

2020

BUSINESS MANAGEMENT

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.

*Answers may be written either in **English** or in **Bengali** but all answers must be in one and the same language.*

Answer Question No. 1 which is compulsory and any four from the rest.

1. Write short notes on the following: 5×4=20
 - (a) Contingency approach to management
 - (b) Job enrichment and job enlargement
 - (c) Free-rein leadership
 - (d) Planning premises
2. (a) State the usual methods adopted by industrial concerns to provide training to their non-managerial personnel.
- (b) The main purpose of a proper procedure of recruitment and selection is placing right man for each job. — Explain. 10+10
3. (a) Narrate the different elements of organisational environment.
- (b) State the objectives of 'Management By Objectives'. 10+10
4. (a) "Authority, responsibility and accountability work together".— Elucidate.
- (b) How will you co-relate Maslow's hierarchy of needs theory and McGregor's theory 'X' and theory 'Y'? 10+10
5. (a) Distinguish between profession and occupation.
- (b) Discuss how far management has been professionalised in India. 10+10
6. (a) "Planning and control are closely related". — Explain.
- (b) State the features of performance budgeting and zero-base budgeting. 10+10
7. (a) Distinguish between delegation and decentralisation.
- (b) State the merits and demerits of line organisation. 10+10

2020

DIRECT AND INDIRECT TAXATION

Time Allowed — 3 Hours

Full Marks — 100

If the questions are attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.

The figures in the margin indicate marks for each question.

Answer any five questions.

1. (a) Determine the status of the assesseees.
- (i) Mr. X, an employee of the college.
 - (ii) West Bengal State University.
 - (iii) Kolkata Municipal Corporation.
 - (iv) Bidhannagar Co-operative Society.
 - (v) General Insurance Corporation of India Limited.
- (b) State the heads of income under which the following incomes are to be assessed under the relevant Income-tax Act:
- (i) Dividend received by a shareholder from shares in a foreign company.
 - (ii) Gifts received by an actor from his director for rendering remarkable performance in a film.
 - (iii) Profits earned from sale of shares.
 - (iv) Rent received from letting out flat to tenant.
 - (v) Salary received by a partner from the partnership firm for rendering operational services in the concern.
- (c) Mr. R made the following donations for the assessment year 2021-2022. From the particulars given below, compute deduction admissible under section 80G:

Donations made to Prime Minister's Drought Relief Fund	4000
Donations made to Prime Minister's National Relief Fund	3000

Donations made to approved University	3000
10 bags of cement to local club for repairing the damage caused by cyclone 'Yaas'	3500
Donations made to National Children's fund	2000

- (d) Mr. X an Indian citizen, left India on April 25, 2017 and came back on July 1, 2020. From April 25, 2017 to March 31, 2020 every year he visited India and stayed only for 89 days in each of the financial years 2017-2018 and 2018-2019 and stayed for 149 days during the financial year 2019-2020. During April 1, 2020 to June 30, 2020 he did not visit India. On July 1, 2020 he came back to India and started living permanently. Compute the residential status of X for the assessment year 2021-2022. 5×4=20

2. (a) Mrs. P Sen, a senior executive officer of a private limited company, furnishes the following particulars of her incomes and outgoings for the year 2020-2021. Compute her income from salary.
- (i) Basic pay on April 1, 2020 Rs. 45,000 (increment of Rs. 3,000 per month falls due on 1st January each year).
 - (ii) Dearness allowance @ 100% of first of Rs. 3,000 of basic pay plus 50% of the balance subject to maximum of Rs. 38,000 per month.
 - (iii) Project allowance Rs. 3,000 per month.
 - (iv) A rent free accommodation (owned by employer) at Raniganj is provided the fair rent of which Rs. 9,000 per month. It is provided in the agreement of service that if she is posted outside Raniganj in any branch office of the said company, she will have to leave the accommodation on the date of such posting and in such a case, the company will not provide any accommodation but will grant house rent allowance of Rs. 6,000 per month.
 - (v) A car (1200 cc) is provided by the concern both for official and private purposes under the similar terms as mentioned above. The concern will, however, grant a car allowance of Rs 2,500 per month during her period of stay outside Raniganj.
 - (vi) She contributes 10% of basic pay to the recognized provident fund where the employer also makes a matching contribution. Interest @9.5% per annum is credited to this fund on March 31, 2021 on accumulated balance of Rs. 12,70,000.

- (vii) The concern deposits her professional tax of Rs 2,400 after deducting the same from her salary.
- (viii) She is transferred to Darjeeling Branch of the company on January 1, 2021 on the similar scale of pay. In addition, she is allowed a hill compensatory allowance @ Rs. 4,000 per month. She arranges an accommodation at Darjeeling at a monthly rent of Rs. 8,500.
- (b) Mr. N retired on February 8, 2021 from a private company, after completion of 30 years and 9 months of service. According to service rules, he was entitled to 25 days leave for each completed year of service. Leave actually availed by him during his service life is 8 months. His basic pay was Rs. 16,000 from April 1, 2020 and DA 50% of basic pay. He received Rs. 3,55,000 from leave encashment.

Find out the amount of Leave Salary chargeable to tax for the assessment year 2021-2022.

15+5=20

3. (a) Mr. S is the owner of three house properties in Kolkata. The particulars regarding the house properties for the previous year 2020-2021 are given below:

	House 1	House 2	House 3
Date of completion of construction	31.1.1999	31.10.2004	15.04.2017
House used	Tenant's business	Tenant's residence	Own residence
Gross municipal value	1,45,000	1,50,000	2,40,000
Fair rent	1,44,000	1,92,000	3,00,000
Rent received	1,30,625	1,70,000	—
Interest on loan by mortgaging House No. 1 (funds used for construction of House no. 2)	32,000	—	—
Interest on Loan for the year (for construction of House no.3)	—	—	2,15,000
Vacant period	1 month	2 months	—

Additional information:

- (i) Municipal tax is assessed at 10%.
 - (ii) He recovered unrealized rent of Rs. 22,000 of the year 2018-2019 during the current previous year. His expenses for recovery amount to Rs. 500.
 - (iii) Loan has been taken for construction of House No. 3 on June 17, 2015. Accumulated interest prior to completion of construction is Rs. 4,16,000.
- Compute income from house property of Mr. S for the assessment year 2021-2022.

(b) Mr. Ram has the following incomes and losses for the previous year 2020-2021:

Income from business A	1, 80,000
Loss from business B	62,500
Income from House I	84,200
Loss from House II	-30,000
Short-term capital gain	25,000
Long term capital loss	-22,382

Compute gross total income of Mr. Ram for the assessment year 2021-2022. 15+5=20

4. (a) The following balances are available from Profit and Loss Account of Mr. (a trader) for the year ended 31st March, 2021:

Debit side (Rs.):

Opening stock 1,21,000; Purchases 45,20,000; Wages 2,50,000; Repairs 1,18,000; Salaries 11,50,000; Insurance 67,500; Bad debt 38,900; Discount 27,500; Reserve for bad debt 24,300; Charities and donations 18,000; Gifts and presents 30,200; Provision for income tax 72,800; Provision for depreciation 1,17,200; Interest on Loan 65,800; Interest on capital 1,30,000; Life insurance premium 54,800; Net profit 4,91,700.

Credit side (Rs.):

Sales 69,67,900; Closing stock 1,08,000; Discount 29,300; Bank interest 1,07,800; Dividend from Indian Co. 68,700.

Compute Income from business of Mr. for the assessment year 2020-2021 after taking into account the following information:

- (i) Stock is valued at 10% below cost.
- (ii) Repairs include Rs 35,200 being the cost of addition to office building.
- (iii) Wages include Rs 12,000 paid to labour for installation of new machinery acquired on May, 2020.
- (iv) Interest on loan represents interest on money borrowed for construction of factory shed, the construction of which is not yet started.

(b) From the following particulars, compute total income of Mr. Balaram (aged 51 years and resident of India) for the assessment year 2021-2022:

	Rs.	
(i) Income from business	1,08,000	
(ii) Income of minor son (singer by profession)	15,000	
(iii) Winnings from lottery (gross) ticket purchased in the name of Mr. Balaram's minor daughter	8,500	
(iv) Mr. Balaram's wife is a govt. servant and her Income is computed under the head salaries	70,000	
(v) Interest on fixed deposit with SBI in the name of his minor daughter	22,500	15+5=20

5. (a) Mr. X received the following gifts during the previous year 2020-2021. Compute the taxable amount of gift assessable under the head 'Income from other sources' in the hand of X.

	Rs.
Cash gift from his friend A	48,000
Gift by cheque from his father	75,000
Cash gift from his friend B	30,000
Gift of a house property from his friend C without consideration stamp duty value of which is	2,25,000
Gift by cheque from his friend D on occasion of marriage of X	72,000
Cash gift from his grandfather	32,000

Gift of a house property from the sister of his grandfather for a consideration of Rs. 40,00,000 stamp duty value of which is	48,52,000
Cash gift from his friend A	58,000
Gift of a land from friend E without consideration, Stamp duty value of which	48,000
Gift of a motor cycle from friend B for a consideration of Rs. 35,000, fair market value of which	53,000
Gift of jewellery by friend C without consideration, fair market value of which	30,000

(b) Mr. Z a residential individual aged 46 years, furnishes the following particulars for the year ended March 31, 2021:

- (i) Taxable income from salaries Rs. 5,40,000
- (ii) He sold equity shares (not listed in recognized stock exchange in India) on August 22, 2020 for Rs. 3,20,000 (Purchased on July 15, 2005 for Rs 60,000).
- (iii) He invested Rs. 30,000 in NSC.

Compute his total tax liability for the assessment year 2021-2022.

15+5=20

6. (a) Define best Judgement assessment. How does it differ from Self Assessment?

(b) Define VAT as per, WB VAT 2003 .What are its objectives?

(c) What is CENVAT credit?

(d) Write the difference between tax avoidance and tax evasion.

5×4=20

7. Dr. Saha, aged 55 years is a medical practitioner. Besides her own practice, she works as a part time physician in a private hospital for which she receives a monthly remuneration. She is also a consultant physician of I.C.I Ltd. on a monthly retainer fee.

The doctor maintains a record of her receipts and payments and for the year ended 31st March, 2021 the following information is obtained there form:

	Rs.
Consultation fee	62,17,500
Gross remuneration from private hospital	8,20,000
Retainer fee from I.C.I Ltd.	96,000
Interest on bank fixed deposits	3,45,700
Rent and electricity charges for the clinic	2,82,000

	Rs.
Telephone charges	6,000
Printing and stationery	17,500
Car maintenance expenses	1,12,000
Wages of clinical assistant	62,400
Drivers salary	84,000
Life insurance premium paid on own life	1,12,600

The written down value of the car and the furniture at the clinic as on April 1, 2020 are noted to be Rs. 5,25,000 and Rs. 2,30,000 respectively. 20% of the use of the car and the telephone is attributable to personal and private purposes.

Compute total income of Dr. Saha's total income and her tax liability for the assessment year 2021-22. Assume that she has not exercised option under section 115BAC. 20

2020

ADVANCED ACCOUNTANCY

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be value and the remaining ones ignored.

Answers may be written either in **English** or in **Bengali** but all answers must be in one and the same language.

Group-A

(Answer Question No. 1 and any two from the rest)

1. From the following particulars furnished by X Ltd., prepare the statement of Profit and Loss for the year ended on 31st March, 2021 and a Balance Sheet on that date: 10+10=20

	Dr.	Cr.
Stock on 01.04.2020	60,000	—
Purchases and Sales	2,40,000	3,60,000
Return outwards	—	10,000
Salaries and wages	40,000	
Rent	5,000	
Sundry Expenses	7,000	
Profit and Loss Balance (01.04.2020)	—	10,000
Plant and Machinery	50,000	—
Furniture and Fittings	11,000	—
Debtors and Creditors	30,500	15,500
Cash at Bank	35,800	—
Bills Receivable and Payable	5,000	6,000
Patents and Trademarks	5,000	—
Advance Payment of Tax	10,000	—
Share Capital	—	1,10,000
Dividend Distribution Tax	1,500	—
General Reserve	—	8,500
Interim Dividend Paid	10,000	
Calls-in-arrear	10,000	
	5,20,000	5,20,000

Additional Information:

- (i) Stock on 31st March, 2021 was valued at ₹ 90,000 but market value was ₹ 95,000.
- (ii) Depreciate Plant and Machinery @10%, Furniture and Fittings @15% and Patents and Trademarks @5%.
- (iii) On 31st March, 2021, Outstanding Salaries and Wages were ₹1500.
- (iv) Make a provision for Income Tax @40%.
- (v) The Directors declared an Interim Dividend @10% and recommended final dividend @15% for the year ended 31st March, 2021 and the transfer of ₹ 5000 to General Reserve.
- (vi) Provide Dividend Distribution Tax @15%.

2. The following are the Balance Sheets of X Ltd. and Y Ltd. as on 31st March, 2021.

Particulars	Note No.	X Ltd. ₹	Y Ltd. ₹
I. Equity and Liabilities			
1. Shareholders' Funds			
(a) Share Capital	1	6,00,000	3,00,000
(b) Reserve and Surplus		2,00,000	1,50,000
2. <u>Non-current Liabilities</u>			
Long-term Borrowings— 12% Debentures		1,00,000	1,00,000
3. <u>Current Liabilities</u>			
Trade Payables	2	3,60,000	1,80,000
		12,60,000	7,30,000
II. Assets			
1. <u>Non-current Assets</u>			
(a) Fixed Assets		6,00,000	3,50,000
(b) Non-current Investment	3	60,000	80,000
2. <u>Current Assets</u>			
(a) Inventories-stock		3,00,000	1,70,000
(b) Trade Receivables	4	2,10,000	1,00,000
(c) Cash and Cash Equivalents		90,000	30,000
Total		12,60,000	7,30,000

Notes to Accounts:

Particulars	X Ltd. ₹	Y Ltd. ₹
1. Share Capital		
Subscribed and Paid up		
(a) Equity shares of ₹ 10 each	5,00,000	2,00,000
(b) 10% Reference Shares of ₹ 100 each	1,00,000	1,00,000
	6,00,000	3,00,000
2. Trade Payables		
(a) Sundry Creditors	3,40,000	1,60,000
(b) Bills Payable	20,000	20,000
	3,60,000	1,80,000
3. Non-current Investments		
(a) 4000 shares in Y Ltd.	60,000	—
(b) 3000 shares in X Ltd.	—	80,000
	60,000	80,000
4. Trade Receivables		
(a) Debtors	1,60,000	90,000
(b) Bills Receivables	50,000	10,000
	2,10,000	1,00,000

Contingent liability for Bills Discounted ₹ 20,000.

Fixed Assets of both the companies are to be revalued at 20% above book value. Both the companies are to pay 10% Equity dividend, Preference dividend having been already paid.

After the above transactions are given effect to, X Ltd. will absorb Y Ltd. on the following terms:

- 6 equity shares of ₹ 10 each will be issued by X Ltd. at par against 5 shares of Y Ltd.
- 10% Preference shares of Y Ltd. are to be paid at 10% discount by issue of 11% Preference shares of ₹ 100 each at par in X Ltd.
- 12% Debenture holders of Y Ltd. are to be paid at 8% Premium by 13% Debentures in X Ltd. at 10% discount.
- ₹ 20,000 is to be paid by X Ltd. to Y Ltd. for liquidation expenses.

Sundry Creditors of Y Ltd. include ₹ 30,000 due to X Ltd. and Bills receivable discounted by X Ltd. were all accepted by Y Ltd.

You are required to:

- Give Journal entries in the books of X Ltd. (without narration)
- Prepare Balance Sheet of X Ltd. after absorption.

10+6=16

3. On the basis of the following ratios and other Particular, Prepare the Profit and Loss Account and Balance Sheet of K Ltd: 16

Gross Profit Ratio	25%
Net Profit Ratio	18%
Inventory	₹ 3,00,000
Fixed Assets	₹ 24,00,000
Sales/Inventory Ratio	6 times
Fixed Assets/Total Current Assets	1 : 1
Capital Employed/Total Outside Liabilities	1 : 2
Fixed Assets/Total Capital Employed	3 : 2

4. (a) What are the advantages and disadvantages of Cash basis of accounting?
 (b) Explain any six points highlighting the utility of accounting standard.
 (c) What do you mean by International Accounting Standard Board (IASB)? State any two objectives of IASB. 6+6+(2+2)=16

Group-B

(Answer any three questions.)

5. From the following data, compute a consequential loss claim. 16

Financial year ends on 31st December, Turnover ₹ 2,00,000.

Indemnity period 6 months.

Period of Interruption — 1st July to 31st October .

Net Profit ₹ 18,000.

Standing charges ₹ 42,000 out of which ₹ 10,000 have not been insured.

Sum assured ₹ 50,000.

Standard turnover ₹ 65,000.

Turnover in the period of interruption ₹ 25,000 out of which ₹ 6,000 was from a rented place at ₹ 600 per month.

Actual turnover ₹ 2,40,000.

Savings in standing charges ₹ 4,725 per annum.

Date of fire — night of 30th June.

It was agreed between the insurer and the insured that the business trends would lead to an increase of 10% in the turnover.

6. The following is the Balance Sheet of A and B on December 31st, 2020, Profits being divided $\frac{3}{5}$ th to A and $\frac{2}{5}$ th to B.

Liabilities	Amount (₹)	Assets	Amount (₹)
A's Capital	7,000	Debtors	4,400
B's Capital	4,000	Buildings	3,000
Sundry Creditors	3,000	Plant	5,000
		Bank	1,600
	14,000		14,000

They agreed to admit a new partner C on January 1st, 2021 and the following arrangements are made:

- Goodwill to be created amounting to ₹ 3,500, to be credited to A and B in the same proportions as they divide profits.
- The Building and Plant are independently valued at ₹ 3,500 and ₹ 6,000 respectively, the increased value to be similarly credited to A and B.
- C to bring ₹ 4,000 cash as his capital.
- All Partners to be credited with 5% interest per annum on Capital and to be charged 5% interest on Drawings, which amount to ₹ 200 a month, drawn by each Partner at the end of each month.
- Profits to be divided in the proportion A5, B3 and C2. The profit as on 30th June, 2021 before allowing interest was ₹ 15,000.

Prepare the Firm's Balance Sheet and Partner's Capital Accounts as on 30th June, 2021.

8+8=16

7. From the following information, prepare a cashflow statement.

16

Particulars	Note No.	31st March 2021 (₹)	31st March 2020 (₹)
I. Equity and Liabilities			
1. Shareholders' Funds			
(a) Share Capital		15,75,000	13,50,000
(b) Reserves and Surplus	1	9,67,500	5,73,700
2. Non-current Liabilities			
Long-term Borrowings	2	4,95,000	7,20,000
3. Current Liabilities			
(a) Trade Payables		5,62,500	3,60,000
(b) Other Current Liabilities	3	27,000	45,000
(c) Short-term provisions	4	2,47,500	2,25,000
		38,74,500	32,73,750

Particulars	Note No.	31st March 2021 (₹)	31st March 2020 (₹)
II. Assets			
1. <u>Non-current Assets</u>			
(a) Tangible Fixed Assets	5	21,37,500	18,00,000
(b) Non-current Investments		3,85,000	3,85,000
2. <u>Current Assets</u>			
(a) Inventories		6,07,500	4,50,000
(b) Trade Receivables		6,97,500	5,96,250
(c) Other Current Assets (Prepaid expenses)		27,000	22,500
(d) Cash and Cash Equivalents		20,000	20,000
		38,74,500	32,73,750

Notes to Accounts

Particulars	2021 (₹)	2020 (₹)
1. <u>Reserve and Surplus</u>		
General Reserve	5,62,500	4,50,000
Surplus i.e., Balance in Statement of Profit and Loss	3,82,500	1,23,750
Capital Reserve	22,500	
	9,67,500	5,73,750
2. <u>Long-term Borrowings</u>		
10% Debenture	4,95,000	7,20,000
3. <u>Other Current Liabilities</u>		
Outstanding expenses	27,000	45,000
4. <u>Short-term Provisions</u>		
Proposed Dividend	76,500	67,500
Provision for Tax	1,71,000	1,57,500
	2,47,500	2,25,000
5. <u>Tangible Fixed Assets</u>		
Plant and Machinery (cost)	27,00,000	22,50,000
(-) Accumulated Depreciation	(5,62,500)	(4,50,000)
	21,37,500	18,00,000

Additional Information:

- (i) During the year, Plant and Machinery with a net book value of ₹ 22,500 (accumulated depreciation ₹ 67,500) was sold for ₹ 18,000.
 - (ii) During the year, investment costing ₹ 1,80,000 was sold at a profit of 12½% on cost, which is transferred to Capital Reserve and also investment costing ₹ 1,80,000 was purchased.
 - (iii) Tax of ₹ 1,23,750 was paid during the year.
 - (iv) At the beginning of the year, debentures of ₹ 2,25,000 were redeemed at par.
 - (v) Interest on debentures paid during the year ₹ 49,500.
8. Mr. Y has a retail branch at Chennai. Goods are sent by H.O. to the Branch marked at Selling Price which is Cost Plus 25%. All the expenses of the Branch are paid by the H.O. All cash collected by the Branch (from customers and from cash sales) is deposited to the Credit of H.O.

From the following particulars of the branch, Prepare Branch Stock Account, Branch Debtors Account, Branch Expenses Account and Branch Adjustment Account in the book of the Head Office.

16

	<u>₹</u>
Debtors on 1.1.2020	12,000
Debtors on 31.12.2020	14,000
Inventory with the Branch at Invoice Price: on 1.1.2020	16,000
on 31.12.2020	17,000
Cash Sales during the year	60,000
Total amount deposited in the H.O. Account during the year	1,27,000
Return of goods to H.O. at Invoice price	5,000
Salaries paid	6,000
Rent paid	4,000
Discount allowed to customers	2,000
Bad debt written off	1,000
Spoilage	2,000

2020

COST MANAGEMENT AND ACCOUNTING

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.

Answers may be written either in **English** or in **Bengali** but all answers must be in one and the same language.

Answer question no. 8 and any five from the rest

1. Mr. X spends Rs. 12 per km on taxi fare. He is considering two other alternatives— purchasing a new small car or an old big car. The estimated cost figures for these two alternatives are as follows:

	<i>New Small Car</i> (Rs.)	<i>Old Big Car</i> (Rs.)
Purchase price	7,00,000	4,00,000
Sale price after 10 years	3,00,000	2,00,000
Services and other fixed expenses per annum	15,000	24,000
Tax and Insurance per annum	35,000	10,000
Km. run per litre	10	8

Price per litre of petrol is Rs. 100. He is supposed to travel 10,000 km per annum.

You are required to find out:

- Which of the three options will be most economical for him?
 - In case he travels 20,000km. per annum, then which alternative will he select? 12+4=16
2. (a) Distinguish between joint product and by-product with an example.
- (b) A product passes through two processes A and B. Output of A is transferred to B at cost plus 25% profit and from B to finished stock at cost plus 25% profit. There were no work in progress in both processes and opening stock of finished goods at the end of the period.

Additional information available is as follows:

<i>Particulars</i>	<i>Process A</i> (Rs.)	<i>Process B</i> (Rs.)
Direct materials	20,000	60,000
Direct wages	30,000	40,000
Closing stock	10,000	30,000

Closing stock of finished goods was valued at Rs. 45,000 and the balance was sold for Rs. 1,50,000.
Prepare Process Accounts and Finished Stock Account. [4+(2+5+5)]=16

3. (a) Explain graphically the concept of Economic Order Quantity (EOQ).
(b) From the following information with respect to a particular item of material of ABC Ltd., calculate the best quantity to order:

Ordering quantities (in kg.)	Price per kg. (in Rs.)
Less than 250	6.00
250 and less than 800	5.90
800 and less than 2,000	5.80
2,000 and less than 4,000	5.70
4,000 and above	5.60

The annual demand for the material is 4,000 kg. Stock holding costs are 20% of material cost per annum. The ordering cost per order in Rs. 6. 4+12=16

4. (a) You are required to compute Comprehensive Machine Hour Rate from the following information:

Cost of the machine— Rs. 50,000

Life span— 10 years

Scrap value— nil

Factory rent— Rs. 50,000 p.a.

Heating and lighting— Rs. 40,000 p.a.

Supervision— Rs. 1,50,000 p.a. for 25 machines

Reserve expenses for the machine— Rs. 5,000 p.a.

Area of factory 80,000 sq.ft. Area occupies by machine 3,000 sq.ft.

Power cost is Rs. 0.50 when in operation.

Wages of operator is Rs. 24 per day of 8 hours. The operator attends to one machine when it is under set up and two machines when under operation.

Estimated production hours— 3,600 hours p.a.

Estimated set-up time— 400 hours p.a.

- (b) Prepare a statement of works cost of the following job from the particular given below:

Cost of materials consumed— Rs. 10,000

Direct Labour— Rs. 5,000

Machine hours:

Set-up time— 80 hours

Operaton time— 120 hours

12+4=16

5. (a) Explain the factors which are to be considered in formulating a system of incentive scheme for labour.

- (b) In a factory two workers X and Y produce the same product using the same materials. The normal wage rate is also the same. They are paid bonus according to the Rowan plan. The time allotted to the product is 40 hours. X takes 25 hours and Y takes 30 hours to finish the product. The factory cost of the product for X is Rs. 193.75 and for Y Rs. 205. The factory overhead rate is Re. 1 per man-hour. Find the normal rate of wages and the cost of materials used for the product. 6+10=16
6. (a) The following particulars relating to X Ltd. have been given below which produces two products, namely X and Y.

	Product X (per unit)	Product Y (per unit)
Sales price per unit (Rs.)	2,500	5,000
Material cost (Rs. 50 per kg.)	500	1,250
Labour cost per unit (Rs. 30 per hour)	750	1,500
Variable OH (Rs.)	250	500

Total fixed overhead is Rs. 10,00,000

Rank these products on the basis of profitability, when:

- (i) Total sales is limited;
- (ii) Total sales volume is limited;
- (iii) Raw material is in short supply;
- (iv) Labour hour is the limiting factor.

- (b) Assume raw material is the key factor, availability of which is 20,000 kg. and maximum sales potential of each product being 1,000 units, find out the product mix which will yield the maximum profit and also find out such profit. [(3+3+3+3)+4]=16

7. The following data is available in a manufacturing company for a yearly period:

	Rs.
Fixed Expenses	
Wages and Salaries	9,50,000
Rent/Rates and Taxes	6,60,000
Depreciation	7,40,000
Sundry Admin Expenses	6,50,000
Semi-variable Expenses at 50% Capacity	
Maintenance and Repairs	3,50,000
Indirect Labour	7,90,000
Sales Department Salaries, etc.	3,80,000
Sundry Admin Salaries	2,80,000
Variable Expenses at 50% Capacity	
Materials	21,70,000
Labour	20,40,000
Other Expenses	7,90,000
Total	98,00,000

Semi-variable expenses remain constant between 45% and 65% capacity, increases by 10% between 65% and 80% capacity and by 20% between 80% and 100% capacity.

The sales at various levels of capacity are the following:

50%	Capacity	1,00,00,000
60%	Capacity	1,20,00,000
75%	Capacity	1,50,00,000
90%	Capacity	1,80,00,000
100%	Capacity	2,00,00,000

For this task, prepare a flexible budget for the year and forecast the profit at 50%, 60%, 75% and 90% capacity. 16

8. (a) Explain the term Standard Cost and Standard Costing.
 (b) Explain clearly the difference between Standard Costing and Budgetary Control.
 (c) What are the advantages of Standard Costing?
 (d) X Ltd.'s Direct labour cost data for a particular month was as follows:

Actual hours worked 28,000

Total Direct labour cost Rs. 1,17,600

Direct labour rate variance Rs. 8,400(A)

Direct labour efficiency variance Rs. 3,900(F)

Find the Standard labour hours for the month.

Here, A denotes adverse variance and F denotes favourable variance.

2+5+5+8=20

2020

INDIAN FINANCIAL SYSTEM

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.

Answers may be written either in **English** or in **Bengali** but all answers must be in one and the same language.

Answer Question Number 1 and any four from the rest.

1. Answer any five from the following: 8×5=40
 - (a) Define financial system. Give a brief outline of its basic structure.
 - (b) Distinguish between organized and unorganized financial market in Indian financial system.
 - (c) Distinguish between money market and capital market.
 - (d) What do you mean by money multiplier? What is high powered money?
 - (e) Why do investors be protected? Mention its two objectives.
 - (f) Discuss the functions of Merchant bank.
 - (g) Give an account of the Grievance-redressal mechanism of stock exchange.
 - (h) Distinguish between CRR and SLR.
 - (i) Discuss the role of brokers in Capital market.
2. (a) Distinguish between primary market and secondary market.
 (b) Who are institutional investors? Discuss the role of institutional investors in Indian capital market. 6+9=15
3. (a) Discuss the objectives and functions of LIC of India.
 (b) Make a distinction between life insurance and general insurance. 10+5=15
4. (a) Distinguish between Nominal and Real interest rate.
 (b) Explain the major determinants of the interest rate structure. 10+5=15
5. Discuss the various methods of credit control as is followed by the RBI. 15
6. (a) Distinguish between fund based and fee based services.
 (b) What is credit rating? What are the limitations of credit rating? 5+10=15
7. (a) Discuss the functions of DFHI.
 (b) Distinguish between commercial bank and central bank. 7+8=15

2020

INFORMATION TECHNOLOGY & ITS APPLICATION IN BUSINESS

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and remaining ones ignored.

*Answers may be written either in **English** or in **Bengali** but all answers must be in one and the same language.*

Group-A

(Answer any ten questions)

2×10=20

1. (a) Briefly distinguish between data & information.
- (b) Define KMS
- (c) Write the full form of ASCII & EBCDIC
- (d) What is a compiler?
- (e) Distinguish between an assembler and a compiler.
- (f) Define Modem.
- (g) Mention the bases of octal & hexadecimal number system.
- (h) Define OCR.
- (i) Define TCP/IP.
- (j) What is a Router?
- (k) What is a digital wallet?
- (l) Mention two benefits of ERP.
- (m) Briefly distinguish between internet & intranet.

Group-B

(Answer any eight questions)

5×8=40

2. Briefly discuss the impact of Information Technology on Business.
3. Distinguish between RAM & ROM.
4. Discuss the functions of Operating System.
5. What are the advantages of e-commerce?
6. Discuss the benefits of e-banking.
7. Explain the major characteristics of ERP.

8. Discuss the major security threats that can be faced by Government Treasury.
9. Write a short note on Information System Audit.
10. Explain Core Banking Solution (CBS).
11. Write a short note on:
 - (a) Virus
 - (b) Firewall
12. Discuss the concepts of Data Encryption & Decryption.

Group-C

(Answer *any four* questions)

10×4=40

13. Discuss with the help of diagrams, the different types of Network Topologies.
 14. Discuss about the threats associated with e-commerce and mention suitable safeguard measures.
 15. Discuss the concepts of B2B & B2C model.
 16. Explain the benefits of ERP. What are the stages of ERP implementation? 4+6=10
 17. What is DBMS? Discuss the different keys in DBMS.
-

2020

BUSINESS REGULATORY FRAMEWORK

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be value and the remaining ones ignored.

*Answers may be written either in **English** or in **Bengali** but all answers must be in one and the same language.*

Answer any five questions.

1. (a) "Memorandum of Association is the fundamental law or a Charter of a Company."—Discuss. Briefly state the clause it contains. 10
- (b) Distinguish between Equity Shares and Preference Shares. 10
2. (a) What are the disqualification of directors as per Companies Act? 5
- (b) Explain the legal position of directors of a company. 10
- (c) 'Company has got a legal personality.'— Explain. 5
3. (a) Distinguish between 'Sale' and an 'Agreement to sell'. 5
- (b) State the consequences of breach of condition under the Sale of Goods Act. 5
- (c) When does property in the goods pass from the seller to the buyer in a contract for sale of goods? 10
4. (a) Explain 'Partnership by estoppel' or 'Partnership by holding-out'. 5
- (b) Discuss the rights of a minor in a partnership business. 5
- (c) How a partnership business is formed? State the essential elements of partnership business. 10
5. (a) Who is competent to contract? 5
- (b) Explain voidable agreement with an example. 5
- (c) Briefly state the modes of termination or discharge of contract. 10
6. (a) What are the different types of Negotiable Instruments recognised in India under the Negotiable Instrument Act, 1881? Make a distinction between Cheque and Bill of exchange. 10
- (b) When a banker is justified to dishonour a cheque? 10
7. (a) Discuss the composition and jurisdiction of the District Forum under the Consumer Protection Act. 10
- (b) What is Quorum of a meeting? State the consequences of incomplete quorum in a company meeting. 10

2020

ECONOMIC PRINCIPLES AND INDIAN ECONOMIC PROBLEMS

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.

Answers may be given either in **English** or in **Bengali** but all answers must be in one and the same language.

Answer any five questions.

1. (a) Explain the features of Production Possibility Frontier.
(b) What are the determinants of supply function? Explain any four determinants. 8+12
2. (a) Explain the derivation of Income Consumption Curve.
(b) Explain the law of diminishing marginal utility.
(c) Distinguish between slope of the demand curve and elasticity of demand. 8+5+7
3. (a) Define isoquant. Explain its properties.
(b) Explain the theory of short run costs with suitable diagrams.
(c) Explain the concepts of opportunity cost, social cost and private cost. 7+6+7
4. (a) Discuss the theory of long run equilibrium under perfect competition.
(b) Explain the features of oligopoly market. 10+10
5. (a) Explain the features of New Industrial Policy of 1991.
(b) Analyse the causes of poverty in the context of Indian Economy. 10+10
6. (a) Explain the strategy of import substitution and export promotion in the context of Indian Economy.
(b) What are the merits of globalization policy adopted in India? 10+10
7. Write short notes on:
 - (a) Trends in occupational structure in Indian Economy
 - (b) Methods in the measurement of National Income 10+10

2020

MACROECONOMICS AND PUBLIC FINANCE

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.

*Answers may be given either in **English** or in **Bengali** but all answers must be in one and the same language.*

*Answer **any five** questions.*

1. Explain with examples the concept of real and nominal GDP of an economy. Explain how the basic GNP identity of an open economy is derived from the three methods of measuring GNP. 5+15=20
2. What is a multiplier in Simple Keynesian Model? Consider a closed economy and derive investment multiplier in Simple Keynesian Model and show the relation between MPC and multiplier. 4+16=20
3. How is investment defined in Macroeconomics? Reconcile the following two statements:
 - (a) "Saving and investment are always equal."
 - (b) "Saving and investment are equal in equilibrium." 2+18=20
4. Explain the assumptions which are required to derive the IS and LM curves for a closed economy. Derive the IS curve and explain when the IS curve shifts. 5+15=20
5. What is demand for money? Explain the quantity theory version of demand for money. 4+16=20
6. What are the principles of Taxation? Explain the benefit approach to the principle of Taxation. 4+16=20
7. Write short notes on *any four* of the following: 5×4=20
 - (a) Crowding out Effect
 - (b) Cost Push Inflation
 - (c) Deficit Financing
 - (d) Budget and its Current and Capital Accounts
 - (e) Functioning of Finance Commission (in brief)

2020

ENGLISH ESSAY, PRÉCIS WRITING AND COMPOSITION

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.

(Do not write your name, address etc. anywhere inside the answer book. Write X, Y, Z if necessary)

The figures in the margin indicate marks for each question.

1. Write an essay on *any one* of the following topics: 35
- Covid 19 pandemic and Education in India
 - A journey of a thousand miles begins with a single step
 - Gender equality: Myth or Reality?
 - Usefulness of leisure

2. Attempt a précis of the following passage and suggest a suitable title for it. (use the précis sheet supplied) 25+5=30

The role of women in a society is very important. Women's education is the key to a better life in the future. A recent World Bank study says that educating girls is not a charity, it is good economics and if developing nations are to eradicate poverty, they must educate the girls. The report says that the economic and social returns on investment in education of the girls considerably affect the human development index of the nation. Society would progress only if the status of women is respected and the presence of an educated woman in the family would ensure education of the family itself. Education and empowerment of women are closely related. Women's education has not received due care and attention from the planners and policymakers. The National Commission for Women has rightly pointed out that even after 50 years of independence women continue to be treated as the single largest group of backward citizens of India. The role of women in overall development has not been fully understood nor has it been given its full weight in the struggle to eliminate poverty, hunger, injustice and inequality at the national level. Even when we are at the threshold of the 21st century, our society still discriminates against women in matters of their rights and privileges and prevents them from participating in the process of national and societal progress. Various Committees and Commissions have been constituted before and after the independence to evaluate the progress in women's education and to suggest ways and means to enhance the status of women. The female literacy rate has gone up in the 20th century from 0.6 per cent in 1901 to 39.29 per cent in 1991 but India still possesses the largest number of illiterate women in the world. The female literacy index for the year 1991 shows that there are eight States which fall below the national average. The most populous States of the country, UP, MP, Bihar and Rajasthan fall in the category of most backward States as far as female literacy is concerned. The prevailing cultural norms of gender behaviour and the perceived domestic and reproductive roles of women tend to affect the education of girls. Negative attitude towards sending girls to schools, restrictions on their mobility, early marriage, poverty and illiteracy of parents affect the girl's participation in education.

3. Read the following passage and answer in your own words the questions that follow at the end:

We do belong to many different groups, in one way or another, and each of these collectivities can give a person a potentially important identity. We may have to decide whether a particular group to which we belong is—or is not—important for us. Two different, though interrelated, exercises are involved here: (1) deciding on what our relevant identities are, and (2) weighing the relative importance of these different identities. Both tasks demand reasoning and choice.

Identifying with others, in various different ways, can be extremely important for living in a society. It has not, however, always been easy to persuade social analysts to accommodate identity in a satisfactory way. In particular, two different types of reductionism seem to abound in the formal literature of social and economic analysis. One may be called “identity disregard,” and it takes the form of ignoring, or neglecting altogether, the influence of any sense of identity with others, on what we value and how we behave. For example, a good deal of contemporary economic theory proceeds as if, in choosing their aims, objectives, and priorities, people do not have—or pay attention to—any sense of identity with anyone other than themselves. John Donne may have warned, “No man is an island entire of itself,” but the postulated human beings of pure economic theory are often made to see themselves as pretty “entire.”

In contrast with “identity disregard,” there is a different kind of reductionism, which we may call “singular affiliation,” which takes the form of assuming that any person preeminently belongs, for all practical purposes, to one collectivity only—no more and no less. Of course, we do know in fact that any real human being belongs to many different groups, through birth, associations, and alliances. Each of these group identities can—and sometimes does—give the person a sense of affiliation and loyalty. Despite that, the assumption of singular affiliation is amazingly popular, if only implicitly, among several groups of social theorists. It seems to appeal often enough to communitarian thinkers as well as to those theorists of cultural politics who like to divide up the world population into civilizational categories. The intricacies of plural groups and multiple loyalties are obliterated by seeing each person as firmly embedded in exactly one affiliation, replacing the richness of leading an abundant human life with the formulaic narrowness of insisting that any person is “situated” in just one organic pack.

- (a) What, according to the writer, are the ways by which an individual can identify the importance of any particular social group? 5
- (b) What is “identity disregard”? How does it affect the identity of a man? 3+2
- (c) Does the writer agree with the concept of “singular affiliation” in the formation of identity? Explain. 5
- (d) Why is it necessary to have affiliation to multiple groups? 5
4. Amplify the idea contained in *any one* of the following statements: 15
- (a) A bird in the hand is worth two in the bush
- (b) Once bitten, twice shy
- (c) Every dog has its day

2020

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.

The figures in the margin indicate marks for each question.

BENGALI ESSAY, PRÉCIS WRITING AND COMPOSITION

Do not write your name, address etc. anywhere inside the answer book. Write X, Y, Z if necessary.

- ১। যে কোনো একটি বিষয় অবলম্বনে প্রবন্ধ রচনা করুন : ৩৫
- (ক) পর্যটনশিল্পে অতিমারীর প্রভাব
(খ) পরিবেশরক্ষায় বনসৃজনের গুরুত্ব
(গ) নারীর ক্ষমতায়ন : একুশ শতকের প্রেক্ষিতে
- ২। যে কোনো একটি বিষয় অবলম্বনে কাল্পনিক সংলাপ রচনা করুন : ১০
- (ক) ঘূর্ণিঝড় বিধ্বস্ত অঞ্চলে সমাজসেবামূলক কাজের অভিজ্ঞতা বিবয়ে দুই বন্ধুর কথোপকথন
(খ) অনলাইন পঠনপাঠনের সুবিধা-অসুবিধা নিয়ে গ্রাম ও শহরবাসী দুই ছাত্রের কথোপকথন
- ৩। (ক) পদ পরিবর্তন করুন : ৫
- উদ্ভূত, দংশন, জল, বপন, হাত
- (খ) নিম্নোক্ত বাগধারাগুলিকে সার্থক বাক্যে প্রয়োগ করুন : ৫
- আষাঢ়ে গল্প, ডুমুরের ফুল, তাসের ঘর, কত ধানে কত চাল, ঠোঁটকাটা
- ৪। সার্থক শিরোনামসহ গদ্যাংশটির সারসংক্ষেপ করুন : ২৫
- আমাদের জাতীয় সাহিত্য আমাদের মাতৃভাষা বাংলাতেই হইবে। কোন জাতি কেবল বিদেশী ভাষার চর্চায় কখনও বড় হইতে পারে না। ইউরোপ যখন লাতিন ছাড়াই দেশী ভাষা ধরিয়ছিল, তখন হইতেই ইউরোপের অন্ধকার যুগের অবসান হইয়া আধুনিক উজ্জ্বল যুগের আরম্ভ হইয়াছে। যেদিন ইংল্যান্ড নর্মান-ফ্রাঙ্ক ত্যাগ করিয়া এক সময়ের ঘৃণিত স্যাকশান ভাষাকে বরণ করিয়া লইল, সেইদিন ইংল্যান্ডের জাতীয় জীবনের তথা উন্নতির সূত্রপাত হইল। যখন হইতে জার্মানি ফরাসি ভাষার মোহপাশ কাটিয়া তাহার মাতৃভাষাকে পূজার স্থান দিল, তখন হইতে জার্মানির জাতীয় জীবনের উন্নতি হইল। সাহিত্যের দু-একটি শাখা বিদেশী মাটিতে টিকিতে পারে; কিন্তু সমগ্র বিদেশী আবহাওয়ায় সহজে বাঁচিতে পারে না। রোমান যুগের পরবর্তীকালের ইউরোপের বিপুল লাতিন সাহিত্য কোথায়? সাহিত্যসাধনা যদি সম্পূর্ণরূপে সার্থক করিতে চাও তবে তোমার মাতৃভাষার মধ্য দিয়া সাহিত্য রচিত হইবে।

५। ब्रह्मानुवाद करून :

२०

Words have a lot of power. They can help or hurt, bless or curse, destroy or create. Unkind words do a lot of harm. Kind words do a lot of good. We can spoil a friend's happiness by an unkind word, but cheer up a sad heart with a kind word which costs nothing. So it is your choice to use words that inspire or destroy. Once said, your words cannot be retracted. A kind word is often more welcome than a costly present.

HINDI ESSAY, PRÉCIS WRITING AND COMPOSITION

Do not write your name, address etc. anywhere inside the answer book. Write X, Y, Z if necessary.

1. Write a 'DIALOGUE' on *any one* of the following: 15
 - (क) किसी मित्र के साथ बातचीत करते हुए अपने कार्यालय में प्रथम दिन के अनुभव को बताइए।
 - (ख) डॉक्टर और रोगी के बीच होने वाले संवाद का स्वरूप प्रस्तुत कीजिए।
2. Write an essay on *any one* of the following: 30
 - (क) दूरदर्शन और संस्कृति
 - (ख) धर्म और विज्ञान
 - (ग) राष्ट्रभाषा हिंदी
3. Amplify the idea contained on *any one* of the following: 20
 - (क) करत-करत अभ्यास ते जड़मति होत सुजान।
 - (ख) यदि तुम शांति चाहते हो तो युद्ध के लिए तैयार रहो।
4. Attempt *any one* of the following: 20

(Write क, ख, ग in place of your name, address etc.)

 - (क) अपने पड़ोस में जल-जमाव की समस्या की और ध्यान दिलाने के लिए किसी समाचार-पत्र के संपादक के पास पत्र लिखिए।
 - (ख) किसी समाचार-पत्र के संपादक के पास अपनी योग्यता एवं अनुभव का उल्लेख करते हुए संवाददाता बनने के लिए आवेदन पत्र लिखिए।
5. Read the passage carefully and answer the questions: 3×5=15

“इस संसार में धन ही सबकुछ नहीं है। धन की पूजा तो बहुत कम जगहों में होती देखी गई है। संसार का इतिहास उठाकर देखिए और उदाहरण ढूंढ़-ढूंढ़कर सामने रखिए तो आपको बिदित हो जायेगा कि जिनकी हम उपासना करते हैं, जिनके लिए हम आँखें बिछाने तक को तैयार रहते हैं, उनकी स्मृति तरोताजा रखने के लिए हम अनेक तरह के स्मारक चिह्न बनाकर खड़े करते हैं, उन्होने रूपया कमाने में अपना समय नहीं बिताया था, बल्कि उन्होने कुछ ऐसे काम किये थे जिनकी महत्ता हम रूपये से अधिक समझते हैं। जिनलोगों के जीवन का उद्देश्य केवल रूपया बढ़ोरना है, उनकी प्रतिष्ठा कम हुई है। अधिकांश अवस्थाओं में उन्हें किसी ने पूछा तक नहीं। उन्होने जन्म लिया, रूपया कमाया और परलोक की यात्रा की। किसी ने जाना तक नहीं कि वे कौन थे और कहाँ गये। मानव समाज स्वार्थी अवश्य है, पर स्वार्थ की उपासना करना नहीं जानता। अंत में वे ही पूजे जाते हैं, जिन्होंने अपने जीवन को अर्पित करते समय सच्चे मनुष्यत्व का परिचय दिया है।”

- (ک) इस गद्यांश का उचित शीर्षक क्या हो सकता है?
 (ख) धन की पूजा से क्या अभिप्राय है?
 (ग) संसार में किस प्रकार के लोगों की पूजा होती है?
 (घ) इस प्रकार के लोगों की पूजा के लिए क्या किया जाता है?
 (ङ) संसार में धन के पूजारियों की क्या गति होती है?

URDU, ESSAY PRÉCIS WRITING AND COMPOSITION

Q.1. Give a Precis of the following passage with a suitable title.

20+5=25

کچی اور سیدھی بات ہی ہے کہ ہندوستان کے قریباً سارے صوبوں میں اردو کی تخلیق اور نشوونما ہوئی ہے۔ جن عناصر و اسباب نے تخلیق اردو میں حصہ لیا ہے وہ تاریخی طور پر ہندوستان گیر وسعت رکھتے ہیں۔ ان اسباب و عناصر کو کسی ایک خطے میں محدود کر دینا تاریخی صداقت کو جھٹلانا ہے اور یہ بھی ایک حقیقت ہے کہ ان عناصر و اسباب کے موجود کسی ایک خاص گوشے سے شروع ہو کر آگے نہیں بڑھی ہیں۔ بلکہ چند خطوں میں لہریں لیتی ہوئی پھیلیں۔ ایک دوسرے سے ہم آغوش ہوئیں اور ایک دوسرے کو متاثر کرتی اور ایک دوسرے سے متاثر ہوتی ہوئی ہندوستان پر رحمت بن کر چھا گئی ہیں۔ ہاں یہ صحیح ہے کہ ارتقائے زبان و ادب کی منزلوں میں فرق مراتب نظر آتا ہے۔ بعض خطوں میں زبان اردو کی لہر اپنی فطری تکمیل کو پہنچ کر قلمزم خا رہی ہے۔ ان علاقوں کا حلقہ بہت وسیع اور بین الصوبائی ہے۔ نیز یہ رو، ابھی بھی ساکن نہیں ہوئی ہے۔ اس کے اندر ہمہ گیر روانی پائی جاتی ہے۔ دورِ اولیٰ میں جن خطوں میں زبان اردو کی رو تھم گئی تھی۔ اب وہاں بھی تاثر و تاثیر کا عمل جاری ہے۔ میری مراد ترویج زبان سے نہیں بلکہ اس امر سے ہے کہ آج بھی اردو مقامی بولیوں کو بدل رہی ہے۔ یعنی اس میں پیوند ہو کر اس کی عضوی ترکیب کو منقلب کر جاتی ہے۔ مثلاً پنجابی، کشمیری، سندھی وغیرہ بولیاں۔

Q.2. Write an essay on *any one* of the following :

35

- (الف) اردو افسانہ
 (ب) اردو نظم
 (ج) لائبریری کی افادیت
 (د) سماج کی ذمہ داریاں

Q. 3. Write an imaginary dialogue of two friends on *any one* of the following:

10

- (الف) قومی پرچم
 (ب) جنگ اور امن
 (ج) سائنس ہمارے لئے رحمت ہے
 (د) مصنوعی سیٹلائٹ کا استعمال

Q.4. Give the meaning of *any five* of the following and use them in your own sentence: 10

خون سفید ہونا- آسمان سر اٹھانا- آنکھ پھیر لینا- بال بال بچنا- پتھر کا جگر پانی کرنا- تین پانچ کرنا- ترکی تمام کرنا- جان پر کھیلنا

Q.5. Translate into Urdu: 20

It was mid-winter. The whole village was covered in snow. A few of Nasiruddin's friends made a bet with him. They said that would not be able to spend an entire night alone on the top of a nearby mountain in the freezing cold. The Mulla bet them that he could. He set off for the mountain that night with a book and a candle. It was bitterly cold that night and he almost froze to death.

NEPALI ESSAY, PRÉCIS WRITING AND COMPOSITION

Do not write your name, address etc. anywhere inside the answer book. Write X, Y, Z if necessary.

35

1. कुनै एउटा माथि निबन्ध लेख्नुहोस् :
 - (क) विद्यार्थी जीवन
 - (ख) जनचेतना जगाउनमा मिडियाको भूमिका
 - (ग) स्वच्छ भारत अभियान
2. निम्नलिखित विषयहरू मध्ये कुनै एउटा विषयमाथि दुई मित्रहरूको माझमा हुने कुराकानी वा सम्वादको विवरण लेख्नुहोस्: 15
 - (क) कोविदको समय विद्यालय खोले असल हो वा होइन
 - (ख) साहित्य मानव जीवनको निम्ति आवश्यक छ वा छैन
3. कुनै एकको भावविस्तार गर्नुहोस्: 20
 - (क) तैं रानी मै रानी को भर्ने कूवाको पानी ।
 - (ख) बानीले पो रानी हुन्छ बानी बिग्रे पछि खरानी हुन्छ ।

4. निम्नलिखित शब्दहरूको विपरीतार्थ शब्दहरू लेख्नुहोस्: 5
लघु, आदि, तीतो, गाई, विदुषी
5. निम्नलिखित पंक्तिको सारांश लेखेर त्यसको उपयुक्त शीर्षक पनि लेख्नुहोस्: 20
एक समयमा एउटा काग तिर्खाएर पानीको खोजीमा या-उता उडिरहेको थियो। अन्तमा त्यसले एउटा हाँडीमा पानी देख्यो। कागले खुशी भएर पानी पिउने कओशिश गर्यो, तर त्यसको चुचो हाँडीको फेदसम्म पुग्न सकेन। तर काग बुद्धिमान थियो। त्यो निराश भएन। त्यसले वरपरबाट उोडाहरू बटुलाएकेक गरी हाँडीमा हाल्दै गयो। अन्तमा हाँडीको फेदमा भएको पानी माथि जँदै हाँडीको मुखसम्म आइपुग्यो। तब कागले तिर्खा मेटिने गरी पानी पियो र सन्तुष्ट औ आनन्दित भएर गडेर गयो।
6. निम्नलिखित शब्दहरूको वाक्य बनाउनुहोस्: 5
घर, जङ्गल, शिक्षा, विरामी, आनन्द
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2020

GENERAL KNOWLEDGE AND CURRENT AFFAIRS

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.

*Answers may be given either in **English** or in **Bengali** but all answers must be in one and the same language.*

Group-A

Mention the name of the authors of the following books:

2×5=10

1. 'Theory of the Earth'
2. 'General natural history'
3. 'What went wrong'
4. 'Origin of life by natural selection'
5. 'Arthashastra'

Group-B

Write the full forms of the following abbreviations:

2×5=10

1. Wi-Fi
2. RADAR
3. IPCC
4. NEFT
5. SAARC

Group-C

Answer the following questions:

2×10=20

1. Who proposed the theory of "Economic drain"?
2. Write the names of the scientists who won the Nobel Prize in Physics 2021.
3. Which type of lake is formed by volcanic activities?
4. What is the main natural barrier against tropical cyclone in the Sundarban?
5. In which state Pachmarhi biosphere reserve is located?
6. Over which river the 'Pong Dam' is constructed?
7. Mention the genes which cause cancer.
8. On which day the International Ozone Day is celebrated?
9. On which day the World Health Day is observed?
10. Who is the winner of the Tokyo Olympic gold medal in Javelin Throw in 2021?

Group-D

Write short notes on the following topics:

4×10=40

1. Estuarine ecosystem
2. Carbon footprint
3. Ladakh as Cold desert
4. Pandemic
5. Infant mortality in India
6. Indo-European Language Family
7. Azad Hind Fauj
8. Genetic Engineering
9. Discuss the role of some Bengali women as Indian freedom fighters.
10. Tropical Cyclone storm

Group-E

Write elaborated notes on *any two* of the following topics:

10×2=20

1. Illustrate major achievements of India in the field of space Science and Technology. How do the achievements influence socio-economic development of India?
 2. Discuss the Rainbow revolution in Indian agriculture.
 3. Illustrate the Disaster Management Act, 2005 of India.
 4. State the present scenario of Renewable energy resource in India.
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2020

BUSINESS MATHEMATICS AND STATISTICS

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.

Answers may be given either in **English** or in **Bengali** but all answers must be in one and the same language.

Group-A

1. Answer the following questions:

4×5=20

- (a) The milk and water in two vessels A and B are in the ratio 4 : 3 and 2 : 3 respectively. In what ratio in both the vessels be mixed to obtain a new mixture in vessel C consisting half milk and half water?
- (b) A piece of equipment costs Rs. 6,00,000. If it depreciates in value 15% the first year, 13.5% the second year, 12% the third year and so on. What be its value at the end of 10 years? (all percentage applying to the original cost).

Or,

Find the product of the first five terms of a G.P. if its third term is 4.

- (c) If $\log_2 x + \log_4 x + \log_{16} x = \frac{21}{4}$, find all the values of x .
- (d) A man deposits Rs. 1,200 at a bank at the end of each year at 5% compound interest. What amount will be deposited to his account at the end of 15 years? [Given $\log 1.05 = 0.02779$, $\log 2.079 = 0.31785$]
- (e) Keeping a majority of batsman in the side, in how many ways can a cricket team of 11 players be selected from 9 batsmen and 6 bowlers, so that there are at least 3 bowlers?

Or,

In how many ways 3 boys and 5 girls can be arranged so that three boys are not together?

Group-B

2. Answer the following questions:

8×6=48

- (a) A man borrows Rs. 8,000 at simple interest rate of 2.76% per annum. It is decided that the principal and the interest are to be repaid in 10 monthly instalments. If each instalment is double the preceding instalment, find the value of the first and the last instalments. 4+4=8
- (b) Using set operations find the H.C.F. and L.C.M. of the numbers 12, 15, 18. 4+4=8

Or,

A college awarded 38 medals in football, 15 in basketball and 20 in cricket. If these medals went to a total of 58 men and only 3 men got medals in all these sports. Then find the number of men who received medals in exactly one of these three sports. 8

- (c) In an examination the number of candidates who secured marks between certain intervals were as follows:

Marks	0-19	20-39	40-59	60-79	80-99
No. of candidates	41	62	65	50	17

Using suitable interpolation formula, estimate the approximate number of candidates whose marks are less than 70. 8

- (d) Show that $a^{\log_a 2 x} \times b^{\log_b 2 y} \times c^{\log_c 2 z} = \sqrt{xyz}$. 8

Or,

For a set of n different observations x_1, x_2, \dots, x_n with respective frequencies f_1, f_2, \dots, f_n , show that the sum of the squares of the deviations of all observations is minimum when the deviation is taken from their A.M. 8

- (e) The Median and Mode of the following frequency distribution are known to be 27 and 26 respectively. Find the values of a and b . 4+4=8

Values	0-10	10-20	20-30	30-40	40-50
Frequency	3	a	20	12	b

- (f) The price of a tape recorder is Rs. 1561. A person purchased it by paying a cash of Rs. 300 and the balance with due interest, in 3 half-yearly instalments. If the dealer charges interest at the rate of 10% per annum compounded half-yearly. Find the value of each instalment. 8
 [Given $(1.05)^{-3} = 0.8634$]

Group-C

3. Answer the following questions: 8×4=32

- (a) The mean and standard deviation of 100 items are found to be 40 and 10. At the time of calculation two items are wrongly taken as 30 and 72 instead of 3 and 27. Find the correct mean and correct standard deviation. 4+4=8
- (b) Find the mean of variables X and Y and the correlation coefficient from the following regression equations: 2+2+4=8

$$2Y - X = 50$$

$$3Y - 2X = 10$$

- (c) From the following data prepare 2×2 table and using Yules' coefficient of association, discuss whether there is association between literacy and unemployment: 8

Illiterate unemployed : 220 persons
 Literate employed : 20 persons
 Illiterate employed : 180 persons
 Total number of persons : 500 persons

Or,

Calculate semi-interquartile deviation from the following data:

8

Marks	No. of students
Below 20	8
Below 40	20
Below 60	50
Below 80	70
Below 100	80

(d) Using the data given below calculate price index number for the year 2015 by Fishers' formula with the year 2014 as base:

8

Commodity	Price (Rs.)		Quantity ('000 kg.)	
	2014	2015	2014	2015
Rice	9.3	4.5	100	90
Wheat	6.4	3.7	11	10
Pulses	5.1	2.7	5	3

Or,

A random sample of 5 college students is selected and their grades in Mathematics and Statistics are found to be

	1	2	3	4	5
Mathematics:	85	60	73	40	90
Statistics:	93	75	65	50	80

calculate Pearman's rank correlation coefficient.

8

2020
AUDITING

Time Allowed — 3 Hours

Full Marks — 100

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be evaluated and the remaining ones ignored.

*Answers may be given either in **English** or in **Bengali** but all answers must be in one and the same language.*

*Answer **any five** questions.*

1. (a) Define 'Auditing'. Distinguish between continuous audit and periodical audit.
(b) Briefly discuss about the basic principles governing any audit.
(c) Briefly mention about the different types of audit evidences. 10+5+5=20
2. (a) "Verification includes valuation"— Comment.
(b) Discuss the duties of the auditor as regards depreciation. 10+10=20
3. Briefly discuss the provisions of the Companies Act, 2013 as regards:
 - (a) Rotation of auditors, and
 - (b) Disqualifications of an auditor 10+10=20
4. (a) With reference to applicability and matters to be reported, discuss the provisions of Companies Auditors' Report Order (CARO), 2015.
(b) What are the different types of audit reports?
(c) What is understood by auditor's independence? Why is it important? 10+5+5=20
5. (a) What is Cost Audit? Discuss the provisions of the Companies Act, 2013 as regards:
 - (i) appointment
 - (ii) qualification and
 - (iii) disqualification of a Cost Auditor
 (b) What are the objectives of investigation? How would you carry out an investigation on behalf of an incoming partner? 10+10=20
6. Write short notes on *any four* of the following: 5×4=20
 - (a) Peer review
 - (b) Environmental audit
 - (c) Audit working papers
 - (d) Unclaimed dividend
 - (e) Forensic audit
 - (f) True and fair view