenses were incurred on JOB No.555 of ZEE Ltd.

a) Materials ₹ 30,000

b) Wages paid:

Departments :	A – 40 Hrs, ₹ 8 per Hour
	B – 50 Hrs, ₹ 9 per Hour
	C – 60 Hrs, ₹ 5 per Hour

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c) Works overhead of these Departments were estimated as under:

Departments :	A – ₹ 9,000 for 6,000 working hours
	B – ₹ 10,000 for 5,000 working hours
	C – ₹ 12,000 for 3,000 working hours

d) Office expenses were ₹ 90,000 when total wages paid in all the three departments came to ₹ 2,70,000. It is the practice followed in the company to recover office overhead as a percentage of Direct Wages.

You are required to calculate the cost of JOB No.555 and its price quoted which would yield 20% profit on selling price.

2. Write a note on job Costing.

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

April/May - 2025

FINANCIAL MANAGEMENT II

Max Marks: 60

Time: 2¹/₂ Hours

SECTION – A

(5x2=10)

Answer any FIVE of the following.

1. Luna Ltd, which has an issued capital of 4 million shares, having a current market value of \$4.20 each, makes a rights issue of one new share for every four existing shares at a price of \$3.60.

Required:

Calculate the TERP.

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2. Give the meaning of any two types of crowdfunding.

3. Zara Ltd has paid a dividend of 25c for many years. The company expects to continue paying dividends at this level in the future. The company's current share price is \$2.00.

Calculate the cost of equity.

4. R Co. has just paid a dividend of 12c. Shareholders expect dividends to grow at 8% per year. R Co.'s current share price is \$3.10.

Calculate the cost of equity of R Co.

5. The following factors have impacted the volatility of the earnings of Snacksy Co, a manufacturer of chocolate biscuits and cereals:

- Increase in interest rates
- Increase in the price of cocoa beans
- Government advice on the importance of eating breakfast
- Industrial unrest in Snacksy Co's main factory

Are they sources of systematic or unsystematic risk?

6. The following is an abridged version of the statement of financial position of Zenith Co, an unquoted company, as at 31 March 25:

Assets	\$
Non-current assets (carrying value)	600,000
Net current assets	150,000
Total Assets	750,000
Represented by:	
\$1 ordinary shares	250,000
Reserves	400,000
5% loan notes Z3	100,000
Total Equity and Liabilities	750,000

Contd...2

You ascertain that:

- Loan notes are redeemable at a premium of 4%.
- The current market value of freehold property exceeds its carrying value by \$50,000.
- All assets, other than property, are estimated to be realizable at their carrying value.

Calculate the value of a 70% holding of ordinary shares, on an assets basis.

7. BrightTrade Ltd., a UK exporter, is due to receive \$18m in 3 months' time. Its bank offers a 3-month put option on \$18m at an exercise price of \$1.45 = £1 at a premium cost of £25,000.

Required:

Show the net £ receipt if the future spot is either \$1.55 = £1 or \$1.35 = £1.

SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Q Ltd has in issue 8% redeemable debt with 6 years to redemption. Redemption is at face value. The current market value of the debt is \$102.45. The corporation tax rate is 28%.
What is the return required by the debt providers (pre-tax cost of debt)?
9. Zeta Corp has issued convertible loan notes that are due to be redeemed at a 4% premium in three years' time. The coupon rate is 9% and the current market value is \$95. Alternatively, the investor can choose to convert each loan note into 30 shares in three years' time.
The company pays tax at 28% per year.
The company's shares are currently worth \$6 and their value is expected to grow at a rate of 8% per year.
Find the post-tax cost of the convertible debt to the company.
10. Zenith Corp has \$2 million loan notes (by nominal value, with the nominal value per loan note \$200) in issue, quoted on the market at \$80 each; 750,000 preference shares quoted at 50c (nominal value 35c per share) and 6 million ordinary shares quoted at 30c (nominal value 25c per share). The cost of capital of these securities is 10%, 14%, and 20% respectively. This capital structure is to be maintained.
(a) Calculate the weighted average cost of capital using market values
(b) Calculate the weighted average cost of capital using nominal values and comment on the difference to your answer from part (i)
11. A company, Zenith Co, has the following financial information available:
- Share capital in issue: 5 million ordinary shares at a nominal value of 40c.
 - Current dividend per share (just paid): 28c.

Contd...3

- Dividend four years ago: 18.75c.
- Current equity beta: 0.9.

You also have the following market information:

- Current market return: 12%.
- Risk-free rate: 7%.

Find the market capitalisation of the company.

12. A GlobalTech Inc., a US exporter, sells one product in Asia on a cost-plus basis.

The selling price is based on a US price of \$20 to cover costs and provide a profit margin.

The current exchange rate is ¥140 = \$1.

What would be the effect on the exporter's business if the dollar strengthened to ¥150 = \$1?

13. Write a short note on Treasury Function.

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SECTION - C

Answer any TWO of the following.

(2x15=30)

14. Write a short note on Islamic Finance

15. Y Co has 15 million 40c ordinary shares in issue with a current price of 180c cum div. An annual dividend of 13c has just been proposed. The company earns an accounting rate of return to equity (ROE) of 14% and pays out 60% of the return as dividends.

The company also has 16% redeemable loan notes with a nominal value of \$10 million, trading at \$120. They are due to be redeemed at nominal value in five years' time.

If the rate of corporation tax is 30%, what is the company's WACC?

16. Lumen Co is based in Germany and has recently imported raw materials from the USA and has been invoiced for US\$300,000, payable in three months' time.

In addition, it has also exported finished goods to Japan and Canada.

The Japanese customer has been invoiced for US\$80,000, payable in three months' time, and the Canadian customer has been invoiced for C\$350,000, payable in four months' time.

Current spot and forward rates are as follows:

Exchange Rate	Spot	3 Months Forward	4 Months Forward
US\$ / 1 Euro	0.9750 - 0.9780	0.9400 - 0.9430	-
Euro / 1 C\$	1.9100 - 1.9130	-	1.9600 - 1.9630

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Current money market rates (per year) are as follows:

Currency	Borrowing Rate	Lending Rate
US\$	9.5%	11.5%
C\$	13.5%	15.0%
Euro	12.0%	13.5%

Required:

Show how the company can hedge its exposure to foreign exchange risk using:

- Forward Contracts
- Money Market Hedges

For each transaction, determine which is the best hedging technique.

(2022 Batch Onwards)

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

April/May - 2025

BUSINESS ANALYSIS

Time: 2¹/₂ Hours

Max Marks: 60

SECTION – A

(5x2=10)

Answer any **FIVE** of the following.

1. What is B2B?
2. What is a push supply chain model?
3. What is professional bureaucracy?
4. What is margin of safety?
5. What is customer relationship management?
6. A company expects the following monthly profits:

Monthly profit	Probability
£10,000	0.70
£20,000	0.30

Calculate the expected value of monthly profit.

7. What is not for profit organisation?

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SECTION - B

(4x5=20)

Answer any **FOUR** of the following.

8. Write a note on upstream and downstream supply chain management.
9. What are the financial objectives of stakeholders? Also list out the role of the finance function.
10. Write a note on POPIT.
11. Explain the organizational structures given by Mintzberg.
12. Explain any five factors to be considered when choosing a financing package.
13. At what stage of the project life cycle should the following events take place?
 - Review progress to date against agreed performance measures and targets.
 - Compare project costs and benefits to create a financial rationale for the project.
 - Determine what project staff will be needed, when they will be needed and what roles each staff member will play.
 - Evaluate why expected project benefits have not accrued.
 - Make enabling changes to facilitate the achievement of proposed business changes.

Contd...2

SECTION – C

Answer any TWO of the following.

(2x15=30)

14. Write a note on the following –
a) 7 Ps of E-Marketing b) 6 Is of E-Marketing

15. Explain the Information Technology Risk.

16. a) Write a note on Artificial Intelligence.

(5 Marks)

b) Explain the advantages and disadvantages of outsourcing business process.

(10 Marks)

(2021 Batch Onwards)

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St Aloysius College (Autonomous)

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

April/May - 2025

BUSINESS LAW

Time: 2¹/₂ Hours

Max Marks: 60

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. What is a void contract?
2. What is Quid-pro-quo?
3. Who are the persons disqualified by law?
4. What is Fraud?
5. How is contract discharged by Alteration?
6. What is IT Act?
7. What are specific goods?

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SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. What are essentials of a valid acceptance?
9. What is the nature of Minor's agreements?
10. Discuss briefly the transactions that are wagering in nature.
11. Explain briefly discharge by Lapse of Time.
12. Differentiate between Cyber space Vs Physical space.
13. Illustrate the case of Balfour Vs Balfour.

SECTION – C

Answer any **TWO** of the following.

(2x15=30)

14. What are the essential elements of valid offer?
15. No consideration No contract. Illustrate the statement with relevant cases.
16. Explain the various agreements opposed to public policy.

(2023 Batch)

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B.Com. (INTERNATIONAL FINANCE) Semester IV – Degree Examination
April/May - 2025

GOVERNANCE, RISKS AND ETHICS

Time: 2¹/₂ Hours

Max Marks: 60

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. What is conflict of Interest?
2. Give two stakeholders' claims.
3. What is a Franchisee?
4. What is Risk Appetite?
5. What are strategic risks?
6. Why is shareholder's right important in Corporate Governance?
7. What is diversity in a board of directors?

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SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Give the key concepts of Agency Theory.
9. What are three limitations of internal control?
10. Give the skills of a leader.
11. What matters need to be included for a 'Voluntary Disclosure' in the Annual Report?
12. Give examples of objective and subjective risk assessment.
13. A company ('L') exports a range of seed products to growers around the globe. Its representative travels to a foreign country ('M') to discuss with a local farming co-operative the possible supply of a new strain of wheat that is resistant to a disease which recently swept the region. In the meeting, the head of the co-operative tells L's representative about the problems which the relative unavailability of antiretroviral drugs cause locally in the face of a high HIV infection rate. In a subsequent meeting with an official of M to discuss the approval of L's new wheat strain for import, the official suggests that L could pay for the necessary antiretroviral drugs and that this will be a very positive factor in the Government's consideration of the licence to import the new seed strain. In a further meeting, the same official states that L should donate money to a certain charity suggested by the official which, the official assures, will then take the necessary steps to purchase and distribute the drugs. L identifies this as raising potential bribery risks.

Required: Recommend steps L could take in this situation.

Contd...2

SECTION – C

Answer any TWO of the following.

(2x15=30)

14. Discuss the various ethical threats faced by an auditor under the ACCA conceptual framework.
15. Discuss internal control and risk management activities in an organisation.
16. Discuss the threats to independence for a professional.

(2023 batch only)

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com.(Apprenticeship/Internship Embedded) Semester IV – Degree Examination
April / May -2025**

Corporate Financial Accounting - II

Time: 2 ½ Hours

Max Marks: 60

SECTION - A

Answer any **FIVE** of the following.

(5x2=10)

1. List any two objectives of Internal Reconstruction.
2. What is meant by Amalgamation?
3. State any two Preferential Creditors.
4. What is Net Asset Method? State the formula for Computation.
5. What are the Modes of Liquidation of Company?
6. State any two differences between Internal Reconstruction and External Reconstruction of a Company.
7. How do you treat secured Creditors at the time of Liquidation of a Company?

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SECTION - B

Answer any **FOUR** of the following.

(4x5=20)

8. Weak Ltd went into voluntary liquidation. The following is its position.

Equity share capital 200000

Preferential Creditors 5000

Unsecured Creditors 140000

Liquidation expenses 5000

Liquidator's remuneration 7500

Debentures having floating charges on the assets ₹ 200000.

Assets realized ₹ 400000.

Prepare the Liquidator's Final statement of Account.

9. Match the following

- | | |
|-----------------------------|---------------------------|
| i) Preferential Creditors | a) Goodwill |
| ii) Internal Reconstruction | b) Liquidation of Company |
| iii) Purchase Consideration | c) Capital Reduction |
| iv) Order of Payment | d) Net asset method |
| v) Fictitious Asset | e) Wages to employees |

Contd...2

10. Reliance Ltd has just recovered from a great financial difficulty. Its Balance sheet as on 31.3.2023 as follows.

Liabilities	Amt	Assets	Amt
Capital		Buildings	400000
Equity share Capital	600000	Plant and Machinery	200000
8% Preference share Capital	400000	Investment	300000
Creditors	150000	Current Assets	250000
	1150000		1150000

Prosperous Ltd is formed to take over buildings at ₹ 300000, Plant and machinery at ₹ 140000, Investment at 300000 and Current asset at 5% below the book value. Liabilities are taken over at book value. Purchase consideration is paid in the form of equity shares.

Calculate Purchase Consideration.

11. Black Ltd agreed to takeover White Ltd as per the following
- Fixed assets at 90% of the book value.
 - Stock in trade at cost ₹ 10000 agreed to take over at a discount of 20%.
 - Pref share discharged at 10% premium by issuing 10% pref shares at 100 each.

Balance sheet of White Ltd as on 31st March 2018

Liabilities	Amt	Assets	Amt
Equity share Capital (10 each)	90000	Fixed assets	130000
10% Pref Share Capital (100 each)	36000	Investments	24000
12% Debentures	28000	Current Assets	20000
Curren Liabilities	20000		
	174000		174000

Equity shareholders get 5 equity shares of ₹ 10 for every three shares. You are required to Calculate Purchase consideration by using

- Net asset Method
 - Net Payment method
12. State any five differences between pooling of interest method and Purchase method.
13. Briefly explain order of payment under liquidation of Company.

Contd...3

SECTION - C

Answer any **TWO** of the following.

(2x15=30)

14. The balance sheet of Vijay Ltd as on 31
- st
- March, 2021 was as under

Liabilities	Amount	Assets	Amount
Equity share Capita (₹ 10 each)	1800000	Plant and Machinery	1200000
General Reserve	360000	Furniture	200000
Profit and Loss Account	40000	Stock	500000
Workmen Compensation Reserve	24000	Debtors	450000
Creditors	118000	Cash in hand	10000
Staff provident fund	20000	Cash at Bank	20000
Provision for taxation	18000		
	2380000		2380000

ST ALOYSIUS COLLEGE LIBRARY
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The balance sheet of Ajay Ltd

Liabilities	Amount	Assets	Amount
Equity share Capital (₹ 10 each)	400000	Plant and machinery	200000
General Reserve	100000	Furniture	160000
Profit and Loss account	26000	Stock	120000
Workmen Compensation Reserve	18000	Debtors	100000
Creditors	60000	Prepaid insurance	1500
Staff Provident fund	10000	Income tax refund	6000
Provision for taxation	11000	Cash	12500
	625000	bank	25000
			625000

On that date Ajay Ltd merged into Vijay Ltd on the following terms:

- Vijay Ltd takes over all the assets and liabilities of Ajay Ltd at their book value.
- The consideration for the business was fixed at ₹ 5,00,000 to be discharged by Vijay Ltd in the form of its fully paid equity shares of ₹ 10 each at par.

You are required to

Prepare Realization Account, Vijay Ltd Account, Equity Shares Account and Equity Shareholders Account.

15. Briefly explain Amalgamation-Absorption-External Reconstruction with examples. State the conditions for Amalgamation in the nature of Merger and Purchase method.

Contd...4

16. The Balance sheet of Pheno Co Ltd as on 31.3.2022 is as follows;

Liabilities	Amount	Assets	Amount
Share Capital		Goodwill	200000
30000 8% Preference	300000	Land	400000
Shares of Rs 10 each		Machinery	250000
100000 equity shares of	500000	Tools	100000
Rs 5 each		Stock	100000
14% Debentures	200000	Debtors	65000
Creditors	300000	Cash	10000
		Profit and Loss Account	175000
	13000000		13000000

On the above date it was decided to reconstruct the company and the following scheme of reconstruction was agreed upon

1. The creditors to accept 14% Debentures to the extent of half of their dues and the balance to be paid after six months.
2. The Preference shares to be reduced to shares of ₹ 5 each.
3. Equity shares to be reduced to shares of ₹ 1 each.
4. The debit balance of Profit and loss account and goodwill written off.
5. Land to be reduced by ₹ 79000, Machinery by ₹ 40000 and tools by ₹48000.
6. R.B.D to the extent of ₹ 8000 is to be created.

Give journal entries and reconstructed Balance sheet.

(2023 batch only)

G 330 DC4.4

Reg. No. :

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**St Aloysius College (Autonomous)
Mangaluru**

**B.Com.(Apprenticeship/Internship Embedded) Semester IV – Degree Examination
April / May -2025**

Cost Accounting - II

Time: 2 ½ Hours

Max Marks: 60

SECTION - A

Answer any FIVE of the following.

(5x2=10)

1. What is Economic Batch Quantity?
2. What is Escalation Clause?
3. State the reasons for process loss.
4. Calculate work certificated from the following information:
Contract Price ₹ 500000, cash received being 80% of the work certified ₹ 200000
5. State the features of process costing.
6. Compute the economic batch quantity from the following information:
 - Monthly demand for the component = 2000 units
 - Setting up cost per batch = ₹ 100
 - Annual rate of interest = 6%
 - Cost of manufacture per unit = ₹ 5.00
7. What is normal loss? Give example.

**ST ALOYSIUS COLLEGE LIBRARY
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SECTION - B

Answer any FOUR of the following.

(4x5=20)

8. Gagan Construction Limited undertook a number of contracts during 2017.
Following particulars are available as regards the construction of a canteen building:

	₹
Materials at site on 01.01.2017	2,000
Materials purchased	50,000
Materials supplied for stores	10,000
Materials costing ₹2,000 were stolen	
Materials worth ₹200 destroyed by fire	
Materials in hand at the end of the year	20,000
Materials transferred to Cinema contract	500
Plant issued to the contract on 01.01.2017	10000
Plant returned to store	500
Plant worth ₹500 was stolen	

Show how these transactions will appear in a canteen contract account.

9. Explain in detail steps involved in job costing.
10. Write a note on:
 - a) Work certified
 - b) Retention money

Contd...2

11. A product passes through three distinct processes to completion. These processes are numbered respectively as I, II, and III. During the week ending 31st January 2022, 5000 units are produced.

Following information is obtained:

Particulars	Process 1	Process 2
Direct materials	35000	16000
Direct Labour	25000	20000

The overhead expenses for the period were ₹14,000, to be apportioned to 1 & 2 on the basis of labour.

No stocks of materials or work-in-progress existed at the beginning or end of the period. Find the value of output to be transferred to Process III from Process I.

12. A component is made entirely in Machine Shop No. 2 with the following details:
- Material cost = ₹ 20 per component
 - Wages for operator = ₹ 15.00 per hour
 - Machine Hour Rate = ₹ 72.00 per hour
 - Time required for production = 10 minutes
 - Setting up time of the machine = 3 hours

You are required to prepare a cost sheet showing:

1. Setting up cost
2. Cost for the batch and cost per component, assuming a batch size of 150 units

13. The output of process A is 3,000 units. 500 units are considered as abnormal loss. Normal loss allowed is 10%. From the following information, prepare process Account. Materials @ ₹10 per unit of input, wages ₹15,000, overhead ₹13,000, wastage realized ₹ 5 per unit.

SECTION - C

Answer any **TWO** of the following.

(2x15=30)

14. What is job costing? What are its advantages and disadvantages?
15. The following figures have been obtained from the books of Bhuvan Ltd., for the year 2021:

Particulars	₹
Cost of materials	300000
Direct wages	250000
Factory overheads	150000
Administrative overheads	168000
Selling overheads	112000
Distribution charges	70000
Profit	210000

A work order has been executed in 2022 and the following expenses have been incurred:

Material ₹ 4,000 and Wages ₹ 2,500.

Assuming that in 2022 the rate of factory charges has increased by 20%, distribution charges have gone down by 10% and selling and administration charges have each gone up by 12%, at what price should the product be sold so as to earn the same rate of profit on the selling price as in 2021?

Factory overhead is based on direct wages, while all other overheads are based on factory cost.

G 330 DC4.4

16. In the books of a contractor, the following information is found as of July 31, 2019:

- Materials issued to site = ₹ 6,000
- Plant issued to site = ₹ 10,000
- Direct Labour = ₹ 4,600
- Indirect Labour = ₹ 635
- Overhead Expenses = ₹ 1,950
- Wages accrued = ₹ 1,500
- Value of work certified for payment = ₹ 12,000
- Cost of work uncertified = ₹ 4,000

- Material at site ₹ 1500
- Depreciate plant at 10%
- Cash received from the contractee ₹ 9600

ST ALOYSIUS COLLEGE LIBRARY
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From the above particulars, prepare the following:

1. Contract Account.
2. Show how the items would appear in the Balance Sheet.

(2023 batch only)

G 330 DC6.4

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St Aloysius College (Autonomous)
Mangaluru

B.Com.(Apprenticeship/Internship Embedded) Semester IV – Degree Examination
April / May - 2025

BUSINESS MATHEMATICS

Time: 2 ½ Hours

Max Marks: 60

Note: Log table will be provided.

SECTION - A

Answer any FIVE of the following.

(5x2=10)

1. Write prime factorization of 3430.
2. Write 3.252525.... in $\frac{p}{q}$ form.
3. Simplify $\frac{16^3}{4^4}$.
4. If HCF and LCM of two numbers are 37 and 888 respectively. If one number is 111, find the other number.
5. At what rate of interest ₹35,000 earns an simple interest of ₹10,500 in 4 years?
6. Find the effective rate of interest equivalent to a nominal rate of 12% p.a. compounded quarterly.
7. Find the present value of perpetuity of ₹4,500 to be received forever at 8% C.I. p.a.

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SECTION - B

Answer any FOUR of the following.

(4x5=20)

8. Find the sum of 62 + 64+ 66+... + 288.
9. Find the smallest number which when divided by 36, 40 and 48 leaves the same remainder 8.
10. Solve for x, if $49^{x+2} = \frac{343}{7^x}$.
11. If ₹1250 amounts to ₹1,700 at 9% S.I. in some time. What will ₹3,200 amounts to at 12% in same time?
12. Find the future value of annuity due of ₹10,000 at 8% p.a. for 14 years.
13. Let A and B are two sets such that $n(A)=25$, $n(B)=36$ and $n(A \cup B) = 50$. Find $n(A \cap B)$, $n(A-B)$ and $n(B-A)$.

Contd...2

SECTION - C

Answer any TWO of the following.

(2x15=30)

14. a) In a survey of 100 students, it was found that 45 students studied Economics, 30 studied Statistics and 52 studied History, 6 studied all subjects, 17 studied both Economics and Statistics, 15 studied both Economics and History and 8 studied Statistics and History. Find the number of students who studied
- At-least one subject
 - None of these subject
 - Economics and Statistics but not History
 - Draw Venn diagram
- (10)
- b) If $U = \{1,2,3,4,5,6,7,8,9,10\}$, $A = \{1,2,4,5\}$, $B = \{2,3,6,8\}$
- Prove that $(A \cup B)' = A' \cap B'$.
- (5)
15. a) Floor of a rectangular room of length 5.40 m and breadth 2.25 m has to be paved with square slabs of equal size. Find the side of the largest slab which can be used. Also find number of slabs required.
- (8)
- b) If $a^{\frac{1}{3}} + b^{\frac{1}{3}} + c^{\frac{1}{3}} = 0$. Then show that $(a + b + c)^3 = 27abc$.
- (7)
16. a) Akash borrowed a loan of ₹12,00,000 at 10% C.I.p.a. Find the installment
- (10)
- If he repays the loan in 12 annual installments.
 - If he repays the loan in 20 annual installments.
- b) In how many years ₹30,000 amounts to ₹49,920 at 18.5% C.I.p.a?
- (5)

(2022 Batch Onwards)

G 340 DC1.4

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St Aloysius College (Autonomous)
Mangaluru

Semester IV – Degree Examination

April/May - 2025

B.Com. (Accounting and Tax)

FINANCIAL REPORTING - II

Time: 2½ hours

Max Marks: 60

SECTION – A

(5x2=10)

Answer any **FIVE** of the following.

1. What do you mean by an intangible asset?
2. What is the formula to calculate the capitalization rate under AS 16?
3. Mention any two indicators of finance lease.
4. What is a cost plus contract?
5. What do you mean by interim financial report?
6. What is the meaning of permanent difference?
7. What is a contingent asset?

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SECTION - B

(4x5=20)

Answer any **FOUR** of the following.

8. From the following details of asset
 - i. Find out impairment loss
 - ii. Treatment of impairment loss
 - iii. Current year depreciation

Particulars of asset:

Cost of asset	₹ 56 lakhs
Useful life period	10 years
Salvage value	Nil
Current carrying value	₹ 27.30 lakhs
Useful life remaining	3 years
Recoverable amount	₹ 12 lakhs
Upward revaluation done in last year	₹ 14 lakhs

9. Ultra Limited has provided the following information:

Depreciation as per accounting records = INR 4,00,000

Depreciation as per tax records = INR 10,00,00

Unamortized preliminary expenses as per tax record = INR 30,000

There is adequate preliminary evidence of future profit sufficiency. How much deferred tax asset/ liabilities should be recognized as transition adjustment when the tax rate is 50%?

10. Define foreign currency transactions.

Contd...2

G 340 DC1.4

11. What are accounting policies? When can we change an accounting policy?
12. How do we calculate the amount of defined benefit liability in the balance sheet?
13. PREM Ltd. obtained a loan from a bank for Rs 120 lakhs on 30-04-20X1. It was utilised as follows:

Particulars	Amount (Rs in lakhs)
Construction of a shed	50
Purchase of a machinery	40
Working Capital	20
Advance for purchase of truck	10

Construction of shed was completed in March 20X2. The machinery was installed on the date of acquisition. Delivery of truck was not received. Total interest charged by the bank for the year ending 31-03-20X2 was Rs 18 lakhs. Show the treatment of interest.

SECTION - C

Answer any **TWO** of the following.

(2X15=30)

14. AB contractors enters into a contract on 1st January 20X1 with XY to construct a 5- storied building. Under the contract, AB is required to complete the construction in 3 years (i.e., by 31st December 20X3). The following information is relevant:
 - a. Fixed price (agreed ₹5 crore).
 - b. Material cost escalation (to the extent of 20% of increase in material cost).
 - c. Labour cost escalation (up to 30% of increase in minimum wages).
 - d. In case AB is able to complete the construction in less than 2 years and 10 months, it will be entitled for an additional incentive of ₹50 lakh. However, in case the construction is delayed beyond 3 years and 2 months, XY will charge a penalty of ₹20 lakh. At the start of the contract, AB has a reason to believe that construction will be completed in 2 years and 8 months. Assume that the construction was actually completed in 2 years 9 months.
 - e. Labour cost was originally estimated to be ₹1.20 crore (based on initial minimum wages). However, the costs have increased by 25% during the construction period.
 - f. Material costs have increased by 40% due to short-supply. The total increase in material cost due to the 40% escalation is ₹80 lakh.
 - g. You are required to suggest what should be the contract revenue in above case?
 - h. Assume that in year 20X2, XY has requested AB to increase the scope of the contract. An additional floor is required to be constructed and there is an increase in contract fee by ₹1 crore.
 - i. AB has incurred a cost of ₹20 lakh for getting the local authority approvals which it will be entitled to claim from XY in addition to the increase in the fixed fee. Also measure the total contract revenue in this case.

Contd...3

15. a) X Ltd. Sold machinery having WDV of ₹300 lakhs to Y Ltd. for ₹400 lakhs and the same machinery was leased back by Y Ltd. to X Ltd. The lease back arrangement is operating lease. Give the accounting treatment as per AS19.

- i. Sale price ₹400 lakhs is equal to fair value.
- ii. Fair value is ₹450 lakhs
- iii. Fair value is ₹350 lakhs and the sale price is ₹250 lakhs.
- iv. Fair value is ₹300 lakhs and sale price is ₹400 lakhs.
- v. Fair value is ₹250 lakhs and sale price is ₹290 lakhs.

b) A Limited Company closed its accounting year on 30.6.20X1 and the accounts for that period were considered and approved by the board of directors on 20th August, 20X1. The company was engaged in laying pipeline for an oil company deep beneath the earth. While doing the boring work on 1.9.20X1 it had met a rocky surface for which it was estimated that there would be an extra cost to the tune of Rs 80 lakhs. You are required to state with reasons, how the event would be dealt with in the financial statements for the year ended 30.6.20X1.

16. Ergo Industries Ltd. gives the following estimates of cash flows relating to Property, Plant and Equipment on 31-12-20X1.

The discount rate is 15%.

Year	Cash Flow (Rs in lakhs)
20X2	4000
20X3	6000
20X4	6000
20X5	8000
20X6	4000

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Residual value at the end of 20X6 = Rs 1000 lakhs

Property, Plant and Equipment purchased on 1-1-20XX = Rs 40,000 lakhs

Useful life = 8 years

Net selling price on 31-12-20X1 = Rs 20,000 lakhs

Calculate on 31-12-20X1:

- a. Carrying amount at the end of 20X1
- b. Value in use on 31-12-20X1
- c. Recoverable amount on 31-12-20X1
- d. Impairment loss to be recognized for the year ended 31-12-20X1
- e. Revised carrying amount
- f. Depreciation charge for 20X2.

Note: The year 20XX is the immediate preceding year before the year 20X0.

(2022 Batch Onwards)

G 340 DC2.4

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**St Aloysius College (Autonomous)
Mangaluru**

Semester IV – Degree Examination

April/May - 2025

B.Com. (Accounting and Tax)

INCOME TAX II

Time: 2½ hours

Max Marks: 60

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. Examine, with reasons, the allowability of the following expenses under the Income-tax Act, 1961 while computing income from business or profession for the A.Y. 2025-26:

- Tax on non-monetary perquisite provided to an employee Rs.20,000.
- Payment of Rs.100,000 by using debit card for stock insurance.

2. Deductions under Chapter VI-A of the Income Tax Act, 1961 are allowed after excluding which of the following incomes from the gross total income?

- Income from house property
- Long-term capital gains
- Short-term capital gains under Section 111A
- Income from lotteries

- (i), (ii) and (iii)
- (ii), (iii) and (iv)
- Both (ii) and (iii)
- Only (ii)

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3. Discuss the taxability of the following receipts in the hands of Mr. Sanjay Kamboj under the Income Tax Act, 1961 for A.Y. 2025-26 :

- ₹ 51,000 received from his sister living in US on 1-6-2024.
- Received a car from his friend on payment of ₹ 2,50,000, the FMV of which was ₹ 5,50,000.

4. Mr. Ganesh, a businessman, whose total income (before allowing deduction under section 80 GG) for A.Y. 2025-26 is INR 4,60,000, paid house rent at INR 12,000 p.m. in respect of residential accommodation occupied by him at Mumbai. Compute the deduction allowable to him under section 80GG for A.Y. 2025-26.

5. Advance tax is payable by:

- A company assessee only
- An assessee other than individual or HUF
- Any assessee other than an individual who is a senior citizen and does not have income under the head PGBP
- Any assessee

Contd...2

G 340 DC2.4

6. Mrs. Sheela's gross total income was INR 12,00,000 for the financial year 2024-25 furnishes you the following information:
- (i) SBI housing loan repaid (principal) – INR 1,80,000.
 - (ii) Five-year post-office time deposit - INR 20,000.
- Compute the total income of Mrs. Sheela for AY 2025-26 assuming that she has not opted for optional scheme.
7. Mr. X and Mr. Y are working for M/s. Gama Ltd. As per salary fixation norms, the following perquisites were offered:
- (i) For Mr. X, who engaged a domestic servant for ₹ 500 per month, his employer reimbursed the entire salary paid to the domestic servant i.e. ₹ 500 per month.
 - (ii) For Mr. Y, he was provided with a domestic servant @ ₹ 500 per month as part of remuneration package.
- You are required to comment on the taxability of the above, in the hands of Mr. X and Mr. Y, who are not specified employees.

SECTION - B**Answer any FOUR of the following.****(4X5=20)**

8. Mr. Ravi retired on 15.6.2024 after completion of 26 years 8 months of service and received gratuity of Rs. 15,00,000.
- At the time of retirement, his salary was:
- Basic Salary : Rs. 50,000 p.m ;
 - Dearness Allowance : Rs. 10,000 p.m. (60% of which is for retirement benefits)
 - Commission : 1% of turnover (turnover in the last 12 months was Rs. 1,20,00,000) , Bonus : Rs. 25,000 p.a.
- Compute his taxable gratuity assuming:
- (a) He is private sector employee and covered by the Payment of Gratuity Act, 1972.
 - (b) He is a Government employee.
9. Mrs. Ashika is getting family pension of INR 7,000 p.m. She has also received dividend income from domestic company of INR 7,00,000.
- Compute her total Income & tax payable if she has opted for optional scheme.
10. Mr. B is working in XYZ Ltd. and has given the details of his income for the P.Y. 2024-25. You are required to compute his gross salary from the details given below :
- Basic Salary Rs. 10,000 p.m.
 - D.A. (50% is for retirement benefits) Rs. 8,000 p.m.
 - Commission as a percentage of turnover 0.1% Turnover during the year Rs. 50,00,000

Bonus Rs. 40,000

Gratuity Rs. 25,000

His own contribution in the RPF Rs. 20,000

Employer's contribution to RPF 20% of his basic salary

Interest accrued in the RPF @ 13% p.a. Rs. 13,000

11. Mr. Gupta, a resident Indian, is in retail business and his turnover for F.Y.2022-23 was Rs.12 crores. He regularly purchases goods from another resident, Mr. Agarwal, a wholesaler, and the aggregate payments during the F.Y.2023-24 was Rs. 95 lakh (Rs. 20 lakh on 1.6.2023, Rs.25 lakh on 12.8.2023, Rs.22 lakh on 23.11.2023 and Rs.28 lakh on 25.3.2024). Assume that the said amounts were credited to Mr. Agarwal's account in the books of Mr. Gupta on the same date. Mr. Agarwal's turnover for F.Y.2022-23 was Rs.15 crores.
- (1) Based on the above facts, examine the TDS/TCS implications, if any, under the Income-tax Act, 1961.
- (2) Would your answer be different if Mr. Gupta's turnover for F.Y.2022-23 was Rs.8 crores, all other facts remaining the same?
12. A firm has paid Rs.21,00,000 as remuneration to its partners for the P.Y.2024-25, in accordance with its partnership deed, and it has a book profit of Rs.30 lakh. What is the remuneration allowable as deduction? What is the maximum remuneration allowable as deduction in case the firm is having loss?
13. Mr. Gamma, a proprietor started a business of manufacture of tyres and tubes for motor vehicles on 1.1.2024. The manufacturing unit was set up on 1.5.2024. He commenced his manufacturing operations on 1.6.2024. The total cost of the plant and machinery installed in the unit is Rs. 120 crore. The said plant and machinery included second hand plant and machinery bought for Rs. 20 crore and new plant and machinery for scientific research relating to the business of the assessee acquired at a cost of Rs. 15 crore. Compute the amount of depreciation allowable under section 32 of the Income-tax Act, 1961 in respect of the assessment year 2025-26. Assume that all the assets were purchased by way of account payee cheque and Mr. Gamma has exercised the option of shifting out of the default tax regime provided under section 115BAC(1A).

ST ALOYSIUS COLLEGE LIBRARY
MANGALURU - 575 003

SECTION – C

Answer any TWO of the following.

(2X15=30)

14. Compute the total income and tax liability of Mr. Dhyanchand for A.Y.2024-25 under optional scheme.
- Mr. Dhyanchand, aged 65 years, is working with ABC Ltd. His income

Contd...4

comprises of salary computed of Rs. 18,50,000 and interest on fixed deposits of Rs. 75,000.

He submits the following particulars of investments and payments made by him during the previous year 2024-25.

- a. Deposit of Rs. 1,50,000 in public provident fund
 - b. Payment of life insurance premium of Rs. 62,000 on the policy taken on 01.4.2018 to insure his life (Sum assured – Rs. 4,00,000).
 - c. Deposit of Rs. 45,000 in a five year term deposit with bank.
 - d. Contributed Rs. 2,10,000, being 15% of his salary (basic salary plus dearness allowance, which forms part of retirement benefits) to the NPS of the Central Government. A matching contribution was made by ABC Ltd.
 - e. On 1.4.2024, Medclaim premium of Rs. 1,08,000 and Rs. 80,000 paid as lumpsum to insure his and his wife (aged 58 years) health, respectively for four years.
 - f. Incurred Rs. 46,000 towards medical expenditure of his father, aged 85 years, not dependent on him. No insurance policy taken for his father.
 - g. He spent Rs. 6,000 for the preventive health-checkup of his wife.
 - h. He has incurred an expenditure of Rs. 90,000 for the medical treatment of his mother, being a person with severe disability.
15. **A)** Mr. Sharma, a resident Indian aged 77 years, gets pension of Rs. 52,000 per month from the UP State Government. The same is credited to his savings account in SBI, Lucknow Branch. In addition, he gets interest@8% p.a. on fixed deposit of Rs. 20 lakh with the said bank. Out of the deposit of Rs. 20 lakh, Rs. 2 lakh represents five year term deposit made by him on 1.4.2024. Interest on savings bank credited to his SBI savings account for the P.Y.2024-25 is Rs.9,500.
- (1) From the above facts, compute the total income and tax liability of Mr. Sharma for the A.Y. 2025-26, assuming that he has not opted for default scheme.
 - (2) What would be the amount of tax deductible at source by SBI, assuming that the same is a specified bank? Is Mr. Sharma required to file his return of income for A.Y.2025-26, if tax deductible at source has been fully deducted? Examine.
 - (3) Is Mr. Sharma required to file his return of income for A.Y. 2025-26, if the fixed deposit of Rs.20 lakh was with Canara Bank instead of SBI, other facts remaining the same.
- B)** Examine the applicability of TCS provisions, the rate and amount of TCS in the following cases for the financial year 2024-25:
- (1) Varsha Autohaus, (Car dealer) sold a car to Katrina worth Rs.48 Lakhs (Including GST).

(2) Mr. Kalpit bought an overseas tour programme package for Singapore for himself and his family of Rs.5 lakhs on 01-11-2024 from an agent who is engaged in organising foreign tours in course of his business. He made the payment by an account payee cheque and provided the permanent account number to the seller. .

16. Dr. Niranjana, a resident individual, aged 60 years is running a clinic in Surat. Her Income and Expenditure Account for the year ending March 31st, 2025 is as under :

Expenditure	Amount	Income	Amount
To Medicine consumed	35,38,400	By Consultation and Medical charges	58,85,850
Staff salary	13,80,000	By Income-tax refund (Principal INR 5,000, interest 450)	5,450
Clinic consumables	1,10,000	By Dividend from units of UTI (Gross)	10,500
Rent paid	90,000	By Winning from game show on 'TV. (net of TDS of INR 15,000)	35,000
Administrative expenses	2,55,000	By Rent	27,000
Amount paid to scientific research association approved u/s 35	1,50,000		
Net profit	4,40,400		
	59,63,800		59,63,800

(i) Rent paid includes Rs. 30,000 paid by cheque towards rent for her residential house in Surat.

(ii) Clinic equipment's are : 1.4.2024 Opening W.D.V. - Rs. 5,00,000

7.12.2024 Acquired (cost) by cheque - Rs. 2,00,000

(iii) Rent received relates to residential house property situated at Surat.

Gross Annual Value Rs. 27,000. The municipal tax of Rs. 2,000, paid in December, 2024, has been included in "administrative expenses".

(iv) She received salary of Rs. 7,500 p.m. from "Full Cure Hospital" which has not been included in the "consultation and medical charges".

(v) Dr. Niranjana availed a loan of Rs. 5,50,000 from a bank for higher education of her daughter. She repaid principal of Rs. 1,00,000, and interest thereon Rs. 55,000 during the previous year 2024-25.

(vi) She paid Rs. 1,00,000 as tuition fee (not in the nature of development fees/ donation) to the university for full time education of her daughter.

(vii) An amount of Rs.28,000 has also been paid by cheque on 27th March, 2025 for her medical insurance premium.

From the above, compute the total income of Dr. Smt. Niranjana for the A.Y. 2025-26 under the optional tax regime as per the normal provisions of the Act.

(2022 Batch Onwards)

G 340 DC3.4

Reg. No. :

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St Aloysius College (Autonomous)
Mangaluru

Semester IV – Degree Examination

April/May - 2025

B.Com. (Accounting and Tax)

GOODS AND SERVICE TAX

Time: 2½ hours

Max Marks: 60

SECTION – A

Answer any **FIVE** of the following.

(5x2=10)

1. State the rates of GST applicable in the case of composition levy in the case of goods and services.
2. State the 3 important constituents for a transaction to be called a Supply.
3. State the GST Rates applicable in the real Estate Sector.
4. State any 4 commodities that are outside the purview of GST.
5. Briefly state the applicability of GST in the case of hospital rooms.
6. State the Time of Supply in the case of payment of interest/penalty/late fee.
7. State the general rule for place of supply in the case of services.

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SECTION - B

Answer any **FOUR** of the following.

(4X5=20)

8. Explain composite and mixed supply. A trader launches a package sale for marriage containing double bed, refrigerator, washing machine, wooden wardrobe at a single rate. He is issuing an invoice showing value of each good separately. What type of supply is it? Explain.
9. M/s United Electronics, a registered dealer, is supplying all types of electronic appliances in the State of Karnataka. Their aggregate turnover in the preceding financial year by way of supply of appliances was Rs. 120 Lakh. The firm also expects to provide repair and maintenance service of such appliances from the current financial year.

With reference to the provisions of the CGST Act, 2017, examine:

- (i) Whether the firm can opt for the composition scheme, under section 10(1) and 10(2) of the CGST Act, 2017, for the current financial year, as the turnover may include supply of both goods and services?
 - (ii) If yes, up to what amount, the services can be supplied?
10. Determine the GST payable if any in each of the following independent cases assuming that the rate of GST is 18% and that the service providers are registered:
 - (a) Bollywood dance performed by a film actor in a film and consideration charged is Rs. 1,45,000

Contd...2

- (b) Carnatic music performance by a classical singer to promote a brand of readymade garments and consideration charged is Rs. 1,30,000
- (c) Carnatic music performance by a classical singer in a music concert and consideration charged is Rs. 1,55,000
- (d) Kathak dance performance by a classical dancer in a cultural programme and consideration charged is Rs. 1,45,000

11. With reference to the CGST Act, 2017, discuss the taxability of following activities relating to a bank:
- Extended housing loan of Rs. 100 lakhs
 - Received Rs. 20 lakhs as loan processing fee for sanction of loan
 - Commission collected from customers on bank guarantee was Rs. 30 lakhs
 - Interest Income on credit cards issued was Rs. 40 lakhs
 - Interest Income of Rs. 25 lakhs on housing loan extended by the Bank
 - Minimum balance charges collected from current account and savings account holders was Rs. 1 lakh
12. A machine has to be supplied at site. It is done by sourcing various components from vendors and assembling the machine at site. The details of the various events are:

17th September	Purchase order with advance of Rs. 50,000 is received for goods worth Rs. 12 lakh and entry duly made in the seller's books of account
20th October	The machine is assembled, tested at site, and accepted by buyer
23rd October	Invoice raised
4th November	Balance payment of Rs. 11,50,000 received

Determine the time of supply (ies) in the above scenario for the purpose of payment of tax.

13. State whether the following activities amount to supply:
- ABC Associates received legal consultancy services from its head office located in Malaysia. The head office has rendered such services free of cost to its branch office.
 - Sumedha, a proprietor registered in Delhi, has sought architect services from his brother located in US, with respect to his newly constructed house in Delhi.

SECTION – C

Answer any TWO of the following.

(2X15=30)

14. (a) Chanchal started providing beauty and grooming services and inaugurated "Care & Care Beauty Centre" in JanakPuri, Delhi on 01st April, 20XX. She opted to pay tax under section 10(2A) in the said financial year.

Contd...3

The aggregate turnover of Care & Care Beauty Centre for the quarter ending 30th June, 20XX was Rs. 20 lakh. Further, for the half year ending 30th September, 20XX, the turnover reached Rs. 50 lakh. Care & Care Beauty Centre recorded a rapid growth and the turnover reached Rs. 70 lakh by the end of October, 20XX.

Determine the total tax liability of Care & Care Beauty Centre by the end of October, 20XX.

Note: Rate of GST applicable on such services is 18%. **(8 Marks)**

(b) Mr. Anurag, a famous Author is engaged in supply of services by the way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher. Explain in brief the conditions under which an Author can choose to pay tax under forward charge. **(7 Marks)**

15. (a) ABC Infra is a partnership firm registered under GST. It furnishes the following details about services provided during the month of February:

Particulars	Amount
Consideration received from neighboring Housing Co-operative Society as ABC Infra agrees to install effluent plant for treatment of wastewater even though there is no legal requirement to do so	5,50,000
Consideration received from distribution of passes for cricket match organized as firm's annual event. A total of 500 passes have been distributed	2,42,500
Services provided on account of booking air tickets in economy class for flight between Mumbai to Manipur	1,20,000
Services given for construction of buildings to State Government in relation to function entrusted to Municipality under Article 243W of the constitution. Construction material used amounts to Rs. 2,79,375 which is included in the total figure	8,20,000

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All the supplies mentioned above are intra-state supplies.

GST Rates for CGST, SGST, IGST are 9%, 9% and 18% respectively. Compute the GST payable by ABC Infra for the month of February. **(8 Marks)**

(b) Koli Ltd., a registered supplier, has supplied machinery to Ghisa Ltd. (a supplier registered in the same State). It provides following particulars regarding the same:

Sl. No.	Particulars	Amount (Rs.)
(i)	Price of machinery (exclusive of taxes and discounts)	5,50,000
(ii)	Part fitted in the machinery at the premises of Ghisa Ltd. [Amount has been paid by Ghisa Ltd. directly to the supplier. However, it was Koli Ltd.'s liability to pay the said amount. The said amount has not been recorded in the invoice issued by Koli Ltd.]	20,000
(iii)	Installation and testing charges for machinery, not included in price	25,000
(iv)	Discount @ 2% on price of the machinery mentioned at S. No. (i) above (recorded in the invoice)	
(v)	Koli Ltd. provides additional discount @ 1% at year end, based on additional purchase of other machinery for which adjustment is made at the end of the financial year without any change in individual transactions	

Determine the value of taxable supply made by Koli Ltd. to Ghisa Ltd.

(7 Marks)

16. XYZ Ltd. is engaged in providing various services to educational institutions and furnishes you with the following information for the month of April 2021. You are required to determine the value of taxable supply and GST payable thereon if all charges are exclusive of GST. The rate of GST is 18% -
- Renting of immovable property to higher secondary school:
Rs. 12,00,000.
 - Renting of immovable property to Commercial Coaching Centre:
Rs. 2,00,000.
 - Transportation services provided to students of higher secondary school:
Rs. 5,00,000.
 - Outdoor catering services provided to educational institutions running approval vocational courses: Rs. 5,00,000.
 - Security Services provided to pre-nursery school: Rs.1,25,000.
 - Housekeeping and cleaning services in college providing recognized graduation degree: Rs. 5,12,500.
 - Conduct of examination of ICAI: Rs. 10,00,000.
 - Placement services providing to ICSI: Rs. 12,00,000.
 - Development of course content of ICMA institute: Rs. 2,00,000.
 - Training of Staff of Higher Secondary school: Rs. 1,50,000.

G 702.4

(2020 batch onwards)

Reg. No.

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**St Aloysius College (Autonomous)
Mangaluru**

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

April / May - 2025

FOUNDATION COURSE IN GENDER EQUITY AND VALUE EDUCATION

Time: 2 Hrs.

Max Marks: 50

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

1. What is the need for gender sensitization?
2. Expand POCSO.
3. Differentiate between sex and gender.
4. Mention the offences related to marriage.
5. Define maternal mortality.
6. Differentiate between gender roles and stereotypes.
7. Who is the chairperson of the National Commission for Women?

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

8. What is POSH Act and when was it passed?
9. Difference between feticide and infanticide.
10. What are the changes made to the MTP act in 2021?
11. Define human trafficking.
12. What is honour killing?
13. Mention the forms of domestic violence.
14. What are the reasons for low sex ratio in India?

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III. Answer any TWO of the following questions in 20 lines each. (2×10=20)

15. Write a note on State Commission for Women.
16. Describe some of the laws that protect the rights of women and children.
17. Describe the status of women in India regarding education and political participation.
18. Discuss the initiative taken by the government in addressing women's health.

PART - B

VALUE EDUCATION (IV semester)

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

19. Discuss the different methods to promote religious harmony in India.
20. Describe sustainable development and its key principles.

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

21. What is professional Ethics? Explain the attributes of Professional Ethics.
22. Explain the various challenges encountered by the children and Elderly people

(2023 Batch onwards)

Reg. No.

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St Aloysius (Deemed to be University)

Mangaluru

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

April/May - 2025

CYBER SECURITY

Max Marks: 50

Time: 2 hrs.

PART – A

(15×1=15)

Answer ALL the following questions.

1. What type of malware is designed to provide unauthorized remote access?
a) Worm b) Trojan c) Rootkit d) Spyware
2. Which of the following best describes "Social Media Privacy"?
a) The right to sell user data by social media platforms
b) User control over who can access their personal information online
c) Posting all content publicly
d) Hiding all posts from friends
3. What is the term for the technique cybercriminals use to manipulate individuals into revealing confidential information?
a) Malware b) Social engineering c) DDoS d) Rootkit
4. Which communication technology is most critical for real-time data transfer over the internet?
a) SMS b) FTP c) VoIP d) Email
5. Which amendment to the IT Act introduced the concept of intermediary liability?
a) IT Act 2008 Amendment b) IT Act 2011 Amendment
c) IT Act 2006 Amendment d) IT Act 2015 Amendment
6. Which of the following relates to the architecture of cyberspace?
a) TCP/IP Protocol b) HTTP Request
c) Blockchain Mining d) SQL Injection
7. The governance of Internet infrastructure is primarily handled by which body?
a) ICANN b) NASA c) WIPO d) IMF
8. Which of the following best defines the World Wide Web?
a) A global network of computers
b) Interlinked hypertext documents accessed via the Internet
c) Only the web browsers and search engines
d) An online marketplace
9. What is a zero-day attack?
10. Name any two common cyber crimes against women.
11. Which term describes fake profiles used for malicious purposes on social media?
a) Bot accounts b) Verified accounts
c) Ghost profiles d) Public profiles
12. What do you mean by social media privacy?
13. Define social media.
14. Define cyber crime.
15. Which hashtag best represents emergency communication during a crisis?
a) #ThrowbackThursday b) #BreakingNews c) #LOL d) #Selfie

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PART – B

Answer any THREE of the following:

(3×5=15)

16. Describe the architecture of cyberspace and discuss how it supports data transfer and governance.
17. Explain how cyber crimes targeting computers, mobiles are conducted.

Contd...2

G 709 SB1.4

18. Read the following case study. Based on your understanding, answer the five questions given below:

Case Study: Cybersecurity Threats and the Need for Protection

Cybersecurity is essential for protecting digital systems from cyber threats. It involves safeguarding computers, networks, and data from cyberattacks. In today's digital world, cybercriminals use various techniques to steal information, disrupt services, and damage systems. One of the biggest cybersecurity threats is malware, which includes viruses, worms, and ransomware. Malware can enter a system through unsafe downloads or email attachments and cause serious damage. Phishing scams are also a major problem, where attackers send fake emails to trick users into revealing personal information, such as passwords or banking details. A significant challenge in cybersecurity is weak security practices. Many individuals and businesses fail to use strong passwords or update their software, making them easy targets for hackers. Cybercriminals also take advantage of unprotected public Wi-Fi, where they can intercept data and steal sensitive information. To stay safe, individuals and businesses should follow best cybersecurity practices, such as using strong passwords, enabling multi-factor authentication, and avoiding suspicious links. Organizations should also conduct regular security checks and install updated antivirus software to protect against cyber threats. Governments are taking action by enforcing cybersecurity laws and regulations to ensure businesses follow strict security measures. However, cybersecurity remains a growing challenge as cybercriminals develop new ways to attack systems. Continuous awareness and proactive measures are necessary to stay protected digitally.

- Questions:
1. What does cybersecurity aim to protect?
 2. Name two major cybersecurity threats discussed in the case study.
 3. Why is public Wi-Fi considered a cybersecurity risk?
 4. Mention two best practices to improve cybersecurity.
 5. How are governments helping to strengthen cybersecurity?
19. With the help of suitable example, explain the Punishment for cyber crime under The Indian Penal Code.
20. Define social networks and explain its various types with example.

PART - C

(2x10=20)

Answer any **TWO** of the following:

21. Evaluate the challenges and opportunities in regulating cyberspace amid rapid technological advancements.
22. Critically discuss the challenges posed by malware, ransomware, zero day, and zero click attacks on digital infrastructures.
23. Explain the significance of social media monitoring and hashtag analytics in shaping online public sentiment and marketing strategies.

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St Aloysius College (Autonomous)

Mangaluru

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

April/May - 2025

ENGLISH

Time: 2½ hrs.

Max Marks: 60

UNIT - I (PROSE)

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

1. As per the essay, 'Peace and New Corporate Liberation Theology' many resistance movements in poor countries view _____ as modern day missionaries.
2. What is the 'common destiny' referred to in the lesson 'A Simple Philosophy'?
3. Name the butler before Meadows who left the Ashcroft-Fowlers as mentioned in the essay 'Are the Rich Happy?'
4. Name India's first 'fast-track' private power project as mentioned in the essay, 'Peace and New Corporate Liberation Theology.'
5. According to Azim Premji, the reality is that our children are _____.

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

1. Explain some of the ways in which we can let our children blossom in the light of the lesson, 'Dancing in the Rain.'
2. What problems with wealth does the author talk about with Mr Spugg? Explain.
3. How does the speaker comment on the invasion of Iraq and the crisis that followed? Explain in the light of your reading of Roy's lecture.
4. What, in the author's opinion, is the reason which ultimately compels him to resign himself to the Great Chief's offer of buying the land? Explain.

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UNIT - II (POETRY)

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

1. How does the poet bring out the dehumanization and objectification of the Black bodies? Explain with reference to the poem 'The Lynching?'
2. What comment does the poet make on God's attitude towards humanity in the poem 'Channel Firing'? Elaborate.
3. What does the poet advise people to do when they are in a difficult or conflicting situation? Elaborate in the light of the poem 'Stay Calm.'
4. How does W.B. Yeats highlight the idea of the impending "anarchy" by making use of the "falcon" and the "falconer"? Explain.

UNIT - III (SHORT STORY)

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

1. Summarize the peasant's narration of the conversation between the hermits and their behaviour on the island as he witnessed them.
2. How do the helmsmen / captain assist the Bishop to reach the curious island at last? Explain in detail.
3. Explain what happened during Kong's visit to the wine tavern after the mid-autumn festival?
4. Explain how Lu Xun ultimately landed up as an employee at Xianheng wine tavern.

Contd...2

UNIT - IV (GRAMMAR AND WRITING SKILLS)

IV. A. Change the voice of the following sentences

(5x1=5)

1. They have cheated me.
2. Who scolded you this morning?
3. The company rewarded Shreya with a bonus.
4. The team will complete the project tomorrow.
5. They are taking interviews for different posts.

B. Fill in the blanks with the correct form of the verb given in brackets.

(5x1=5)

1. The teacher along with the students _____ (is/are) going to the park.
2. The quality of the apples ____ improved over time. (has, have)
3. One of the students in our class _____ (own/owns) a car.
4. Bat and ball _____ an essential requirement in the game of cricket. (is, are)
5. Either of the options _____ acceptable. (is, are)

C. Frame 'WH' questions to get the underlined words as an answer

(5x1=5)

1. They lose focus every two minutes.
2. We shall invite the manager as the chief guest.
3. Swimming is the sport mentioned in the list.
4. The children came home late because of the remedial class.
5. The driver refuses to wait as he is in a hurry to reach home.

D. Convert the following sentences into indirect speech.

(5x1=5)

1. Maria said, "Please, sing with me".
2. "It is too late to go out" Alice said.
3. He said, "Alas ! I am undone."
4. "Mohan and Sohan helped me a lot", said Santosh.
5. "I'll call you tomorrow", said Eric

(2022 - Batch onwards)

G 736 LA3.4

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St Aloysius College (Autonomous)
Mangaluru

B.A./ B.Com./B.B.A./B.Sc./B.C.A. - Semester IV - Degree Examination
April / May - 2025

HINDI

Time: 2½ hrs.

Max Marks: 60

- I अ) किसी एक प्रश्न का उत्तर लिखिए : (1x5=05)
1. गृह मंत्रालय (राजभाषा विभाग) अपने अधीनस्थ कार्यालय केन्द्रीय हिन्दी प्रशिक्षण संस्थान इसके अनेक शहरों में स्थित उपसंस्थानों को राजभाषा नियम 1976 के नियम 8 (4) के आधार पर भारत सरकार द्वारा दिए जानेवाले आदेश का नमूना पेश कीजिए।
 2. चिट्ठालेखन का अर्थ और स्वरूप सोदाहरण स्पष्ट कीजिए जिए।

- आ) किसी एक प्रश्न का उत्तर लिखिए : (1x5=05)
1. कंप्यूटर के कितने प्रकार हैं? सोदाहरण स्पष्ट कीजिए।
 2. पत्र प्रारंभ करने की पद्धतियों पर टिप्पण लिखिए।

- II एक वाक्य में उत्तर लिखिए : (10x1=10)
1. कंप्यूटर मशीन का आविष्कार कब हुआ?
 2. किसने सबसे पहले प्रेस को सामाजिक उद्देश्य से जोड़ा?
 3. भारतीय भाषाई अभाव के कारण चिट्ठा जगत कैसा था?
 4. कंप्यूटर को प्रारंभ करने की क्रिया को क्या कहते हैं?
 5. आलेखन के सामान्य अनुदेश कितने हैं?
 6. IIT कानपुर की पत्रिका कौनसी है?
 7. कैमरा में कौनसे कंप्यूटर का इस्तेमाल होता है?
 8. हिंदी साहित्य की दैनिक पत्रिका कौनसी है?
 9. ब्लॉग तैयार करने के लिए किसकी आवश्यकता है?
 10. पत्र में संबोधन के बाद किसका उल्लेखन किया जाना चाहिए?

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- III एक वाक्य में उत्तर लिखिए : (10x1=10)
1. राम के पिता का नाम क्या है?
 2. रहीम के अनुसार विपत्ति से हमें क्या पता चलता है?
 3. लोग किससे झगडा कर क्रोध में अपना ही सिर पटक देते हैं?
 4. पठित पद में मीराबाई किसे संबोधित कर रही है?
 5. क्रोध कभी दया के साथ कूदता है, कभी ___ के साथ।
 6. भारत में 500 इंच से अधिक वर्षा कहाँ होती है?
 7. किस भाषा की वर्णमाला सबसे अलग है?
 8. कितनी भाषाओं को भारत सरकार ने स्वीकृति दी है?
 9. जब व्यक्ति की मृत्यु होती है तो उसे कौन रौंदती है?
 10. मीरा किसके हाथ विक चुकी है?

Contd...2

IVअ) निम्नलिखित किसी एक पद्यांश का संदर्भ सहित व्याख्या कीजिए : (1x5=05)

1. "अँखियाँ तरशों दरसण प्यासी ।
मग जोवों दिण बीतों सजणी, जैण षड्या दुखरासी ॥
डारा बैठ्या कोयल बोल्या, बोल सुजाया री गासी।
कडवा बोल डोक जन बोल्या करस्यां म्हारी हौंसी ॥
मीरां हरि रे हाथ विकानी, जणम जणम री दासी।"
2. "अवधेस के द्वारे सकारे गई, सुत गोद के भूपति लै निकसे ।
अबलोकिहौ सोच-बिमोचन को ठगि सी रही, जे न ठगे धिक से ।
तुलसी मनरंजन रंजित अंजन नयन सुखंजन-जातक से ।
सजनी ससि में समसील उभै नवनील सरोरुह से बिकसे ।"

आ) निम्नलिखित किसी एक अवतरण का संदर्भ सहित व्याख्या कीजिए : (1x5=05)

1. "नये सौंदर्य शास्त्र का सारा दारोमदार 'रूप' पर है। इसीलिए नखशिख रूप वर्णन का नया रीतिकाल एक उद्योग की शकल में पैदा हो गया है। इस नये रीतिकाल ने पुराने रीतिकालीन दरबारी ग्राहक को हर जगह पैदा कर लिया है।"
2. "क्रोध दुःख के चेतन कारण से साक्षात्कार या अनुमान से उत्पन्न होता है। साक्षात्कार के समय दुःख और उसके कारण के सम्बन्ध का परिज्ञान आवश्यक है। तीन-चार महीने के बच्चे को कोई हाथ उठाकर मार दे, तो उसने हाथ उठाते देखा है पर अपनी पीड़ा और उस हाथ उठाने से क्या सम्बन्ध है, यह वह जानता है। अतः वह केवल रोकर अपना दुःख प्रकट कर देगा।"

V किसी एक प्रश्न का उत्तर लिखिए : (1x10=10)

1. तुलसीदास के सवैद्यों का भावार्थ स्पष्ट कीजिए।
2. 'संसार की नश्वरत' पर कबीरदास के विचारों को स्पष्ट कीजिए।

VI किसी एक प्रश्न का उत्तर लिखिए : (1x10=10)

1. "वैर क्रोध का अचार या मुरब्बा है।" इस कथन का समर्थन कीजिए।
2. भारत की एकता पर अपने विचार स्पष्ट कीजिए।

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ಸಂತ ಅಲೋಶಿಯಸ್ ಕಾಲೇಜು (ಸ್ವಾಯತ್ತ), ಮಂಗಳೂರು

ಬಿ.ಕಾಂ. - ನಾಲ್ಕನೆಯ ಚತುರ್ಮಾಸ ಅಂತಿಮ ಪರೀಕ್ಷೆ

ಎಪ್ರಿಲ್/ಮೇ - 2025

ಕನ್ನಡ ಭಾಷಾಪತ್ರಿಕೆ - 4

ಸಮಯ : 2½ ಘಂಟೆ

ಗರಿಷ್ಠ ಅಂಕ: 60

- I. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಪ್ರಬಂಧ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ (7x3=21)
1. ಬಿ ಜಿ ಎಲ್ ಸ್ವಾಮಿಯವರಿಗೆ ಹಡಗಿನಲ್ಲಿ ಯೋಧರ ಮುಂದೆ ಮುಜುಗರವೆನಿಸಿದ ಪ್ರಸಂಗವನ್ನು ಕುರಿತು ಬರೆಯಿರಿ
2. ನಿರೂಪಕ ಮುದುಕನಿಗೆ ಪ್ರಾಣಭಯ ಉಂಟು ಮಾಡಿ ಮಗನನ್ನು ಮನೆಗೆ ಕರೆಸಿದ ಘಟನೆಯನ್ನು 'ಬಂಗ್ಲೆ ಮನೆಯ ಪ್ರಭು' ಕತೆಯಲ್ಲಿ ಹೇಗೆ ಮೂಡಿಬಂದಿದೆ? ಸೋದಾಹರಣವಾಗಿ ವಿವರಿಸಿ
3. 'ನಿಮ್ಮೊಡನಿದ್ದು ನಿಮ್ಮಂತಾಗದೆ' ಕವಿತೆಯಲ್ಲಿ ಕವಿ ತಮ್ಮ ಧರ್ಮ ಸಂಕಟವನ್ನು ಚಿತ್ರಿಸಿರುವ ಬಗೆ ಹೇಗೆ? ವಿವರಿಸಿ
4. 'ಮದಲಿಂಗನ ಕಣಿವೆ' ಕಥನ ಕವನದ ಸ್ವಾರಸ್ಯವನ್ನು ವಿವರಿಸಿ
5. ಕುಪ್ಪಣ್ಣಯ್ಯ ನುಗ್ಗೇ ಕೋಡಿಗಾಗಿ ಪರದಾಡಿದ ಪಾಡನ್ನು ಕತೆಯ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ವಿವರಿಸಿ
6. 'ಕರ್ಣ ರಸಾಯನಮಲ್ತಿ ಭಾರತಂ' - ಈ ಸಾಲನ್ನು ವಿಶ್ಲೇಷಿಸಿ

- II. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಲ್ಲಿ ಮೂರನ್ನು ಸಂಕ್ಷಿಪ್ತ ರೂಪದಲ್ಲಿ ಉತ್ತರಿಸಿ (3x3=09)

7. 'ಬೆಳ್ಳನೆ ನಕ್ಷತ್ರ' ನೀಡುವ ಸಂದೇಶವೇನು?
8. ಜಾಗತಿಕ ತಾಪಮಾನ ಎಂದರೇನು?
9. 'ಪ್ರಶ್ನೆಗೆ ಉತ್ತರ' ಕವಿತೆಯ ಸ್ವಾರಸ್ಯವನ್ನು ಚಿತ್ರಿಸಿ
10. 'ಬಂಗಾರ ನೀರ ಕಡಲಾಚಿಗೀಚಿಗಿದೆ' ಕವಿತೆಯ ಆಶಯವನ್ನು ವಿವರಿಸಿ
11. ಪ್ರಕೃತಿಯ ಸಹಜ ವಿಕಾಸವನ್ನೇ ಧ್ವಂಸಗೊಳಿಸುವ ನಾಗರಿಕ ಲೋಕದ ವಿದ್ಯಮಾನವನ್ನು ದೇವು ಹನೆಹಳ್ಳಿಯವರು ತಮ್ಮ ಲೇಖನದಲ್ಲಿ ಹೇಗೆ ಚಿತ್ರಿಸುತ್ತಾರೆ?
12. ಪಂಪನ ಕಾವ್ಯಗಳ ಕುರಿತು ಬರೆಯಿರಿ

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- III. ಒಂದು ಪದ್ಯಭಾಗದ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಪದ್ಯದ ಮಹತ್ವವನ್ನು ವಿವೇಚಿಸಿ (4x1=04)

13. ಬೆಳಗುವ ಸೊಡರ್ಗಳ ಬೆಳಗ
ಗ್ಗಲಿಸುವವೋಲ್ ಪೋಪ ಪೊಳ್ಳರೋಲ್ ತೇಜಂ ಪ
ಜ್ಜಳಿಸೆ ತಳತಳಿಸಿ ತೊಳ ತೊಳ
ತೊಳಗಿದನಸ್ತಮಯ ಸಮಯದೊಳ್ ದಿನಪಸುತಂ
14. ಮಾತನಾಡಲು ಬಾಯಿಬರದು; ಸನ್ನೆಯ ಮಾಡಿ
ನೀರ ಕೇಳುತೆ ಹುಡುಗ ಗೆಲ್ಲ ಸಂತಸದಿಂದ
ಸ್ವಲ್ಪ ನಗುವನು ತೋರಿ ಅತ್ತೆಯನು ನೋಡುತ್ತೆ
ಕುಡಿವುದಕೆ ಬೊಗಸೆ ಹಿಡಿದನು

Contd...2

IV. ಎರಡು ಪದ್ಯ ಸಾಲುಗಳ ಸಂದರ್ಭ ಸೂಚಿಸಿ ಸಾಲಿನ ಮಹತ್ವವನ್ನು ವಿವೇಚಿಸಿ (2x2=04)

15. ಅದು ನಮ್ಮ ಊರು ಇದು ನಿಮ್ಮ ಊರು ತಂತಮ್ಮ ಊರೋ ಧೀರ
16. ಗುಡ್ಡವನು ಹಿಂದು ಹಿಂದಕೆ ಏರಿ ಇಳಿದು ಬರುವೆನು
17. ಊರ ಬೇಲಿಗೆ ಬಂದು, ನೀವು ನಮ್ಮನು ಕಂಡು ಕುಶಲವನು ಕೇಳಿದಾಗ
18. ಚಿಲ್ಲದ ರಕ್ತದಲ್ಲಿ, ರಾಷ್ಟ್ರೀಯತೆಗಳ ಧಾತುಗಳ

V.ಅ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ (3x2=06)

19. ಕೆ ಎಸ್ ನರಸಿಂಹ ಸ್ವಾಮಿಯವರ ಪರಿಚಯ
20. ಬಹುಸಂಖ್ಯಾತ-ಅಲ್ಪಸಂಖ್ಯಾತ ಪರಿಕಲ್ಪನೆ
21. ದ ರಾ ಬೇಂದ್ರೆಯವರ ಪರಿಚಯ
22. ಕರ್ಣ - ದುರ್ಯೋಧನರ ಸ್ನೇಹ

ಆ) ಕೆಳಗಿನ ಎರಡರ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ (3x2=06)

23. ಶ್ರೀನಿವಾಸ ಜೋಕಟ್ಟಿಯವರ ಸಾಹಿತ್ಯ ಕೃತಿಗಳು
24. ನಾ ಮೊಗಸಾಲೆಯವರ ಸಾಹಿತ್ಯ ಕೃತಿಗಳು
25. ಹಡಗಿನ ಕ್ಯಾಪ್ಟನ್ ನ ವ್ಯಕ್ತಿತ್ವ
26. ಹೇಮಾವತಿ ವಿ ಹೆಗ್ಡೆಯವರ ಸಾಹಿತ್ಯಿಕ ಕೆಲಸಗಳು

VI. ಕೆಳಗಿನ ಪ್ರಶ್ನೆಗಳಿಗೆ ಒಂದೊಂದು ವಾಕ್ಯದಲ್ಲಿ ಉತ್ತರಿಸಿ (1x10=10)

27. ದೇವು ಹನಹಳ್ಳಿಯವರ ಪರಿಸರ ಕುರಿತಾದ ಕೃತಿ ಯಾವುದು?
28. ದುರ್ಯೋಧನನ ಪ್ರಿಯ ಮಿತ್ರ ಯಾರು?
29. ಬೇಂದ್ರೆಯವರ ಜೀವನ ದೃಷ್ಟಿ ಯಾವುದು?
30. ಬೇರೆಯವರ ನೋವನ್ನು ಸ್ವತಃ ಅನುಭವಿಸುವುದಕ್ಕೆ ಏನೆನ್ನುತ್ತಾರೆ?
31. ವಸಂತಿ ಶೆಟ್ಟಿ ಬ್ರಹ್ಮಾವರ ಅವರ ಸಣ್ಣಕಥೆ ಯಾವ ಭಾಷೆಗೆ ಅನುವಾದಗೊಂಡಿದೆ?
32. 'ನಿಮ್ಮೊಡನಿದ್ದು ನಿಮ್ಮಂತಾಗದೆ' ಕವಿತೆಯನ್ನು ಯಾವ ಕವನಸಂಕಲನದಿಂದ ಆರಿಸಲಾಗಿದೆ?
33. ಹಸನಬ್ಬ ಅವರ ಫ್ಯಾಮಿಲಿ ಡಾಕ್ಟರ್ ಯಾರು?
34. 'ಕನ್ನಡದ ಆಸ್ತಿ' ಯಾರು?
35. ಜೀವಿಗಳು ಸಾಮಾನ್ಯವಾಗಿ ವಾಸಿಸುವ ಜಾಗವನ್ನು ಏನೆನ್ನುತ್ತಾರೆ?
36. ಕೇರಳದ ಕವಿ ಕುಮಾರನ್ ಆಶಾನ್ ಪ್ರಶಸ್ತಿ ಪಡೆದ ಕನ್ನಡ ಕವಿ ಯಾರು?

(2021 batch onwards)

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Reg. No.

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St Aloysius College (Autonomous)
Mangaluru

B.Com. Semester IV – Degree Examination

April / May - 2025

SANSKRIT

Time: 2½ hrs.

Max Marks: 60

1 द्वौ अनुवादं कृत्वा विवृणुत । 2 x 5 = 10

- 1.1 युद्धप्रियाश्च शरणागतवत्सलाश्च दीनेषु पक्षपतिताः कृतसाहसाश्च ।
एवंविधप्रतिभयाकृतिकुचेष्टितानां दण्डं यथार्थमिह धारयितुं समर्थाः ॥
- 1.2 भुक्तानि यौवनसुखानि यशोऽवकीर्णं राज्ये स्थितं स्थिरधिया चरितं तपोऽपि ।
श्लाघ्यः सुतः सुसदृशान्वयजा स्नुषेयं चिन्त्यो मया ननु कृतार्थतयाऽद्य मृत्युः ॥
- 1.3 भ्रातृणां मम सर्वेषां कोऽयं भो गुणतस्करः ।
दृष्ट्वैतद् बालशौण्डीर्यं सौभद्रस्य स्मराम्यहम् ॥
- 1.4 त्रातोऽयं शङ्खचूडः पतगपतिमुखात् वैनतेयो विनीतः
तेन प्राग्भक्षिता ये विषधरपतयो जीवितास्तेऽपि सर्वे ।
मत् प्राणाप्त्या विमुक्ता न गुरुभिरसवः चक्रवर्तित्वमाप्तम्
साक्षात् त्वं देवि दृष्ट्वा प्रियमपरमतः किं पुनः प्रार्थ्यते यत् ॥

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2 त्रीन् सप्रसङ्गं विवृणुत । 3 x 4 = 12

- 2.1 मम संरक्षिताः प्राणाः दत्त्वात्मानं गरुत्मते ।
- 2.2 स्वरोऽयं बहुसदृशो धनञ्जयस्वरस्य ।
- 2.3 बलाबलं परिज्ञाय पुत्रमेकं विसर्जय ।
- 2.4 भोः सुयोधन, वर्धते ते शत्रुपक्षः ।
- 2.5 नायं नागः, परित्यज एनम्, माम् भक्षय ।

3 त्रीन् कर्णाटकभाषया आङ्ग्लभाषया वा प्रबन्धात्मकमुत्तरं लिखत । 3 x 5 = 15

- 3.1 मध्यमव्यायोगः रूपके वृद्धब्राह्मणकुटुम्बस्य सदस्यानां पात्रचित्रणं कुरुत ।
- 3.2 संस्कृतनाटकानां उगमः- अस्मिन् विचारे प्रबन्धं लिखत ।
- 3.3 नागानुकम्पा - नाटकस्य पञ्चमाङ्कस्य विमर्शं लिखत ।
- 3.4 मध्यमव्यायोगः रूपकस्य कथा सारं लिखत ।
- 3.5 जीमूतवाहनस्य त्यागकार्येण सम्भूतान् परिणामान् विवृणुत ।

Contd...2

- 4 एकं संस्कृतेन टिप्पणीं लिखत । 1 x 5 = 05
- 4.1 पाण्डवाः ।
- 4.2 महाभारतम् ।
- 4.3 श्रीहर्षदेवः ।
- 5 द्वौ कर्णाटकभाषया आङ्ग्लभाषया वा टिप्पणीं लिखत । 2 x 4 = 08
- 5.1 सूत्रदारः ।
- 5.2 भरतवाक्यम् ।
- 5.3 मध्यमव्यायोगस्य नामौचित्यम् ।
- 6 एकम् अलङ्कारं सलक्षणं सोदाहरणं विवृणुत । 1 x 5 = 05
- 6.1 श्लेषः ।
- 6.2 अर्थान्तरन्यासः ।
- 6.3 उपमा ।
- 7 एकं वृत्तं सलक्षणं सोदाहरणं विवृणुत । 1 x 5 = 05
- 7.1 इन्द्रवज्रा ।
- 7.2 वसन्ततिलका ।
- 7.3 अनुष्टुप् ।

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**St Aloysius College (Autonomous)
Mangaluru**

B.A./B.Sc./B.Com./B.B.A./B.C.A. Semester IV – Degree Examination
April/May - 2025

**ADDITIONAL ENGLISH
World Literature - II**

Time: 2½ hrs.

Max Marks: 60

UNIT - I (SHORT STORIES)

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

1. 'Semantics play an important role in the interpretation of grammar' True or False?
2. What were the two types of mounts offered by Datta in "The Gold Frame"?
3. Americans have freed English from the stifling tyranny of thevoice
4. How old was Anil when the boy first met him?
5. What name did the boy give when Anil asked for his name?

B. Answer any THREE of the following in about 180-200 words each:

(3x5=15)

1. If you had been Anil, what would you have done with Hari Singh? Do you think thieves can be transformed through love and compassion?
2. Give a character sketch of Anil from the short story "The Thief".
3. What are some of the phrases that are commonly found in Indian English as illustrated in the text "Toasted English"? What does R.K Narayan mean by Bharath brand of English?
4. What course of action did Datta take to cover his mistake of ruining the photograph in the story "The Gold Frame"?

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UNIT - II (PLAY)

II. Answer any ONE of the following in about 200-250 words each:

(1x10=10)

1. Give a character sketch of Ratna.
2. What are the gender roles and expectations in the Indian society? How does *Dance like a Man* illustrate these ideas?

Contd...2

UNIT - III (NOVEL)

III. Answer any ONE of the following in about 200-250 words:

(1x10=10)

1. Comment on the ideas of existentialism and absurdism. How does *The Outsider* illustrate these ideas?
2. How does the trial support the idea that Mersault is being tried for his beliefs rather than the murder?

UNIT - IV (GRAMMAR AND WRITING SKILLS)

IV A. Give suitable question tags for the following.

(10x1=10)

1. He knows the answer.
2. A lot of gold was stolen.
3. We musn't be harsh to children.
4. Get me a hammer.
5. Hold the door open.
6. The dog barked.
7. Tea is better than Coffee.
8. Make me a sandwich.
9. It's quite warm today.
10. He has not recovered from his illness.

B. Write an argumentative essay on any ONE of the topics given below in about 250 words:

(1x10=10)

1. Should everyone be entitled to free health care?
2. Is social media bad for kids?

(2021 Batch onwards)

G 739 LA 8.4

Reg. No:

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St Aloysius College (Autonomous)
Mangaluru

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

April/May - 2025

KONKANI

Time: 2 ½ Hours

Max. Marks: 60

UNIT - I

I ಖಿಂಚಾಯ್ ಎಕಾ ಕವನಾಚೊ ಸಾರಾಂತ್ ಬರಯಾ.

(1×5=5)

Khanchai eka kavanacho saransh boroya

खन्चय एक कवनचो सरन्श बोरोय

- | | | |
|---|---|--|
| 1) ಜಿಣಿಯೆ ಸಾಂಜೆರ್ ಥಕೊನ್ ಗೆಲೊ
ಆಶೆಲ್ಲೆಂ ಪುರಾಯ್ ಮೆಳ್‌ಲ್ಲೆಂ
ಪುಣ್ ಸುಖ್ ಕಾಂಯ್ ನಾತ್‌ಲ್ಲೆಂ
ಮೆಳ್‌ಲ್ಲೆಂ ಸಾಂಬಾಳುನ್ ಖಿಶೆಲೊ
ಸಾಂಡುನ್ ಸಗ್ಳೆಂ ಗೆಲೊ ಧಾಂವತ್
ಪೂಣ್, ಸಾವ್ಣೆಂ ಗೆಲೊ ತಾಕಾ
ಧಾಂವ್ಡಾಯಿತ್ | Jinniye sanjer thakon gelo
Aaxel'le purai mell'lem
Poonn sukh kany natl'lem
Mell'lem sanballun
kharxelo
Sandun sagl'lem gelo
dhnvat
Poonn, savllyo gelyo taka
dhnvdayit | जिणिये संजेर थकोन गेलो
आशेल्लें पुरय मेळल्लें
पूण सुख कंय नल्लें
मेळल्लें संबळुन खर्शेलो
संडुन सगल्लें गेलो दंवत
पूण, सळ्यो गेल्यो तक दंवडयित |
| 2) ಮ್ಹಜೆ ಮತಿಂತ್ ಕೆದಾಳಾಗೀ ಸರ್‌ಲ್ಲಾ
ಪಪ್ಪಕ್ ಸಯ್ರಾ ಧಯ್ರಾಂನಿ
ಕಾಲ್ ಮಾತಿಯೆಕ್ ಪಾಯ್ಲಾಂ. | Mujhe matint kedalagi
sarl'lya
Pappak sairya dairyani
Kal matiyek pailam | मुजे मतिंत केदळगि सरल्ल्य
पपक सैर्य दय्रनि
कल मतियेक पयलं |

II ಎಕಾ ವಾಕ್ಯನ್ ಜಾಪ್ ಬರಯಾ. **Eka vakyan zap boroya** एक वक्यान ज़प बोरोय (5×1=5)

- 1) ಫ್ರಾನ್ಸಿಸ್ ಫೆರ್ನಾಂಡಿಸಾನ್ ಕಿತ್ಲೆಂ ನಾಟಕ್ ಬರಯ್ಲಾತ್?
Francis Fernandesan kitlem natak barayl'at?
फ्रान्सिस फ़ेर्नान्डिसन कित्लें नटक बोरैळ्यत?

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- 2) ನಂದಿನಿ ಕೊಣಾಚೆ ಲಿಖ್ಣೆ ನಾಂವ್ ಜಾವ್ನಾಸಾ?
Nandini konnache likhne nanv javnasa?
नंदिनि कोणचे लिखों नंव ज़व्नस?

- 3) ನೆಟ್‌ಬುಕ್ ಬಿಜಿ ಕವನಾಚೊ ಬರಯ್ಣಾರ್ ಕೋಣ್?
Network busy kavanacho barainnar konn?
नेटवर्क बिजि कवनचो बोरोयणर कोण?

- 4) ನಾಯಿಫ್ ರಸ್ತೊ ಖಿಯ್ಸ್ ಆಸಾ?
Naif rasto khainsar asa?
नैफ़ रस्तो खंयसर अस?

- 5) ಕುರು ಕುರು ಕಾನಾ---- ಬಾಳ್ ಗೀತ್ ಪೂರ್ಣ್ ಕರಾ.
Kuru kuru kana ---- ball geet poornn kara.
कुरु कुरु कन ---- बळ गित पूर्ण कर

Contd...2

III ಖಿಂಚಾಯ್ ಎಕಾ ಸವಲಾಕ್ ಜಾಪ್ ಬರಯಾ.

(1×5=5)

Khanchai eka savalak zap boroya.

खन्चय एक सवलक ज़प बोरोय

1) ಧುಂವ್ರಾಕ್ ಆನಿಂ ದುಬ್ಲಿಕಾಯೆಕ್ ಆಸ್ಚೊ ಸಂಬಂಧ್ ಕಸೊ ವ್ಯಕ್ತ್ ಜಾಲಾಂ?

Dunvrak anim dublikayek ascho sanbandh kaso vyakt zalam?

दुव्रक अनि दुबलिकयेक अस्चो संबद कसो व्यक्त ज़लं?

2) ಜಿಣಿಯೆಂತ್ ಸಾವ್ಲೊ ಮುನ್ಯಾಕ್ ಕಸಲ್ಯಾ ಆಶೆಕ್ ವ್ಹರ್ನ್ ಪಾಯ್ತಾತ್ ವಿವರ್ಸಿಯಾ.

Jinniyent savlyo munxak kasalya axek vohrn paitat vivarsia.

जिणियेंत सळ्यो मुन्क कसल्य अशेक वोर्न पैतत विवर्सि

UNIT - II

I ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ: **savalank zap boroya** ಸವಲನ್ಕ ಜಫ ಬೋರಿಯ

(5×1=5)

1. ಭಾ. ಆಂತೊನ್ ಮೊಸ್ಚೆನಿಚೊ ಜಲ್ಮ್ ಕಳಯಾ

Br. Antony moscheinicho zalm kallaya

ब्रो. अन्तोंनि मोस्चेइनिचो ज़लम कळय

2. ಫ್ರೆಸ್ಕೊ ಮುಲ್ಯಾರ್ ಕಿತೆಂ?

Fresco mullyar kitem?

प्रेस्को मुळयर कितें?

3. ಜುಸ್ತಿಫಿಕಾರ್ ಮುಲ್ಯಾರ್ ಕಿತೆಂ?

Justifikar mullyar kitem?

जुस्तिफ़िकर मुळयर कितें?

4. ಕಾನಿಂ ಘಾಲೆ ತೇಲ್ ಕಪಾಲಿ ಕಾಡ್ಲೊ ---- ಹಿಂ ವೊವಿ ಪೂರ್ಣ್ ಕರಾ.

Kanim ghale tel kapali kadlo ---- hi vovi poornn kara

कनि घले तेल कपलि कदलो ---- हि वोवि पूर्ण कर

5. ಖಿಂಚಾ ಇಸ್ವೆಂತ್ ಭಾ. ಮೊಸ್ಚೆನಿ ಆಂತಲೊಂ?

Khancha iswent bro. Moscheini antarlo?

खंच इस्वेंत ब्रो.मोस्चेइनि अंतर्लो?

II. ಖಿಂಚಾಯ್ ಎಕಾ ಪಾತ್ರಾಚಿ ಪರಿಚಯ್ ದಿಯಾ

khanchay eka patrachi parichay diya

खन्चय एक पत्राचि परिचय दिय

(5)

1. ಖಿಂಚೊಯ್ ಪಾಂಚ್ ವೊವಿಯೊ ಬರಯಾ

khanchoy panch voviyo baraya

खंचोय पंच वोवियो बोरोय

2. ಮುದಿ ಶಿಂವ್ತಾನಾ ಮುನ್ಚೊ ವೇರ್ಸೆ ಬರಯಾ

mudi xinvtana munncho verse baraya

मुदि शंक्तन मुण्चो वेर्स बरय

III. ಖಿಂಚಾಯ್ ಎಕಾ ಸವಾಲಾಕ್ ಜಾಪ್ ಬರಯಾ.

Khanchai eka savalak zap boroya.

खन्चय एक सवलक ज़प बोरोय

(1×5=5)

1. ಭಾ. ಅಂತೊನಿ ಮೋಸ್ಕೆನಿಚ್ಯಾ ಜಿನ್ಯೆಚಿ ಪರಿಚಯ್ ಕರಾ

Br. Antony Moscheinichya jinnyechi parichay kara

भ. अंतोनि मोस्चेनिच्य जिण्येचि परिचय कर

2. ಕೊಂಕ್ಣಿ ಸಂಸ್ಕೃತೆಂತ್ ಗರ್ಭೆಸ್ತ್ ಸ್ತ್ರೀಯೆಕ್ ಕರ್ಚೊ ಸನ್ಮಾನ್ ಕಳಯಾ.

Konknni sanskrutent garbhest striyek karcho sanman kallaya

कोंकणि संस्कृतेंत गर्भेस्त स्त्रियेक कर्चो सन्मन कळय

UNIT - III

I ಎಕಾ ವಾಕ್ಯಾನ್ ಜಾಪ್ ಬರಯಾ. **Yeka vakyan zap boroya** एक वक्यान ज़प बोरोय

(5×1=5)

1. ಆಂಜೆಲ್ ಕಾದಂಬರಿ ಕೆನ್ನಾ ಪ್ರಕಟ್ ಜಾಲಿ?

Angel kadambari kenna prakat zali?

अंजेल कदंबरि केन्न प्रकट जालि?

2. ಕೊಣ್ ದೇವ್ ಭಿರಾಂತೆಚಿ ಸ್ತ್ರೀ ಜಾವ್ನಾಸಾ?

Konn dev bherantechi stri zavNASA?

कोण देव भिरंतेचि स्त्रि ज़न्नस?

3. ಆಂಜೆಲ್ ಸೊಡೆಲಿಟಿಚೆ ಕಿತೆಂ ಜಾವ್ನಾಸ್ಲೆಂ?

angel sodelityche kitem zavnas'lem?

अंजेल सोडेलिटिचे कितें ज़न्नारस्लें?

4. ಕೊಣ್ ಭಾವಾಡ್ತಾ ಖಾತಿರ್ ಜೀವ್ ದೀಂವ್ಕ್ ತಯಾರ್?

Konn bhavadta khatir jiv dinvk tayar?

कोण भवड्त खतिर जिव दींक् तयर?

5. ರೊಫಿ ಖಿಯ್ ಭಾಯ್ರ್ ಸರ್ನ್ ವ್ಹೆತಾ?

Rofi khany bhyr sarn vHeta?

रोफ़ि खंय भय़ सर्न वेत?

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II ಸವಲಾಂಕ್ ಜಾಪ್ ಬರಯಾ. **savalank zap boroya** सवलक ज़प बोरोय

(2×5=10)

1. ಆಂಜೆಲ್ ಕಾದಂಬರಿತ್ಲ್ಯಾ ರೋಜ್ ಬಾಯೆಚೊ ಪಾತ್ರ್ ವಿವರ್ಸಿಯಾ

Angel kadambarintl'lya Roz bayecho patr vivarsia

अंजेल कदंबरिंतल्य रोज बयेचो पत्र विवर्सिय

2. ಆಂಜೆಲ್ ಕಾದಂಬರಿ ಪ್ರಸ್ತುತ್ ಪರಿಗತೆಂತ್ ಸಮಕಾಲೀನ್ ಮ್ಹಣ್ ಭೊಗ್ತಾಗೀ? ವಿವರ್ಸಿಯಾ

Angel kadambari prastut parigatent samakalin muhn bhogtagi? Vivarsia.

अंजेल कदंबरि प्रस्तुत परिगतेंत समकलिन मुण भोग्तगि? विवर्सिय

Contd...4

UNIT - IV

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

1. ಭಾಶಾಂತರ್ ಮ್ಹಳ್ಳಾರ್ ಕಿತೆಂ?

Bhaxantar mullyar kitem?

भशंतर मुळ्यर कितें?

2. ಹುಮಿಣ್ಯೊ ಮುನ್ಶಾಚ್ಯಾ ಮತಿಕ್ ಕಿತೆಂ ದಿತಾತ್?

Huminnyo munshaychya matik kitem ditat?

हुमिण्यो मुन्शाच भतिक कितें दितत?

3. ಗಾದಿ ಕಿತೆಂ ಕಳಯ್ತಾತ್?

Gadi kitem kallaytat?

गदि कितें कळयतत

4. ದೊಗಾಂಚೊ ನ್ಯಾಯ್ ತಿಸ್ರ್ಯಾಕ್ ----- ಗಾದ್ ಪೂರ್ಣ್ ಕರಾ.

Dogancho nyay tisryak ----- gad poornn kara

दोगंचो न्यय तिसर्यक ----- गद पुर्ण कर

5. ಕೊಂಕ್ಣೆಕ್ ಅಣ್ಕಾರ್ ಕರಾ. ಕೊಂಕಣೆಕ್ ಅಣ್ಕರ ಕರ Konknek annkar kara

Fingerprints play a large role in identifying people.

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

1. ಸಮಾಜೆಚ್ಯಾ ಉದಗರ್ತೆಂತ್ ಯುವಜಣಾಂಚೊ ಪಾತ್ರ್

Samajechya udargatent yuvazannancho patr

सामजेच्य उदर्गतेंत युवजणचो पत्र

2. ಕಾರ್ಯೆಂ ಜಾಲೆಂ ವಯ್ ಮೆಲೊ ಗಾದ್ ವಿಸ್ತರಣ್ ಕರಾ

Karyem zalem voiz melo gad vistarann kara

कार्य जलें वोड़ज मेलो गद विस्तरण कर

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

**B.A./B.Sc. /B.Com./B.B.A./B.C.A. - Semester IV - Degree Examination
April/May - 2025**

FRENCH

Time: 2½ hrs.

Max Marks: 60

I Répondez aux 5 questions:

(5x2=10)

1. Écrivez deux régions connu pour le fromage français.
2. Élaborez- CDD.
3. Quel est la salarie (SMIC) minimum en France ?
4. Elaborez TCC.
5. Ecrivez deux régions connu pour le vin français.
6. Où nous trouvons le tableau de Monalisa ?

II Répondez aux 4 questions en 12 ou 13 lignes

(4x5=20)

1. Expliquez quel type de tâches ménagères vous faites souvent à la maison.
2. Expliquez le système d'assurance de la sécurité sociale en France.
3. Enumérez et discutez le mode français.
4. Paris : la ville lumière- expliquez.
5. Écrivez une note sur le fromage français.

III Comparez

(5x1=5)

1. Le pull vert et le pull rouge. (cher+)
2. Les femmes et les hommes travaillent (=)
3. Paula et les autres étudiants parlent. (fort+)
4. Sylvie court (-vite) Ronald
5. Le fauteuil et la chaise (+ confortable)

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IV Mettez les verbes au temps indiqué:

(5x1=5)

1. Elle _____ (installer - passé composé) à Lille il y a deux semaines.
2. Nous _____ (placer- présent) les livres sur la table.
3. Nous _____(vendre, futur proche) notre voiture
4. Vous _____(aimer , futur simple) la ville ou la campagne. ?
5. Ils _____(connaître, passé composé) le rue de chateau.

V Répondez en utilisant les pronoms possessifs

(5x1=5)

1. C'est son parapluie? Non, _____
2. Zara est-ce que c'est ses lunettes? Oui _____
3. Elle s'occupe de ses affaires et vous vous occupez de.....
4. Elle a perdu son portable. Tu peux le donner _____?
5. Marie est-ce que c'est ta veste? Non, C'est _____

Contd...2

VI Complétez le texte avec les mots proposés: (5x1=5)**1. (chers, affiché, sucre, beaux, oublié)**

Jacque : Salut, Tom, c'est ton père !

Tom : Je sais, ton nom s'est _____ sur l'écran avant que tu m'appelles. :

Jacque : Ah oui, c'est vrai, j'_____ à chaque fois ! Dis-moi, je suis devant la boulangerie, ils ont de très _____ gâteaux, tu en veux un ?

Tom: Papa, c'est gentil, mais je t'ai déjà dit que je ne voulais pas de gâteau.

Je suis au régime et j'essaie d'arrêter le _____!

Jacque: Tu es sûr ? Ils sont vraiment très jolis et pas _____ !

VII Dialoguez sur le UN sujet suivant: (1x5=5)

1. (à deux). Avec un(e) ami(e), vous entrez dans un magasin pour acheter un nouveau téléphone portable (ou un nouveau vêtement, etc.). Regardez, commentez, choisissez.
2. Vous partez en vacances pour deux mois. Une amie vous demande si vous accepteriez de prêter votre appartement à un de ses cousins. Mais peut-on avoir confiance en lui?

VIII COMPREHENSION (5x1=5)

Le "slow tourisme", une nouvelle façon de voyager. Face au tourisme de masse souvent associé à la pollution, à la superficialité et à la course aux monuments, une nouvelle tendance émerge : le "slow tourisme". Ce concept prône un voyage plus lent et plus immersif, axé sur la découverte authentique et respectueuse des destinations. Le "slow tourisme" invite les voyageurs à se reconnecter avec eux-mêmes et avec l'environnement qu'ils visitent. Il s'agit de prendre le temps de flâner dans les rues, de s'intéresser à la culture et aux traditions locales, de s'imprégner de l'atmosphère des lieux et de tisser des liens avec les habitants. Cela peut se traduire par des séjours plus longs dans un même endroit, la participation à des activités locales et artisanales, ou le choix de modes de transport plus écologiques tels que le vélo ou la randonnée. L'essor du "slow tourisme" s'inscrit dans un mouvement plus global de recherche de sens et d'authenticité. Les voyageurs sont de plus en plus soucieux de l'impact de leur tourisme sur l'environnement et les populations locales. Ils souhaitent vivre des expériences uniques et enrichissantes, en harmonie avec les valeurs du développement durable. Le "slow tourisme" ne se limite pas qu'aux destinations lointaines. Il peut être pratiqué partout, y compris dans sa propre région, en explorant des lieux méconnus et en redécouvrant son environnement proche sous un nouvel angle.

Compréhension:

1. Qu'est-ce que le "slow tourisme" ?
2. Quels sont les principes clés du "slow tourisme" ?
3. Qu'est-ce qui motive l'essor du "slow tourisme" ?
4. De quelle manière le "slow tourisme" peut-il être pratiqué près de chez soi ?
5. Quels sont les bénéfices potentiels du "slow tourisme" pour les voyageurs et les destinations ?

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**St Aloysius College (Autonomous)
Mangaluru**

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

April / May - 2025

MALAYALAM

Time: 2½ hrs.

Max Marks:60

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

1. “തിരികളാക്കി കടലാവണക്കിന്റെ കരുവണക്കിയിർക്കിലിൽ കോർത്തുടൻ സമയമുള്ളപ്പൊഴൊക്കെയും സംഭരിച്ചവനൊരക്കും നിശയിൽ വായിക്കുവാൻ.”
2. “കരിമണ്ണിൽ കാതോർത്തുറങ്ങുന്ന വിത്തിന്റെ കണ്ണായ് മുളച്ചു നീ പൊത്തു കല്ലിന്നിടയിലുടുവക്കണ്ണിയായ് കണ്ണുതുറന്നുയർന്നൊഴുകൂ.”
3. “ഒമ്പതുണ്ടല്ലോ വധുക്കളെന്നാൽ ഒന്നിനെച്ചേർത്തി മതിൽ പടുത്താൽ ആ മതിൽ മണ്ണിലുറച്ചനിൽക്കും ആ ചന്ദ്രതാരമുയർന്നുനിൽക്കും.”

II താഴെ തന്നിരിക്കുന്ന മൂന്ന് ചോദ്യങ്ങളിൽ രണ്ടെണ്ണത്തിന് ഒരുപുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക. (2x8=16)

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4. സമൂഹത്തിലെ അനീതികൾക്കെതിരെയുള്ള പ്രതിരോധവും പ്രതിഷേധവുമാണ് മകുടനാട് എന്ന കവിത. സമർത്ഥിക്കുക.
5. ‘ശിഷ്യനായ ഗുരു’ എന്ന ശീർഷകത്തിന്റെ ഔചിത്യം പരിശോധിക്കുക.
6. മാതൃസ്നേഹത്തിന്റെയും സഹനത്തിന്റെയും ഉദാത്തമായ മാതൃകയാണ് അമ്മയെന്ന കവിതയിലെ മുത്ത കൽപ്പണിക്കാരന്റെ ഭാര്യ. വിമർശനാത്മകമായി വിലയിരുത്തുക.

III താഴെ തന്നിരിക്കുന്ന അഞ്ച് ചോദ്യങ്ങളിൽ മൂന്നെണ്ണത്തിന് ഒന്നരപ്പുറത്തിൽ കവിയാതെ ഉത്തരമെഴുതുക (3x10=30)

7. തന്റെ ജീവിതത്തിൽ സ്വാധീനം ചെലുത്തിയ നിരവധി മനുഷ്യരെ ജോസഫ് മുണ്ടശ്ശേരി തന്റെ ആത്മകഥയിലൂടെ ഓർക്കുന്നുണ്ട്. പരിശോധിക്കുക.

- 8. ഇതിഹാസകഥാപാത്രങ്ങളെ കേവലമനുഷ്യരാക്കി മാറ്റി അതിലേക്ക് വൈകാരികതകളെയും ആത്മസംഘർഷങ്ങളെയും ചേർക്കുന്ന രചനാതന്ത്രമാണ് സാകേതത്തിൽ കാണുന്നത്. പരിശോധിക്കുക.
- 9. സാഹചര്യങ്ങളുടെ ഇരയാണ് സാകേതത്തിലെ കൈകേയി. നാടകത്തിലെ കഥാഗതികളെ മുൻനിർത്തി വിമർശനാത്മകമായി വിലയിരുത്തുക.
- 10. പരമുപ്പുവിനും അധ്യാപകനുമൊപ്പം പട്ടിണി, ദാരിദ്ര്യം തുടങ്ങിയ മാനുഷിക-സാമൂഹിക അവസ്ഥകളും കവിതയിലെ കഥാപാത്രങ്ങളാണ്. സമർത്ഥിക്കുക.
- 11. കാൽപ്പനിക കവികളിൽനിന്നു വ്യത്യസ്തമായി ജീവിതാനുഭവങ്ങളെ തീവ്രമായി ആവിഷ്കരിക്കുന്നതായിരുന്നു കടമ്മനിട്ടയുടെ രീതി. മകനോട് എന്ന കവിതയെ മുൻനിർത്തി വിലയിരുത്തുക.

IV ഉപന്യാസം തയ്യാറാക്കുക

(1x6=6)

- 12. കലാലയങ്ങളിൽ വർദ്ധിച്ചുവരുന്ന റാഗിങ്ങിന്റെ ദൃഷ്ട്യവശങ്ങളെ ആസ്പദമാക്കി ഒരു ഉപന്യാസം രചിക്കുക.
