2021

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

    (i) Should Stock Exchange be banned in India?

    (ii) To earn money should be the sole aim in life.

    (iii) Environmental Awareness should be a compulsory subject for class-X students.

    (iv) Movies in India today are a shadow of their former glory.

2. Attempt a précis of the given passage and a suitable title :

                                                                    25+5

   There was a time when society was almost static in its vision. Children followed the occupation of their parents and transmitted their knowledge and skill to their own children. There was little change from one generation to another. Civilizations and empires grew, bloomed and decayed, without affecting the ways of living and the outlook of the masses. What men perceived in the contemporary events which they witnessed was their intensity, their violence, and not their evolutionary trend, which was invisible to them.

   One can really say that the life horizons of the majority of men in fifteenth century Europe were almost unchanged from what they had been in Greece in the fifth century B. C. It cannot be denied that the Indian peasant of the beginning of this century was working under the same immediate aims of life, almost the same environment, as his ancestors three thousand years ago.

   The hard facts of nature, the pressing necessities of human life were accepted as they were, and the idea that a concerted effort and will could bring about a gradual improvement of economic and social conditions was almost non-existent. Refuge was taken in the hope of a distant heaven after death, or of a future rebirth upon earth or of a final liberation from this apparently aimless chain of lives.

3. Read the passage given below and answer in your own words the questions that follow :

   King Alfred the Great is often considered the "father of English prose" because it was during the last decade of his reign that he provided the impetus for the Anglo-Saxons to turn to the vernacular as the vehicle for legal, ecclesiastical, medical, historical, philosophical and theological writings. As part of his plan to revive religious and secular learning in an England that had not only been ravaged by years of Viking attacks, but also in which large numbers of Viking invaders had begun to settle, Alfred brought

English and continental scholars to his court. He did more, however, than merely place a royal stamp upon this revival; he played an active role in it by translating several texts and by composing original prefaces to some of them. Although Alfred is widely acknowledged to have translated the texts generally attributed to him, his role in producing any of them cannot be established, and we are similarly unable to know with any certainty whether the translations from Latin are entirely his or if he was aided by some of the learned members of his Court, all of whom would have had much more extensive training in Latin than the king, who acquired knowledge of Latin fairly late in his life.

Thanks to the biography of the Welsh Cleric and scholar Asser, one of the scholars Alfred brought to his Court, we have considerably more information available to us about Alfred's life than we do for any other Anglo-Saxon king. Although we should not blindly accept as truth everything Asser relates, the picture that his biography paints of a man who highly valued learning is entirely consonant with what we know of the man who sought to revive learning in England, and in doing so helped place the vernacular English literary tradition on secure footing.

(a) What is the importance of Asser in the field of English biography? 5

(b) What steps did Alfred take to execute his plan of revival of learning in England? 5

(c) "It is established beyond doubt that the translations from Latin are Alfred's own and not those of anybody else." Do you agree? Give reasons for your answer. 5

(d) According to the passage, what did Alfred do for the vernacular in England? 5

4. Amplify the idea contained in *any one* of the following: 15

(a) Those who live in glass houses should not throw stones.

(b) A stitch in time saves nine.

(c) Once bitten, twice shy.

MAA(C)-B,H,U,N/21

2021

BENGALI ESSAY, PRÉCIS WRITING AND COMPOSITION

১। *যে কোনো একটি* বিষয় অবলম্বনে প্রবন্ধ রচনা করুন ঃ   ৩৫

    (ক) শিক্ষা ও স্বনির্ভরতা

    (খ) বন্যপ্রাণী সংরক্ষণের প্রয়োজনীয়তা

    (গ) পুত্রসন্তান ও কন্যাসন্তানের লালনপালনে বৈষম্যভাবনা

২। *যে কোনো একটি* বিষয় অবলম্বনে কাল্পনিক সংলাপ রচনা করুন ঃ   ১০

    (ক) শিশুশ্রমের অভিশাপ বিষয়ে দুই স্কুলপড়ুয়া বন্ধুর কথোপকথন

    (খ) নাগরিক ক্রয়ক্ষমতায় বিজ্ঞাপনের প্রভাব বিষয়ে দুই ব্যক্তির কথোপকথন

৩।   (ক) পদ পরিবর্তন করুন ঃ   ৫

      অভিপ্রায়, ইচ্ছা, উত্তাপ, ছেদ, সূর্য

  (খ) নিম্নোক্ত বাগ্‌ধারাগুলিকে সার্থক বাক্যে প্রয়োগ করুন ঃ   ৫

      অমাবস্যার চাঁদ, বকধার্মিক, কানপাতলা, ননীর পুতুল, তিলকে তাল করা

৪। সার্থক শিরোনামসহ গদ্যাংশটির সারসংক্ষেপ করুন ঃ   ২৫

    পৃথিবীতে যাহার দিকে তাকাও দেখিবে — সে নিজের অবস্থায় অসন্তুষ্ট। দরিদ্র কিসে ধনী হইবে সেই চিন্তায় উদ্বিগ্ন; ধনী, চোর-ডাকাতের ভয়ে ত্রস্ত, রাজা শত্রুর ভয়ে ভীত। এককথায় পৃথিবীতে এমন কেহ নাই যে পূর্ণ রূপে সুখী। অথচ কৌতুকের বিষয় এই — পৃথিবী ছাড়িয়া যাইতেও কেহ প্রস্তুত নহে। মৃত্যুর নাম শুনিলেই দেখি মানুষের মন শুকাইয়া যায়। মানুষ যতই দরিদ্র হউক, সপ্তাহের পর সপ্তাহ যদি অনাহারেই কাটতে হয়, পৃথিবীর কোনো আরামই যদি ভাগ্যে না থাকে তথাপি সে মৃত্যুকে চাহে না। সে যদি কঠিন পীড়ায় পীড়িত হয়, যদি শয্যা হইতে উঠিবার শক্তিও না থাকে, তথাপি সে মৃত্যু প্রার্থনা করে না। কে না জানে যে শত বৎসরের পরমায়ু থাকিলেও একদিন না একদিন মরিতে হইবে।

৫। বঙ্গানুবাদ করুন ঃ   ২০

    In the rural industrial sector, though most of the artisans are engaged in village industries, they cultivate. As a result, the pressure on lands increases. All of the artisans have been reinstated in their own ancestral vocation. Of course, they have been granted industrial loan by the Government for this. These loans are to be repaid in easy instalments. Again most of them have purchased and stored a good quantity of raw materials and modern tools and machineries with the help of these loans. As a result, their cost of production has decreased and their working efficiency has increased. It is true that in many cases these loans have been spent either in the reclamation of their lands on the marriage of their daughters. But in cases where procurement of loans is very difficult this sort of expenditure is not unlikely.

Please Turn Over

HINDI ESSAY, PRÉCIS WRITING AND COMPOSITION

1. Write an essay on *any one* of the following subjects: 35
   (क) चंद्रयान-3 मिशन : भारतीय वैज्ञानिकों की उपलब्धि
   (ख) नई शिक्षा नीति-2020 : सामर्थ्य और सीमाएँ
   (ग) उत्तराखंड में बादल फटने से मची तबाही

2. Write an imaginary dialogue between two friends on *any one* of the following topics: 10
   (क) बढ़ती बेरोजगारी से युवावर्ग की स्थिति
   (ख) ऑनलाइन शिक्षा-दान : सुविधा और असुविधाएँ

3. Write the meaning of the following phrases and make sentences with them: 10
   (क) आसन डोलना
   (ख) कागजी घोड़े दौड़ाना
   (ग) गाँठ का पूरा
   (घ) जीती मक्खी निगलना
   (ङ) बाँसों उछलना

4. Make a Précis of the following passage and write a suitable title: 92 words. 25

आज के शिक्षाक्रम में चरित्रगठन का कोई स्थान नहीं है और न उसे कोई महत्त्व दिया जाता है। हमारी संस्कृति में गुरु और शिष्य का संबंध बहुत सुंदर और मीठा हुआ करता था। इसका कारण यही था कि दोनों का एक-दूसरे पर विश्वास हुआ करता था। गुरु शिष्य को पुत्रवत् मानते थे और उसपर स्नेह रखते थे। शिष्य गुरु को पितातुल्य और विश्वसनीय समझता था। गुरु का शिष्य के जीवन पर गहरा प्रभाव पड़ा करता था और गुरु-शिष्य के बीच केवल व्यापारिक संबंध, जिसमें पैसे के बदले कुछ पुस्तकें पढ़ा देना मात्र एक संपर्क होता है, न रहकर आध्यात्मिक संबंध हो जाता था, जो घनिष्ठ हुए बिना नहीं रह सकता था। आए दिन समाचारपत्रों में पढ़ने को मिलता है कि कहीं विद्यार्थियों ने शिक्षक के विरुद्ध हड़ताल कर दी, तो कहीं शिक्षकों में भी दलबंदियाँ हो गई और विद्यार्थी भी कुछ एक दल और कुछ दूसरे दल में शामिल हो गए या दूसरे का समर्थन करने लगे। हाल में एक भयंकर दुर्घटना भी सुनने में आई है कि शिक्षक के परीक्षा-संबंधी कड़ाई करने से असंतुष्ट होकर कुछ विद्यार्थियों ने शिक्षक के प्राण ले लिए। यदि दूसरे किसी ने भी उनकी बुराई की या उनके किसी बुरे काम का विरोध किया, तो उसके साथ भी वे लड़ने-झगड़ने से बाज नहीं आते। अगर कोई एक स्कूल का विद्यार्थी ऐसी बात करे, तो वह समझ में आ सकती है। पर, जब किसी यूनिवर्सिटी या कॉलेज के विद्यार्थी ऐसे काम करते हैं, तो यह चिंता का विषय हो जाता है। जहाँ तक मैं देख और समझ सकता हूँ, इसका मौलिक कारण चरित्रगठन पर ध्यान न देना और छात्रों पर शिक्षकवर्ग के नैतिक प्रभाव का न होना ही है। मेरा यह कथन किसी प्रदेशविशेष के लिए नहीं है। साधारणतः यह समस्या सारे देश में वर्तमान है।

5. Translate into Hindi: 20

In the rural industrial sector, though most of the artisans are engaged in village industries, they cultivate. As a result, the pressure on lands increases. All of the artisans have been reinstated in their own ancestral vocation. Of course, they have been granted industrial loan by the Government for this. These loans are to be repaid in easy instalments. Again most of them have purchased and stored a good quantity of raw materials and modern tools and machineries with the help of these loans. As a result, their cost of production has decreased and their working efficiency has increased. It is true that in many cases these loans have been spent either in the reclamation of their lands on the marriage of their daughters. But in cases where procurement of loans is very difficult this sort of expenditure is not unlikely.

URDU LETTER WRITING, DRAFTING OF REPORTS, PRÉCIS WRITING, COMPOSITION AND TRANSLATION

1. Give a Précis of the following passage with a suitable title: 20+5=25

سرسیّد احمد خاں کو خدائے تعالیٰ نے علم و اعتماد کی دولت سے نوازا تھا جس کا استعمال انہوں نے صرف دنیاوی آسائشوں کو جمع کرنے کے لئے نہیں کیا بلکہ اس کے برعکس اپنی صلاحیتوں کا استعمال کر کے دنیا کو بہتر بنانے کی کوشش کی۔ ان کا قائم کردہ ادارہ جسے ہم علی گڑھ مسلم یونیورسٹی کے نام سے جانتے ہیں۔ آج بھی اس کا شمار دنیا کی عظیم دانش گاہوں میں کیا جاتا ہے۔ ان کی وسیع زاویۂ نگاہ کا اثر ہے کہ آج علم و فن کے ہر دروازے ہماری نسلوں کے لئے وا ہیں۔ سرسیّد نے جب انگریزی تعلیم اور سائنسی تعلیم کے لئے اقدامات اُٹھائے تو خود اپنے ہی قوم کے دانشوروں نے ہر ممکن کوشش کی کہ ان کی دانشوری اور دور بینی کو غلط قرار دیا جائے۔ لیکن سرسیّد تو کوئی عام ذہن کے مالک نہ تھے۔ سیاہ رات کی تاریکی سے جدوجہد کرنے کی قوت ان میں بے پناہ تھی۔ ان کی شخصیت میں سورج کی سی تمازت تھی، جو ہر تاریکی کو روشنی میں تبدیل کرنے کا فن جانتی تھی۔

سرسیّد اس وقت ادبی دنیا کے افق پر چمکے، جس وقت قوم کو ان جیسے رہنما اور رہبر اور مفکر کی سخت ضرورت تھی۔ سرسیّد کے اندر ایک رہنما، مصلح اور رہبر کی تمام خوبیاں بیک وقت موجود تھیں۔ انہوں نے قوم کو سب سے بڑی قوت ''خود اعتمادی'' عطا کی۔ انہوں نے نئی نسل کو ستاروں سے آگے جانے کے راستے بتائے۔ انگریزی اور سائنسی تعلیم کو آنے والی زندگی کی ترقی کے لئے ضروری قرار دیا۔ کائنات کے رازوں کو سمجھنے کی ترغیب دی۔ حقائق حیات، طبعیات، قدرت کے اسرار کی تلاش، وجود کی معنویت، انسان کے اعمال، اطوار اور اقدار میں چھپے ہوئے اصولوں اور سچائیوں کو تلاش کرنے کا عزم دیا۔ اور عملی طور پر اعلیٰ تعلیمی نظام تعمیر کر کے چاند اور سورج تک جانے کا حوصلہ دیا۔ بلند منزلوں کے تعین میں چلنے والے قافلے کو نہ صرف تیار کیا بلکہ ساتھ ہی ساتھ کارواں اور میر کارواں کے فرائض اور اصولوں سے آگاہ کیا۔

سرسیّد کے خیالات اور قدر وسیع تھے بیک وقت فکر و خیال اور جذبہ و احساس کی کثرت تھی۔ اگر صرف فکر و خیال ہوتا اور جذبہ و احساس نہ ہوتا تو ان کے کارنامے اور ان کے فلسفے عالمگیر نہ ہوتے۔ سرسیّد کے ذکر کے بغیر آج بھی علمی درس گاہیں دانشوروں کی محفلیں بے رونق رہ جاتی ہیں۔ سرسیّد نے قوم و ملت کے لئے جس انقلاب کا انتخاب کیا تھا وہ ہر طرح سے سودمند ثابت ہوا۔

اگر آج بھی ہماری نسلیں، انگریزی تعلیم اور سائنسی علوم سے نا آشنا ہوتیں تو آج ہم کہاں ہوتے؟ ہم اپنی نسلوں کو کیا جواب دیتے؟ اگر خدائے تعالیٰ نے سرسیّد کو وہ عملی بصیرت کے ساتھ ساتھ صبر و تحمل اور خود اعتمادی نہ عطا کی ہوتی تو ہم قلم اور تحریر کے مالک ہوتے ہوئے بھی آج ان کا استعمال نہیں کر پاتے۔ وقت کا، حالات کا، کتنا بڑا احسان ہے کہ قوم کو سرسیّد جیسی شخصیت نصیب ہوئی۔ جن کی سوجھ بوجھ اور علم کی نئی روشنی نے قوم میں پھیلی ہوئی قدامت پرستی تو ہم پرستی، دقیانوسی خیالات، بے حسی، لاعلمی اور بے عملی کو ختم کرنے کا خوبصورت کارنامہ انجام دیا۔ صد شکر! سرسیّد کا جنہوں نے ہمیں مٹنے سے بچالیا۔ یہ ان کا ہی احسان ہے کہ ہماری قوم کسی دوسری قوم سے کسی بھی اعتبار سے کمتر نہیں۔ اگر سرسیّد نہ ہوتے تو آج کے سائنسی دور میں شاید ہم صرف ساحل سے موجوں کا نظارہ کرتے۔

2. Write an essay on *any one* of the following: 35

(الف)	مولانا ابوالکلام آزاد
(ب)	احساسِ تنہائی — جدید دور کا اہم مسئلہ
(ج)	سفرِ تعلیم کا بہترین ذریعہ
(د)	منشی پریم چند

3. Write an imaginary dialogue of two friends on *any one* of the following: 10

الف)   وقت کی اہمیت

(ب)   احترام استاد

(ج)   اعلیٰ تعلیم کی اہمیت

(د)   بے روزگاری کا مسئلہ

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

عید کا چاند ہونا – کان کھڑے ہونا – گھی کے دیئے جلانا – گلے کا ہار ہونا – دال میں کالا ہونا – ناک میں دم کرنا – نو دو گیارہ ہونا – ہوائے باتیں کرنا۔

5. Translate into Urdu: 20

In the rural industrial sector, though most of the artisans are engaged in village industries, they cultivate. As a result, the pressure on lands increases. All of the artisans have been reinstated in their own ancestral vocation. Of course, they have been granted industrial loan by the Government for this. These loans are to be repaid in easy instalments. Again most of them have purchased and stored a good quantity of raw materials and modern tools and machineries with the help of these loans. As a result, their cost of production has decreased and their working efficiency has increased. It is true that in many cases these loans have been spent either in the reclamation of their lands on the marriage of their daughters. But in cases where procurement of loans is very difficult this sort of expenditure is not unlikely.

NEPALI ESSAY, PRÉCIS WRITING AND COMPOSITION

1. तलका कुनै एउटा विषयमा निबन्ध लेख्नुहोस् :   35

   (क) आदर्श मित्र

   (ख) पर्यावरण संरक्षण

   (ग) राष्ट्र निर्माणमा युवावर्गको भूमिका

2. निम्नलिखित विषयहरू मध्ये कुनै एउटा विषयमाथि दुइ मित्रहरू माझमा हुने कुराकानी वा संवादको विवरण लेख्नुहोस् :   10

   (क) आफ्नो गाँउमा पुस्तकालयको प्रयोजन छ अथवा छैन।

   (ख) आफ्नो जीवनको लक्ष्य

3. भाव विस्तार गर्नुहोस् (कुनै एउटा) :   10

   (क) एकता नै बल हो।

   (ख) साहित्य समाजको दर्पण हो।

4. निम्नलिखित शब्दहरूको विपरीतार्थक शब्द लेख्नुहोस्:   5

   अचेत, उग्र, आदि, मौखिक, खण्ड।

5. Write a Précis of the following passage with a suitable title: 20

   हामी भन्दा पछि आउने हाम्रा सन्तानका साहित्यिक समालोचकले देखाउलान् हाम्रो साहित्य हिमालसँग कति गाँसिएको छ। हिमालको आड लागेर हाम्रो साहित्य लता बनेर लहराएको छ। गीतमा हिउँका देउता देखा पर्छन्। तामाङ सेलोमा हिमाल छ। लोकगीतमा कति मीठा, सुमधुर विचार हिमालसँग अलङ्करित भएर प्रस्फुटित भएका छन्; त्यो कसले खोजी गर्ला ! हिमाल हामी बाहिर मात्र छैन हामी भित्र छ, हामीमा छ, हाम्रो आचार व्यवहारमा छ, हाम्रो सभ्यता र संस्कृतिमा छ, हाम्रो आहार र पोशाकमा छ, अनि छ हाम्रो साहित्यको मुटुभित्र। हिमालसँग हाम्रो चिरदिनको मैत्री भूली 'सगरमाथा' आरोहणलाई मानव र प्रकृतिको द्वन्दमा मानवको विजय घोषणा गरे पनि हिमालको शीतल प्रकृति द्वेषले जल्ने होइन। हिमालको मुटु कँपाउने, रगत जमाउने, स्वास एकोहोरो पार्ने, जस्ता शारिरिक कष्टलाई दबाएर आत्मबलको भर परी आत्म विश्वासको सहाराले तेनजिङ शेर्पाले अमर-कीर्ति पताका 'सगरमाथा'मा फहराए।

6. Translation into Nepali: 20

   In the rural industrial sector, though most of the artisans are engaged in village industries, they cultivate. As a result, the pressure on lands increases. All of the artisans have been reinstated in their own ancestral vocation. Of course, they have been granted industrial loan by the Government for this. These loans are to be repaid in easy instalments. Again most of them have purchased and stored a good quantity of raw materials and modern tools and machineries with the help of these loans. As a result, their cost of production has decreased and their working efficiency has increased. It is true that in many cases these loans have been spent either in the reclamation of their lands on the marriage of their daughters. But in cases where procurement of loans is very difficult this sort of expenditure is not unlikely.

MAA(C)-GK/21

2021

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 same language.*

Group-A

1. Mention the name of the authors of the following books.   1×10=10

   (i) Second Sex

   (ii) Social Change in Modern India

   (iii) Silent Spring

   (iv) Light on Yoga

   (v) My Journey — Transforming Dreams Into Actions

   (vi) The Story of my experiments with truth

   (vii) The Prince   Machevelli

   (viii) The Book of Laughter and Forgetting

   (ix) Makers of Modern India

   (x) Love in the Time of Cholera

2. Short Questions: 2×5=10

   (i) Define ecofeminism.

   (ii) Whose names were associated with Bramha Samaj?

   (iii) What is the Doctrine of Lapse?

   (iv) Who were the moderate leaders of Indian National Congress?

   (v) Why is B. R. Ambedkar called Babasaheb?

3. Who's who: (Short Information about the following persons)   3×5=15

   (i) Adoor Gopalakrishnan

   (ii) Don Bradman

   (iii) Steven Weinberg

   (iv) Maya Angelon

   (v) Taylor Alison Swift

Please Turn Over

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4. Short answer type questions: 4×5=20
   (i) Genetic Engineering
   (ii) Citizen's Charter
   (iii) Chipko Movement
   (iv) Give an account of Quit India Movement
   (v) What do you know about Chandrayaan-3?

5. Answer the following questions: 5×5=25
   (i) What is the rank of India in the Global Gender Gap Index 2023?
   (ii) Explain the importance of Global Environmentalism.
   (iii) What are the social issues of artificial intelligence?
   (iv) What is Jayaprakash Narayan's total revolution?
   (v) What were the findings of the Towards Equality Report (1974)?

Group-B

6. Attempt *any two* questions : 10×2=20
   (i) Write a note on the fundamental duties of citizens of India.
   (ii) Explain the history of Section 377 (IPC) in India.
   (iii) Discuss the objectives of good governance.
   (iv) Why Calcutta was considered as the third city in the world to get electric power?

2021

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 same language.

Answer *all* questions.

1. (a) In a G.P. sum of first n terms is S where first term is a and common ratio is r. Prove that
$$n = 1 + \frac{\log S - \log a}{\log r}.$$

   (b) Using G.P. find rational expression of $0.2\dot{3}\dot{5}$.

   $5+5=10$

2. (a) If a person takes a home loan of 10 lakhs for 15 years with a rate of interest 9% per annum compounded monthly. What will be his EMI (Equated Monthly Instalment).
   [Given: $(1.0075)^{-180} = 0.2605$, $(0.7395)^{-1} = 1.3524$]

   (b) How many ways letters of the word COCACOLA can be arranged such that first and last terms are C and A respectively always?

   $5+5=10$

3. (a) Simplify: $x^{\log_{x^2} 15} \cdot y^{\log_{y^2} 21} \cdot z^{\log_{z^2} 35}$.

   (b) Two type of mixtures of Darjeeling and Assam tea are sold in the market at Rs. 1408 and Rs. 1045 per kg. In the first Darjeeling and Assam tea are mixed in a ratio of 4:1 whereas in the other mixture it is in the ratio 2:1. If there is a profit of 10%, find the cost price of Darjeeling and Assam tea.

   $5+5=10$

4. (a) Find the Arithmatic mean and Standard deviation of
   x: 1   2   3   4 ... n.
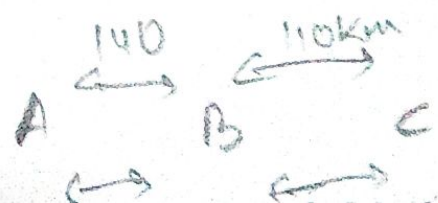 f: 1   2   3   4 ... n.

   (b) A train runs at a speed of 50 kmph from A to B and from B to C speed is 60 kmph. If the distance from A to B is 140 km and from B to C is 110 km, then find the average speed of the train.

   $7+3=10$

5. (a) In a class 31 failed in English, 38 failed in Mathematics and 48 failed in Accountancy. Also 15 failed in both English and Mathematics, 18 failed in both Mathematics and Accountancy, 20 failed in both Accountancy and English. If 10 students failed in all 3 subjects and 4 students passed in all 3 subjects then find the number of students in the class.

   (b) If $f(x) = 2x^3 - 3x^2 + x + 5$, then compute $f(x)$ for $x = 0, 1, 2, 3, 4$ and construct the difference table. Find also $\Delta^2 f(1)$.

   $6+4=10$

6. (a) Obtain the Spearman Rank correlation co-efficient from the following data:

x:	68	64	75	50	64	80	75	40	55	64
y:	62	58	68	45	81	60	68	48	50	70

Please Turn Over

(b) 10 coins are tossed n times. Find the correlation co-efficient between number of head and number of tail. 7+3=10

7. (a) Choose a suitable Interpolation formula to find the missing values of the function.

x:	0	1	2	3	4	5
$f(x)$:	2	8	–	20	–	32

Write logic to justify your choice.

(b) Standard deviation is calculated on a data set x_i, $i = 0, 1, 2, ... 10$ and found to be 1.2. If it is calculated on y_i, $i = 0, 1, 2, ... 10$ where $y_i = 2x_i + 3$, then what will be standard deviation on data set of y_i? 8+2=10

8. (a) The following table gives group Index numbers and weights of different heads of expenditure in the calculation of cost of living Index.

Group	Index	Weight
Food	221	35
Clothing	198	14
Fuel	?	15
Rent	183	8
Miscellaneous	161	20

If the cost of living Index is 193, find the Index Number of Fuel group.

(b) On the basis of the following information calculate the Fisher's Ideal Index number: 4+6=10

Commodity	Base Year		Current Year	
	Price	Quantity	Price	Quantity
A	2	40	6	50
B	4	50	8	40
C	6	20	9	30
D	8	10	6	20
E	10	10	5	20

9. (a) Following are marks obtained by 590 students in a certain examination. Find out the number of students secured marks between 90 and 100.

Marks	Number of Students
below 20	250
20 – 40	120
40 – 60	100
60 – 80	70
80 – 100	50

(b) How many numbers are divisible by 5 between 100 to 10,000 (Both numbers are excluded)? 6+4=10

10. (a) Is it possible that $2x + 3y = 5$ and $3x + 2y = 9$ are two regression lines? If so find their correlation co-efficient.

(b) The analysis of results of a budget survey of 150 family gave an average monthly expenditure of Rs. 1200 on food item with a standard deviation of Rs. 150. After the analysis is completed it is found that the figure recorded for one family was wrongly taken as 150 instead of 1050. Determine the correct value of the average expenditure and standard deviation. 4+6=10

2021

AUDITING

Time Allowed — 3 Hours   *Full Marks — 100*

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

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

Answer any five questions.

1. (a) Discuss the provisions of Companies Act, 2013 regarding unclaimed dividend.

   (b) Distinguish between Narrative records and Check-lists.

   (c) Discuss auditor's duty with respect to vouching of payments of wages and salaries.

   (d) Explain what is meant by Adverse or Negative report.   5+5+5+5=20

2. (a) How will you as an auditor verify copyright?

   (b) What are Audit Working Papers? Who can claim the ownership of these papers? Explain with reference to the relevant standard on Auditing.

   (c) Explain in brief the relationship between Materiality and Audit Risk.

   (d) What are the social objectives of audit?   5+5+5+5=20

3. (a) Discuss the applicability of CARO, 2020.

   (b) The first auditor of Ltd., a government company was appointed by the Board of Directors. Is the appoinment valid? Discuss with reference to sections of Companies Act, 2013.

   (c) While conducting the audit of a limited company for the year ended 31st March, 2023, the auditor wanted to refer to the minutes book. The Board of Directors refused to show the minutes book to the auditor. What would you do as the auditor?

   (d) Briefly explain the rights of a company auditor.   5+4+6+5=20

4. (a) What are the circumstances where auditing through computer must be used?

   (b) You have been appointed auditor of Dr. A Hospital. Discuss any five points that would attract your attention while audit.

   (c) State the requirements relating to audit sampling, sample design, sample size and selection of items for testing.

   (d) What are the provisions regarding appoinment of subsequent auditors of a Government and Non-Government company?   6+4+5+5=20

5. (a) Explain the objectives of the auditor regarding written Representations.

   (b) Enumerate the circumstances under which retiring auditor can be re-appointed.

   (c) Discuss the objectives of Environment Audit.

   (d) What is Emphasis of Matter Paragraph, when it is used?   5+5+5+5=20

Please Turn Over

6. Write short note on *any four*:

(a) Cost Audit

(b) Auditor's Lien

(c) Walk-through test

(d) Tolerable Error and Expected Error

(e) Green Audit

(f) Quality of an auditor

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2021

MAA(O)-IND/21

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 given either in **English** or in **Bengali** but all answers

must be in one and the same language.

Answer **Question No.** 1 and **any four** from the rest.   8 x 5 = 40

1.   Answer **any five** from the following :-

    (a)   Distinguish between money market and capital market.

    (b)   State the objectives of Credit Rating.

    (c)   Outline the basic structure of financial system.

    (d)   'The registration of Merchant Banking follows SEBI regulations'- Justify your answer.

    (e)   What is Repo Rate ? How does it differ from SLR ?

    (f)   Give an account of Indirect finance.

    (g)   Who are the main participants of Indian call money market ?

    (h)   Distinguish between nominal interest rate and real interest rate.

    (i)   Explain any <u>two</u> functions of RBI.

2.   Discuss the various methods of credit control as it is followed by the RBI.   15

3.   'The IRDA of India performs functions, execute powers within the specified objectives' –

    Discuss the statement.   15

4.   (a)   Distinguish between commercial bank and central bank.   7

    (b)   Explain the concept of money multiplier.   8

5.   (a)   Give an account of LIC of India.   10

    (b)   'Life Insurance and general insurance differs in certain aspects' – Justify the

    Statement.   5

6.   What role do brokers play in stock market ? In this respect, explain the concept of sub

    Brokers ?   10 + 5 = 15

7.   (a)   Discuss on the role of finance in an economy.   8

    (b)   Give an account of recent changes in interest rate structure in India.   7

2021

COST & MANAGEMENT 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 given either in **English** or in **Bengali**
but all answers must be in one and same language.*

Answer Question No. 8 *and any five from the rest.*

1. (a) From the following information calculate re-order level, maximum level and minimum level
of stock:

Re-order quantity	60,000 units
Minimum stock level to allow for emergencies	5 weeks
Average lead time	4 weeks
Average consumption rate per week	5000 units
Minimum consumption in 4 weeks	16000 units

(b) A company buys its annual requirement of 3,60,000 units in six installments. Each unit costs
Rs. 10 and the ordering cost is Rs. 250. The inventory carrying cost is estimated at 2% of unit
value. Find the total annual cost of the existing inventory policy. How much money can be
saved by using E.O.Q?

(c) The stock of meterial held on 01.04.23 was 400 units @5 per unit. The following receipts and
issues were recorded. You are required to prepare the Stores Ledger Account, showing the
values of issues would be calculated under FIFO.

Date	Particulars
02.04.23	Purchased 100 units @ Rs. 5.5 p.u.
06.04.23	Issued 400 units
09.04.23	Purchased 600 units @ Rs. 6.5 p.u.
12.04.23	Issued 400 units

(d) Differentiate between cost control and cost reduction, mentioning any 4 points.

4+4+4+4=16

Please Turn Over

2. (a) A workman takes 9 hours to complete a job on daily wages and 6 hours on a scheme of payment by results. His hourly rate is Rs. 20. The Material cost of the product is Rs. 40 and factory overheads are recovered at 150% of the total direct wages. Calculate the factory cost of the product under following methods: (a) Time Rate system, (b) Halsey plan, (c) Rowan plan

(b) Two plumbers, a man and a woman undertake a job (on piece rate basis) for Rs. 3,225. The time spent by each of them is 220 ordinary working hours. The rates of pay on time rate basis are Rs. 3.75 per hour for each of the two fitters, Rs. 2.5 per hour for the man and Rs. 1.25 per hour for the woman. The amount of piece-work premium and the share of each worker, when the piece-work premium is divided proportionately to the wages paid. Compute the selling price of the above job on the basis of the following additional data:

Cost of the direct material Rs. 5,025; works overhead at 20% of prime cost; selling overhead at 10% of works cost and profit at 25% on cost of sales.

(c) Gross pay Rs. 30,90,000 (including cost of idle time hours paid to employee Rs. 75,000); Accommodation provided to employee free of cost [this accommodation is owned by employer, depreciation of accommodation Rs. 3,00,000, maintenance charges of the accommodation Rs. 2,70,000, municipal tax paid for this accommodation Rs. 9,000], Employer's Contribution to P.F. Rs. 3,00,000 (including a penalty of Rs. 6,000 for violation of PF rules), Employee's Contribution to P.F. Rs. 2,25,000. Compute the employee cost. 6+6+4=16

3. (a) In a factory, the expenses of a factory are charged on a fixed percentage basis on wages and office overhead expenses are calculated on the basis of percentage of works cost. You are required to find the rate of factory and office overheads.

Particulars	I Order	II Order
Material	31,250	45,000
Wages	25,000	35,000
Selling Price	1,12,125	1,54,700
Percentage of profit on cost	15%	12%

(b)

Cost of machine	50,000
Estimated life	10 years
Scrap Value (Rs.)	5,000
Working time (50 weeks of 44 hours each)	2,200
Machine maintenance p.a. (in hours)	200
Setting up time estimated at 5% of productive time	
Electricity is 16 units per hour @ 10 paise per unit	
Chemicals required weekly (Rs.)	100
Maintenance cost per year (Rs.)	6,000

Two workers control the operations of the machine together with 6 other machines, their combined weekly wages are Rs. 700. Departmental overhead allocated to this machine annually is Rs. 10,000. Calculate the machine hour rate.   8+8=16

4 (a) The data pertaining to Heavy Engineering Ltd. using are as follows at the end of 31.03.2022. Direct material Rs. 90,000; direct wages Rs. 75,000; Selling and distribution overhead Rs. 52,500; Administrative overhead Rs. 42,000, Factory overhead Rs. 45,000 and Profit Rs. 60,900.

(i) Prepare a cost sheet showing all details.

(ii) For 2022-23, the factory has received a work order. It is estimated that the direct materials would be Rs. 1,20,000 and direct labour cost is Rs. 75,000. What would be the price of a work order if the factory intends to earn the same rate of gross profit on sales, assuming selling and distribution overheads has gone up by 15%? The factory overhead is recovered as a percentage of direct wages and administrative and selling and distribution overheads as a percentage of works cost, based on cost rates prevalent in the previous year.

(b) Prepare a Statement Reconciling the figures shown by the cost and financial accounts based on the figures given below:

Profits as per financial accounts	27,825
Profits as per cost accounts	42,990
Director's fee not charged in cost accounts	975
Provision for bad and doubtful debts	855
Bank interest credited	45
Income tax	12,450
Overheads as per cost accounts	12,750
Overheads as per financial accounts	12,480
Depreciation on building charged in financial accounts	1,200

10+6=16

5. (a) A product passes through three processes— A, B and C. 10,000 units at a cost of Rs. 3.30 were issued to Process A. The other direct expenses were as follows:

	Process-A	Process-B	Process-C
Sundry materials	4,500	4,500	4,500
Direct labour	13,500	24,000	19,500
Direct expenses	3,000	3,000	4,509

The wastage of process A was 5% and in process B 4%. The wastage from process A was sold at Rs. 0.75 per unit, and that of B at Rs. 1.5 per unit and that of C at Rs. 3. The overhead charges were 160% of direct labour. The final product was sold at Rs. 30 p.u. fetching a profit of 20% on sales. Find out the percentage of wastage in process C. Show the necessary process accounts.

(b) X, Y Ltd. manufactures product A which yields two by-products B and C. The actual joint expenses of manufacturing for a period were Rs. 8,200. The profits on each product as a percentage of sales are $33\frac{1}{3}\%$, 25% and 15% respectively. Subsequent expenses are as follows:

Particulars	A	B	C
Material	500	225	125
Labour	1000	625	250
Overhead	750	625	225
	2250	1475	600
Sales	30,000	20,000	12,500

Apportion the joint expenses.

10+6=16

6. (a) There are two warehouses for storing finished goods produced in a factory. Warehouse 'A' is at a distance of 10 kms. and Warehouse 'B' is at a distance of 15 kms. from the factory. A fleet of 5 tonne lorries is engaged in transporting the finished goods from the factory. The records show that the lorries average a speed of 30 kms. per hour when running and regularly take 40 minutes to load at the factory. At warehouse 'A' unloading takes 30 minutes per load while at warehouse 'B' it takes 20 minutes per load. Drivers' Wages, depreciation, insurance and taxes amount to Rs. 180 per hour operated. Fuel oil, tyres, repairs and maintenance cost Rs. 24 per kilometer. You are required to draw up a statement showing the cost per tonne kilometer of carrying the finished goods to the two warehouses.

(b) The following figures are supplied to you by a contractor for the year ending 31st December, 2022.

Particulars		Amt. (Rs.)
Work in progress on 31.12.2021	42,500	
Less: Cash received from contractee	27,500	
		15,000
During the year:		
Wages		4250
Material Bought		3000
Working Expenses		750
Mat issued from stores		5250
Administrative expenses (Rs. 125 chargeable to Profit & Loss A/c)		625
Plant		1250
Material returned to supplier		225
Material returned to stores		275
Works certified		7500
Contract finished		11250
Profits taken upon contracts		5750
Advances from contractee		20000

Prepare a Contract Ledger A/c, total contractee's and show work in progress as it would appear in the balance sheet.   6+10=16

7. (a) A company is at present working at 90 per cent of its capacity and producing 13,500 units per annum. It operated a flexible budgetary system. The following figures are obtained from its budget.

Particulars	90%	100%
Sales	18,75,000	20,00,000
Fixed expenses	3,75,625	3,75,750
Semi-fixed expenses	1,21,875	1,25,625
Variable expenses	1,81,250	1,86,875
Units made	13,500	15,000

Labour and material costs per unit are constant under present conditions. Profit margin is 10%.

(i) You are required to determine the differential cost of producing 1,500 units by increasing capacity to 100%.

(ii) What would you recommend for an export price for these 1,500 units taking into account that overseas prices are much lower than indigenous prices?

(b) The standard set for material consumption was 10 kg. @ Rs. 22.5 per kg.

In a cost period:

Opening stock was 10 kg. @ Rs. 22.5 per kg

Purchases made 50 kg. @ Rs. 21.5 per kg.

Consumption 11 kg.

Calculate the Material Usage and Price variance in the following situations:

(i) When variance is calculated at point of purchase

(ii) When variance is calculated at point of issue on FIFO basis

(iii) When variance is calculated at point if issue on LIFO basis   8+8=16

8. (a) X Ltd. supplied clothing items of Y Ltd. The production capacity of X Ltd. facilitates production of any one item for a particular period of time. The following are the cost and other information for the production of the two different items, shirt and dress:

Particulars	Shirt	Dress
Per unit		
Cloth used	1.6 mtrs	1.6 mtrs
Machine Time: Cutting	0.6 hrs	0.25 hrs
Machine Time: Dyeing	0.5 hrs	0.55 hrs
Target Price	1450	1150
Target hours available: Machine A 4,000 hours Machine B 4,500 hours		
Cloth Available is 13,000 kgs @ 125 mtr.		
Variable overheads per machine hour: Machine A: Rs. 800, Machine B: Rs. 1000		

12860 metre
18 cents @ Rs 125/metre.

(i) Identify the item—shirt or dress that will maximise the contribution at the offered price.

(ii) If Y Ltd. reduces target price by 10% and offers Rs. 600 per hour of unutilized machine hour, calculate the total contribution from the clothing item identified above?

(b) The following is the statement of a Radical Co. for the month of June:

Particulars	Products		
	L	M	Total
Sales	1,50,000	1,50,000	3,00,000
Variable cost	1,05,000	75,000	1,80,000
Contribution	45,000	75,000	1,20,000
Fixed cost			90,000
Profit			30,000

You are required to compute the P/V ratio for each product and then compute the P/V Ratio, Break-even Point and Net profit for the following assumption.

(i) Sales revenue divided 60% to Product L & 40% to Product M.

(ii) Sales revenue divided 40% to product L & 60% to Product M.   10+10=20

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.

Answer may be given either in <u>English</u> or in <u>Bengali</u> but all answers

must be in one and the same language.

Answer <u>Question No. 1</u> which is compulsory and <u>four</u> from the rest :-

1.   Write **short note** of the following questions :-

   (a)   Responsibilities of top level management.

   (b)   Break-even analysis.

   (c)   Mc gregor's theory X.

   (d)   Departmentation by customer.   5 x 4 = 20

2.   (a)   Explain the elements of staffing.   10

      (b)   Discuss the importance of staffing.   10

3.   (a)   Explain the factors affecting Span of management.   10

      (b)   What are the barriers to effective delegation of authority ?   10

4.   (a)   Critically analyse the nature of management.   10

      (b)   Why social responsibility of management is so important ?   10

5.   (a)   Analyse the importance of strategic planning.   10

      (b)   Elaborate the types of planning premises.   10

6.   (a)   Define autocratic leadership. Analyse types of autocratic leadership.   4 + 6 = 10

      (b)   Explain the importance of manpower planning.   10

7.   (a)   What are the sources of recruitment ?   10

      (b)   What are the traditional tools of control ?   10

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