

2016

BENGALI ESSAY, PRECIS WRITING & 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. If any question has parts, the prescribed number of parts must be attempted one after the other and not here and there.

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

- ১। যে কোন একটি বিষয় অবলম্বনে প্রবন্ধ রচনা করুন: - 35
- ক) অসহিষ্ণুতা : ক্রমবর্ধমান এক সামাজিক ব্যাধি
খ) গ্রামাঞ্চলে মেয়েদের শিক্ষা: সুযোগ - সুবিধা ও প্রতিবন্ধকতা
গ) পশ্চিমবঙ্গে গ্রাম -উন্নয়ন
- ২। যে কোন একটি বিষয় অবলম্বনে দুই বন্ধুর কাল্পনিক বিতর্ক সংলাপ রচনা করুন : 10
- ক) ক্রীড়াক্ষেত্রে ব্যয় বরাদ্দ প্রচুর , কিন্তু আমাদের দেশ এখনও পিছিয়ে।
খ) ব্যবসায় লাভ বনাম লোভ।
- ৩। অশুদ্ধি সংশোধন করুন : 5
- শিরপীড়া , নৃসংশ , লজ্জাস্কর , সমিচিন , দুর্বিসহ
- ৪। নিম্নলিখিত বাগ্‌ধারাগুলিকে সার্থক বাক্যে প্রয়োগ করুন। 5
- চোখের বালি , বর্ণচোরা আম , গৌরচন্দ্রিকা , কৃপমণ্ডক , একাদশে বৃহস্পতি।
- ৫। সার্থক শিরোনাম সহ গদ্যাংশটির সার সংক্ষেপ করুন: 25
- (স্মরণীয় কালজ গ্রন্থের ব্যবহার করুন)

আমরা পরবাসী। দেশে জন্মালেই দেশ আপন হয় না। যতক্ষণ দেশকে না জানি যতক্ষণ তাকে নিজের শক্তিতে জয় না করি , ততক্ষণ সে দেশ আপনার নয়। আমার এই দেশকে আমি জয় করিনি। দেশে অনেক জড় পদার্থ আছে , আমরা তাদেরই প্রতিবেশী ; দেশ যেমন এইসব বস্তুপিণ্ডের নয় , দেশ তেমনি আমাদেরও নয়। এরই নাম জড়ত্ব - একেই বলি মোহ যে মোহাভিভূত সেইত চির- প্রবাসী। সে জানে না সে কোথায় আছে। সে জানে না তার সত্যসম্বন্ধ কার সঙ্গে। বাহিরের সহায়তার দ্বারা নিজের সত্যবস্তু কখনওই পাওয়া যায় না। আমার দেশ আর কেউ আমাকে দিতে পারে না। নিজের সমস্ত ধন -জন -প্রাণ নিয়ে দেশকে যখনই আপন বলে জানতে পারব তখনই দেশ আমার স্বদেশ হবে। পরবাসী স্বদেশে যে ফিরেছি তার লক্ষণ এই যে , দেশের প্রাণকে নিজের প্রাণ জানি। পাশে প্রত্যহ মরছে দেশের লোক রোগে ও উপবাসে , আর আমি পরের উপর সমস্ত দোষ চাপিয়ে মঞ্চের উপর দেশাত্মবোধের বাগ্‌বিস্তার করছি। এতবড় অবাস্তব অপদার্থতা আর কিছুই হতে পারে না।

P. T. O.

ইতিদাসের
খুশম
দেও
ইতিদাসের
সৌভাগ্য
সৌভাগ্য
ইতিদাসের
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ইতিদাসের
ইতিদাসের

৬। বাংলায় অনুবাদ করুন:

20

Long years ago we made a tryst with destiny, and now that time comes when we shall redeem our pledge, not wholly or in full measure, but very substantially. At the stroke of the midnight hour, when the world sleeps, India will awake to life and freedom. A moment comes, which comes but rarely in history, when we step out from the old to new, when an age ends, and when the soul of a nation, long suppressed, finds utterance. It is fitting that at this solemn moment we take the pledge of dedication to the service of India and her people and to the still larger cause of humanity with some pride. At the dawn of history India started on her unending quest and trackless centuries which are filled with her striving and the grandeur of her successes and her failures. Through good and ill fortunes alike she has never lost sight of that quest or forgotten the ideals which gave her strength. We end today a period of ill fortunes and India discovers herself again. The achievement we celebrate today is but a step, an opening of opportunity, to the greater triumphs and achievements that await us. Are we brave enough and wise enough to grasp this opportunity and accept the challenge of the future? Freedom and power bring responsibility. The responsibility rests upon this assembly, a sovereign body representing the sovereign people of India. Before the birth of freedom we have endured all the pains of labour and our hearts are heavy with the memory of this sorrow. Some of those pains continue even now. Nevertheless, the past is over and it is the future that beckons to us now.

উল্লিখিত
সংস্কৃত

ENGLISH ESSAY, PRECIS 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.

1. Write an essay on any one of the following topics :-

(a) Man is a fantastic animal

(b) Tradition and modernity

(c) Should all education be employment-oriented ?

35

2. Read the following passage carefully, and answer the questions that follow, on the basis of the given passage :-

There is one rather grave psychological obstacle to the establishment of a World Government. It is that there would be no outside enemy to fear. Social cohesion, in so far as it is instinctive, is mainly promoted by a common danger or a common enmity. This is most obvious where a grown-up person is in charge of a number of unruly children. So long as everything remains quiet, it is difficult to get the children to obey, but if anything frightening happens, such as a bad thunderstorm or a fierce dog, the children instantly seek the protection of the grown-up and become completely obedient. The same sort of thing applies to adults, though not quite so obviously. Patriotism is far more intense in time of war than at other times, and there is a readiness to obey even onerous governmental decrees which is absent when there is secure peace. A World Government, since it would have no external human enemies, would not be able to invoke quite this motive for loyalty. I think it would be necessary, as an essential part of education, to remind people of the dangers that would still remain, such as poverty and malnutrition and epidemics, and also, to make them aware that, if loyalty to the World Government failed, scientific war might once more be probable.

(a) Of what dangers should people be reminded to keep them loyal to the World Government ?

6

(b) How does the author establish a similarity between the attitude of children towards a grown-up person in charge of them and that of adults towards their own Government ?

8

(c) What is the psychological obstacle to the establishment of a World Government ?

6

3. Write a Precis of the following passage and add an appropriate title to it : (Use the special sheet prescribed for the purpose)

The habit of reading is one of the greatest resources of mankind ; and we enjoy reading books that belong to us much more than if they are borrowed. A borrowed book is like a guest in the house ; it must be treated with punctiliousness, with a certain considerate formality. You must see that it sustains no damage ; it must not suffer while under your roof. You cannot leave it carelessly nor can you mark it ; you cannot turn down the pages. You cannot use it familiarly. And then, some day, although this is seldom done, you return it as scheduled.

But your own books belong to you ; you treat them with that affectionate intimacy that annihilates formality. Books are for use, not for show, you should own no book that you are afraid to mark up, or afraid to place on the table, wide open and face down.

well
rel
to
jealous
knowledge
jealous
jealous

A good reason for marking favourite passages in books is that this practice enables you to remember more easily the significant sayings, to refer to them quickly, and then in later years it is like visiting a forest where you once blazed a trail. You have the pleasure of going over the old ground, and recalling both the intellectual scenery and your own earlier self.

Everyone should begin collecting a private library in youth ; the instinct of private property which is fundamental in human beings can here be cultivated with every advantage and no evils. Our should have one's own bookshelves, which should not have door, glass-windows or keys ; they should be free and accessible to the hand as well as to the eye. The best of mural decorations is books ; They are more varied in colour and appearance than any wall paper, they are more attractive in design, and they have the prime advantage of being separate personalities, so that if you sit alone in the room in the firelight you are surrounded with intimate friends. The knowledge that they are there in plain view, is both stimulating and refreshing. You do not have to read them alone. Most of my indoor life is spent in a room containing six thousand books ; and I have a stock answer to the invariable question that comes from strangers : "Have you read all of these books ?" "Yes", I say, " and some of them twice". This reply is both true and unexpected.

There are no friends - it must be asserted - like living, breathing corporate men and women ; my devotion to reading have never made me a recluse. But book-friends have this advantage over living friends ; you can enjoy the most truly aristocratic society in the world whenever you want it. The great dead are beyond our physical reach, and the great living are usually almost as inaccessible. As for our personal friends and acquaintances, we cannot always see them. Perchance they are asleep or away on a journey. But in a private library you can at any moment converse with Socrates or Shakespeare or Carlyle or Dickens or Galsworthy. And there is no doubt that in these books you see these men at their best. They wrote for you. They "laid themselves out". They did their ultimate best to entertain you, to make a favourable impression. You are necessary to them as an audience is to an actor. Only instead of seeing them naked you look into their heart of hearts. 30 + 5

4. An officer was entrusted with the task of supervising the work of construction of a bridge joining two parts of a district town separated by a small river. The mandatory period for completion of the project was eight months. One year after the beginning of the work - as the project remained still incomplete with all the allotted fund (granted by the Govt.) exhausted - the same officer was issued a "show cause" notice by the Govt.

Write an explanatory letter (within a span of 200 words) by which the same officer may defend himself/herself.

(Write A, B, C in place of name, address etc.) 10

OR

Discuss the following statement within a span of 200 words :-

"Letter-writing is no doubt a lost art" 10

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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.

Parts of a question should be answered together and should not be interposed by answers to other questions.

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

GROUP - A

1. Name the authors of the following books :-

- (a) Ignited Minds
- (b) Prison diary
- (c) Ghare phera
- (d) The God of Small Things
- (e) Fault Lines.

2 x 5

2. What do the following abbreviations stand for :-

- (a) ELISA
- (b) SWIFT
- (c) VOIP
- (d) PMSBY
- (e) ISO

2 x 5

3. Explain the following terms in brief :-

- (a) P M J D Y
- (b) Ebasta Scheme
- (c) Make in India
- (d) M U D R A
- (e) Digilocker Scheme

2 x 5

4. Attempt the following questions :-

- (a) What is the name of currency of Brazil ?
- (b) Where is the capital of South Sudan (Republic of South Sudan) located ?
- (c) What is the currency of Swaziland (Kingdom of Swaziland) ?
- (d) What is eco-commerce ?
- (e) What is G N P ?

2 x 5

P. T. O.

Star for

15-066 15-216
15-066
150
65/128
200 20 a

ASC-6/15

-: 2 :-

5. Answer the following questions :-
- (a) What is 'gunboat diplomacy' ?
 - (b) What is 'Ursus maritimus' better known as ?
 - (c) What is the meaning of 'Etymology' ?
 - (d) What was 'Operation Barbarosa' ?
 - (e) What was the ancient name for Iraq ?
- 2 x 5

GROUP - B

Attempt any four questions

227
20/00
msh.

- 6. Critically examine the notion of 'Bio-politics'.
 - 7. Discuss the achievements of India in Rio-Olympic.
 - 8. Discuss the concept of 'Digital India'.
 - 9. Critically evaluate the development of small scale industries in India.
 - 10. What is Tiangong-2 ? Which Country is associated with it ? Give a short account of its salient features.
 - 11. Discuss the significance of the Preamble to the Constitution of India.
- 12 1/2 x 4

§§§§§§§§§§§§§§§§§§

BUSINESS MATHEMATICS AND STATISTICS

Time Allowed : 3 Hours

Full Marks : 100

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

GROUP - A [BUSINESS MATHEMATICES]
(FULL MARKS - 50)

1. Attempt any four of the following :

(5×4=20)

- a) Explain bonus share.
- b) Find simple interest on Rs. 2,500 for 3 years at 5% p.a.
- c) Find the value of $f(4)$, where $f(x) = x^2 + 7x + 4$.
- d) Explain the term Cartesian product of two sets.

e) If $A = \begin{bmatrix} 5 & 4 \\ 3 & 2 \end{bmatrix}$

Then find $5A$.

f) Shade the region defined by an inequality $3x + 4y \geq 12$.

195
320
360
480
1225
720

$f(4) = 16 + 28$

2. Attempt any three of the following :

(5×3=15)

a) Find the determinant of the matrix $A = \begin{bmatrix} 3 & 1 & 2 \\ 2 & 2 & 5 \\ 1 & 0 & 4 \end{bmatrix}$

b) Which investment is better, 8% at Rs. 80 or 15% at Rs. 120 ? Justify. (Face value = Rs. 100)

c) If $y = x^2 \cdot \log x$ then find dy/dx

d) What is EMI (Equated Monthly Installments) of a loan of Rs. 25,000 repaid in 4 years. If the rate of interest is 5% p.a. on the outstanding amount at the beginning of each year.

$[(1.05)^4 = 1.2155]$

e) A manufacturer produces bicycles and tricycles each of which must be processed through two machines A and B. Machine A has maximum of 120Hours available and machine B has of 180 hours available. Manufacturing of tricycle requires 6 Hours on Machine A and 3 Hours on Machine B, while a bicycle requires 4 Hours on Machine A and 10 Hours on Machine B. If profits are Rs. 45 for a tricycle and Rs. 65 for a bicycle. Formulate LPP to have a maximum profit.

$\frac{120 \times 45}{20} = 270$
 $\frac{120 \times 15}{20} = 90$
180

$\frac{80 \times 8}{10} = 64$
 $\frac{120 \times 15}{10} = 180$

3. Attempt any three of the following :

(5×3=15)

P. T. O.

10
420
1750
5950
8100
4950
2340
300

$\frac{450 \times 100 + 100 \times 15}{100} = 55$

$\frac{100 \times 8 \times 8}{100} = 64$

$\frac{25000 \times 1.05^4}{100} = 25000 \times 1.2155 = 30387.5$

1250

$t = \frac{I \times 100}{P \times i}$
 $i = \frac{P \times i}{100}$
 $120 - 18 = 102$

a) What is the difference between compound interest and simple interest at 10% p.a. on Rs. 1,000 for two years? (compounded yearly)

b) Using matrix inverse method, solve the following system of linear equations :

$$2x - 3y = 3$$

$$4x - y = 11$$

c) If $y = 6x^3 + 3x^2 + 8x + 10$ then find dy/dx

d) Solve the following Linear Programming Problem (L.P.P.) by graphical method.

$$\text{Maximise } Z = 10x + 15y$$

Subject to

$$12x + 5y \leq 60$$

$$5x + 10y \leq 20$$

$$x, y \geq 0.$$

e) Discuss the continuity of the function :

$$f(x) = x^2 - 1, 0 \leq x \leq 2$$

$$= x + 1, 2 \leq x \leq 4$$

at $x = 2$

Group - B [BUSINESS STATISTICS]
(FULL MARKS - 50)

Answer Any 2 (Two) Questions

4. (a) The following data relate to the monthly expenditure (in rupees) of two families A and B.

Items of expenditure	Expenditure in Rs.	
	Family - A	Family - B
Food	1600	1200
Clothing	800	600
Rent	600	500
Light	400	200
Fuel	800	600

Represent the above data by a suitable percentage diagram.

(b) Find Arithmetic mean for the following frequency distribution:

Marks	0-10	10-20	20-30	30-40	40-50	50-60
No of students	10	20	50	60	40	20

(12.5+12.5)

Contd...P/3.

5. (a) Calculate the median of the following distribution:

Length in inches	0-20	20-40	40-60	60-80	80-100	100-120	120-140	140-160
No. of units	1	14	35	85	90	45	18	2

(b) Find Mode from the following data:

12	14	16	18	26	16	20	16	11	12	16	15	20	24
----	----	----	----	----	----	----	----	----	----	----	----	----	----

31-858
14

M = 17.77
M = 16
M = 14

(12.5+12.5)

6. (a) Calculate the mean deviation from mean from the following data. Also find its co-efficient.

X:	5	10	15	20	25	30
F:	3	4	8	12	7	2

1 + 8 - 7
23.8 - 72

(b) Compute standard deviation with the help of assumed mean.

Marks	10	20	30	40	50	60
No. of students	8	12	20	10	7	3

(12.5+12.5)

7. (a) Calculate the co-efficient of correlation from the following data:

X:	57	58	59	59	60	61	62	64
Y:	67	68	65	68	72	72	69	71

(b) From the following data obtain the two regression equations and calculate the correlation co-efficient:

X:	1	2	3	4	5	6	7	8	9
Y:	9	8	10	12	11	13	14	16	15

(12.5+12.5)

8. (a) The following figures relate to the profits of a commercial concern for 8 years. Calculate three yearly moving average.

Years	1976	1977	1978	1979	1980	1981	1982	1983
Profits (Rs.)	15,42	14,47	15,52	21,02	26,12	31,95	35,37	34,67
	0	0	0	0	0	0	0	0

P. T. O.

16.857 - n

16.857 - 22 = 3 (16.857 - n)
-3n + 50.571 = -5.143
-3n = -5.143 - 50.571

- (b) Compute weighted price index from the following data by using:
- i) Laspeyre's method
 - ii) Paasche's method
 - iii) Dorbish Bowley's method
 - iv) Marshall - Edge wroth method
 - v) Fisher's Ideal method.

(12.5+12.5)

[Faint handwritten notes and calculations, possibly including the number 12.5]

2016

AUDITING

Time Allowed : 3 Hours

Full Marks : 100

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

Attempt any FIVE Questions.

1. a) What is auditing ?
b) Differentiate between the fundamental principles of auditing and the technique of auditing. Explain why the latter must be subject to change, though the former may remain constant.
6+8+6
2. a) In course of the audit of proprietorship concerns, what steps would you take before commencing the actual work of audit, upon being appointed as an auditor ?
b) How do you differentiate between the terms 'checking' and 'verification' ? Explain with an example.
10+10
3. a) What are the components of an audit report ?
b) Under what situations, does an auditor issue a clean or unqualified report ?
10+10
4. a) Discuss the different perspectives of audit of government expenditure.
b) What are the respects in which the audit of government transactions differ from the audit of commercial entities ?
10+10
5. a) What do you understand by the term 'Cost audit' ? What is the principle behind it ? Discuss in brief the scope of such an audit, and the benefits which the management can derive therefrom.
b) Examine the duties of the cost auditor in connection to :
i) Records of materials.
ii) Depreciation.
4+3+6+7
6. a) Explain the provisions of the Income Tax Act regarding compulsory tax audit ?
b) A client of yours suspects that cash is misappropriated by his employees. He seeks your advice to suggest him a good system of receipts dealing with the receipts and payments of cash to avoid such misappropriations.
10+10

P.T.O.

K. S. S. S.
A. S. S. S.

7. a) What do you mean by 'vouching' ? "In vouching payments the auditor does not merely seek proof that money has been paid" --- Discuss.
- b) Explain the meaning of the term 'Investigation'. How does it differ from auditing ?

4+8+8

8. Write short notes on :-

- a) Authorisation audit.
- b) Test checking.
- c) Internal control.
- d) Achievement audit.

5x4

2016

COSTING

Time Allowed : 3 Hours

Full Marks : 100

If the questions are attempted in excess of the prescribed number, on the questions attempted first up to the prescribed number shall be valued and remaining ones will be 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. XYZ Ltd. furnishes the following information for the month of April, 2016 :-

	Opening Stock (1.4.2016) (Rs.)	Closing Stock (30.4.2016) (Rs.)
Stock of Raw-materials	20,000 ✓	25,000 ✓
Semi-finished goods	25,000	35,000
Finished goods (Unsold)	36,000 (4000 units)	? (5000 units)
Purchase of Raw-materials	Rs.80,000 ✓	
Direct Wages	Rs.55,000 ✓	
Chargeable expenses	Rs.20,000 ✓	
Machine Hour Rate	Rs.16 per unit hour ✓	
Machine Hours worked	2,500 hours ✓	
Office & Administrative overhead	Rs.2.40 per unit	
Selling & Distribution overhead	Rs.1.50 per unit	
Sale of 2,400 units	Rs.15.00 per unit	

- (a) Prepare a Cost-sheet for the month of April, 2016 assuming that Sales are made on the basis of last ^{In} First-out principle (LIFO).
- (b) What would be the difference in profit and value of closing stock of unsold goods if such stock is valued at 'Simple Average Method'?

10+6

2. (a) What is E.O.Q. ? What are the assumptions of E.O.Q. ?

- (b) M.K. Ltd., manufacturer of the product 'X', follows the policy of E.O.Q. at the time of purchase of raw material. The details of raw material are as follows :-

Purchase price per unit	Rs.200
Cost of an order	Rs.100
Annual cost of carrying one unit of inventory	10% of purchase price
Total cost of inventory carrying and ordering per annum	Rs.4,000

You are required to -

- (i) Compute the E.O.Q.
- (ii) If 5% price discount is offered by the Supplier for the purchase of entire inventory in a single order, should M.K. Ltd. accept the offer ?

6+10

P. T. O.

3. (a) Distinguish between Halsey Premium Bonus Plan and Rowan Premium Bonus Plan.
- (b) In a factory, Srameek Babu took 30 hours to complete a job. The factory cost of the job is Rs.5,200. Raw-materials cost of the job is Rs.4,000. Hourly rate of wage is Rs.20. Works-overhead is recovered on the job at Rs.15 per Labour-hour worked. Srameek Babu is entitled to receive bonus under Rowan Plan. You are required to -
- (i) Compute the standard time for computing the job.
- (ii) Determine the factory cost if Srameek Babu worked under Halsey Plan (50% to worker). 6+5+5

4. (a) What do you mean by 'Over absorption' and under absorption of overhead? How are they treated in Cost-Accounts?
- (b) The budgeted following data are available in relation to J.K. Ltd. :-

Number of weeks worked per year	-	48
Number of machines in the factory	-	14
Normal working hours per week	-	42
Normal weekly loss of hours on maintenance	-	5 hours per machine
Estimated annual overheads	-	Rs.1,49,184
Actual results of four-week period are :-		
Overhead incurred	-	Rs.14,500
Machine hours worked	-	2,000

On the basis of the above information, you are required to calculate :-

- (i) The machine-hour rate.
- (ii) The amount of under or over-absorption of overhead. 6+5+5
5. Sinha Construction Ltd. undertook a contract for Rs.16,00,000 from January 01, 2015. The particulars with regard to the contract for the year ended December 31, 2015 were as follows :-

Materials purchased	Rs.2,50,000
Wages paid	Rs.1,80,000
Direct expenses	Rs. 20,000
General overhead	Rs. 30,000
Depreciation on Plant	Rs. 20,000
Materials-in-hand on Dec.31, 2015	Rs. 30,000
Wages accrued on Dec.31, 2015	Rs. 20,000
Cash received from contractee (being 80% of work certified)	Rs.5,00,000
Uncertified-work at cost	Rs. 20,000

The Contract deed contained an escalation clause as stated below :-

In the event of prices of materials and rates of wages increased by more than 5%, the contract price would be increased accordingly by 25%.

It was found that, from the date of signing the deed, the prices of materials and wages rates increased by 20% and 25% respectively. The value of the work certified does not take into account the effect of the above clause.

Prepare the Contract account showing the profit or loss on the contract to be transferred to Profit & Loss A/c for the year ended December 31, 2015.

16

Contd...P/3.

Handwritten notes:

$2 \times \frac{80}{100} = 1.6$

$1.25 \times 5 = 6.25$

$6.25 \times 4 = 25$

$3110000 / 3666$

6. XYZ Ltd. produces an article by mixing two basic raw-materials. It operates a standard costing system and the following standards have been set for raw-materials :-

Materials	Standard Mix	Standard Price (Rs. per kg.)
A	40%	4.00
B	60%	3.00

The standard loss in processing is 15%. During April, 2016, the Company produced 1700 kgs. of finished output. The position of stock and purchases for the month of April, 2016 are as follows :-

Material	Stock on 1.4.2016 (Kgs.)	Stock on 30.4.2016 (Kgs.)	Purchased during April, 2016 (Kgs.)	(cost in Rs.)
A	35	5	800	3,400
B	40	50	1200	3,000

Calculate the following variances :-

- (i) Material Price Variance
- (ii) Material ~~Wages~~ Variance * * usage.
- (iii) Material Yield Variance
- (iv) Material Mix Variance
- (v) Material Cost Variance.

16

7. (a) Distinguish between absorption costing and marginal costing.

- (b) P.B. Ltd. presented the following information regarding product 'X' :-

Ratio of variable cost to sales - 60%
BEP occurs at 80% of sales capacity
Fixed cost is Rs.2,00,000.

You are required to calculate -

- (i) Sales Capacity
- (ii) Sales at B.E.P.
- (iii) Profit at 90% and 100% sales capacity.

6+10

8. Write short Notes on any four :-

- (a) Responsibility accounting
- (b) Perpetual Inventory System for materials
- (c) Budgetary Control
- (d) Break-even chart
- (e) Labour Turnover
- (f) Sunk Cost Concept.

5 x 4

\$

2016

COMMERCIAL AND INDUSTRIAL LAW

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 any five Questions.

- ✓ 1. a) "All contract are agreements but all agreements are not contracts". --- Explain. 10
- b) "Acceptance is to offer what a lighted match is to a train of Gun powder". Discuss critically the statement. 10
2. a) Distinguish between 'Fraud' and 'Misrepresentation'. 8
- b) Discuss the effects of mistake in a contract. 12
3. a) Distinguish between a 'Wagering agreement' and 'Contingent Contract'. 10
- b) Does threat to commit suicide amount to coercion ? 5
- c) What is doctrine of Frustration ? 5
- ✓ 4. a) When a banker may dishonour a cheque ? 10
- b) Who is the holder in due course ? 5
- c) Who is drawee in case of need ? 5
5. a) Discuss the steps involved in formation of a Company. 15
- b) What is ultra-vires transaction ? 5
- ✓ 6. Discuss the Provisions of the Factories Act, 1948 relating to Health of Workers in Factories. (11-20) 20
- ✓ 7. a) Explain what is an industrial dispute. 5
- b) Who can raise a dispute ? 5
- c) Distinguish between 'strikes' and 'lockouts' under the Industrial Disputes Act, 1947. 10