

2018

ENGLISH

PAPER-I

Time Allowed: 1hr 30 mins

Full Marks: 50

1. Attempt a précis of the following passage and add a suitable title. Use the special sheet prescribed for the purpose. [25]

Binya sat down in the shade of a pine tree. The umbrella, still open, lay beside her. She cradled her head in her arms, and presently she dozed off. It was that kind of day, sleepily warm and summery. And while she slept, a wind sprang up. It came quietly, swishing gently through the trees, humming softly. Then it was joined by other random gusts, bustling over the tops of the mountains. The trees shook their heads and came to life. The wind fanned Binya's cheek. The umbrella stirred on the grass. The wind grew stronger, picking up dead leaves and sending them spinning and swirling through the air. It got into the umbrella and began to drag it over the grass. Suddenly it lifted the umbrella and carried it about six feet from the sleeping girl. The sound woke Binya. She was on her feet immediately, and then she was leaping down the steep slope. But just as she was within reach of the umbrella, the wind picked it up again and carried it further downhill. Binya set off in pursuit. The wind was in a wicked, playful mood. It would leave the umbrella alone for a few moments; but, as soon as Binya came near, it would pick up the umbrella again and send it bouncing, floating, dancing away from her. The hill grew steeper. Binya knew that after twenty yards it would fall away in a precipice. She ran faster. And the wind ran with her, ahead of her, and the blue umbrella stayed up with the wind. A fresh gust picked it up and carried it to the very edge of the cliff. There it balanced for a few seconds, before toppling over, out of sight. Binya ran to the edge of the cliff. Going down on her hands and knees, she peered down the cliff-face. About a hundred feet below, a small stream rushed between great boulders. Hardly anything grew on the cliff-face—just a few stunted bushes, and, halfway down, a wild cherry tree growing crookedly out of the rocks and hanging across the chasm. The umbrella had stuck in the cherry tree.

Binya didn't hesitate. She may have been timid with strangers, but she was at home on a hillside. She stuck her bare leg over the edge of the cliff and began climbing down. She kept her face to the hillside, feeling her way with her feet, only changing her handhold when she knew her feet were secure. Sometimes she held on to the thorny bilberry bushes, but she did not trust the other plants, which came away very easily. Loose stones rattled down the cliff. Once on their way, the stones did not stop until they reached the bottom of the hill, and they took other stones with them, so that there was soon a cascade of stones, and Binya had to be

very careful not to start a landslide. As agile as a mountain-goat, she did not take more than five minutes to reach the crooked cherry tree. But the most difficult task remained. She had to crawl along the trunk of the tree, which stood out at right angles from the cliff. Only by doing this could she reach the trapped umbrella. Binya felt no fear when climbing trees. She was proud of the fact that she could climb them as well as Bijju. Gripping the rough cherry bark with her toes, and using her knees as leverage, she crawled along the trunk of the projecting tree until she was almost within reach of the umbrella. She noticed with dismay that the blue cloth was torn in a couple of places. She looked down, and it was only then that she felt afraid. She was right over the chasm, balanced precariously about eighty feet above the boulder-strewn stream. Looking down, she felt quite dizzy. Her hands shook, and the tree shook too. If she slipped now, there was only one direction in which she could fall—down, down, into the depths of that dark and shadowy ravine. There was only one thing to do; concentrate on the patch of blue just a couple of feet away from her. She did not look down or up, but straight ahead; and willing herself forward, she managed to reach the umbrella. She could not crawl back with it in her hands. So, after dislodging it from the forked branch in which it had stuck, she let it fall, still open, into the ravine below. Cushioned by the wind, the umbrella floated serenely downwards, landing in a thicket of nettles. Binya crawled back along the trunk of the cherry tree. Twenty minutes later she emerged from the nettle clump, her precious umbrella held aloft.

2. Answer the following questions set from the given passage in Q.1:

- (a) How did Binya lose her umbrella? [5]
- (b) Describe in your own words how the umbrella was restored. [5]

3 (a). Write a letter to the editor of a daily newspaper about the misuse and poor maintenance of a public park in your area. [15]

OR

(b) As Deputy Manager of a private company write a letter to the General Manager informing him about the damage caused by fire in the factory.

[Write X, Y, Z in place of your name, address etc.]

2018
CONSTITUTION OF INDIA
PAPER-II

Time Allowed : 1½ Hours

Full Marks : 50

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 which is compulsory and any two from the rest.

1. Write short notes of the following :-

(a) Money Bill

(b) Finance Commission

(c) Distribution of Revenue between Centre and State

(d) Comptroller and Auditor General of India.

5 x 4

2. Discuss various Constitutional provisions relating to finance in India. 15

3. Discuss the Constitutional principles relating to property, contracts, rights, liability, obligation and suits. 15

4. Discuss in brief "equality before law and equal protection of law" under Article 14 of the Constitution of India. 15

5. "Persons not to be deprived of property save by authority of law" — Explain with illustration. 15

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GENERAL KNOWLEDGE AND CURRENT AFFAIRS
PAPER - III

Time Allowed : 1½ Hours

Full Marks : 50

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-AAnswer any five Questions.

1. What is 'Windrush' scandal ? How are Indians affected by it ? 1+2
2. Which states in India are important for the implementation of Indian Government's Act East Policy and how ? 1+2
3. Define Plateaus. Give names of two important Plateaus in India. 1+2
4. Which waterways are joined by Suez Canals and Panama Canals and the time of travel through which sea routes has been shortened by these two canals ? 1+2
5. Why are two dates important in the history of India — January 14, 1761 and August 6, 1946 ? 2+1
6. A) From which word is 'Veda' derived and what is its meaning ? How many Vedas are there ?
- B) Who are the writers of Rajatarangini and Laila-Majnu ? (1+1) + (½+½)

GROUP-BAnswer any five Questions.

7. What is the purpose and the planning of the 'Kannyashree Prakaalpa' of the West Bengal Government ? 7
8. Write a short note on Wage Code Bill 2017. 7
9. State briefly the geographical boundary of the State of West Bengal. 7
10. What are the major rivers and mineral resources of the State of West Bengal ? 4+3
11. When was New Employee Pension Scheme of the Government of India introduced ? What are its objectives ? 1+6
12. A) At the 2018 Asian Games what **type of medals** and in which **events** the following players achieved success ?
- a) Swapna Barman
b) Arpinder Singh
c) Dutee Chand
- B) When was Arjuna Award instituted ? 2x3+1

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Oct.

2018

PAPER-VI –AUDITING & ACCOUNTANCY

Time Allowed : 3 Hours

Full Marks : 100

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

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

[Answer any five questions taking at least two from each group]

GROUP - A**Question: 1**

- (a) What are the general considerations in framing a system of internal check? [10 Marks]
 (b) How will you verify/vouch the retirement gratuity to employees? [10 Marks]

Question: 2

- (a) Discuss the appointment of auditor by special resolution. [10 Marks]
 (b) Discuss the eight important points which an auditor will consider while conducting the audit of an educational institutions. [10 Marks]

Question: 3

- (a) What are the duties of Comptroller and Auditor General? [10 Marks]
 (b) Distinguish between auditing and investigation. [10 Marks]

Question: 4

How will you vouch / verify the following?

- (i) Insurance claim
 (ii) Repairs to assets
 (iii) Travelling expenses
 (iv) Dividend paid to shareholders [20 Marks]

GROUP - B**Question: 5**

Modern Breweries of Bombay consigned 5,000 litres of liquor to Saha Brothers of Calcutta on 1st February, 2018. The goods are charged at a Pro-forma Invoice value of Rs 2,00,000 including profit of 20% on invoice. Modern Breweries paid Rs 5,000 as freight and insurance charges.

During transit 200 litres were destroyed for which the insurance company paid directly to the consignor Rs 5,000 in full settlement of the claim.

On 25th February, Saha Brothers paid for carriage and clearing charges Rs 3,100 and sent to the consignor a bank draft for Rs 40,000 as security. Other expenses paid by the consignee were godown rent Rs 1,200 and salesman's salary Rs 900. Saha Brothers were entitled to a commission of 4% plus 2% del credere on sales.

On 31st March, 2018 Saha Brothers reported that 4,000 litres were sold at Rs 1,65,000 and 50 litres were lost due to evaporation. A customer who bought liquor for Rs 1,500 was able to pay 40% of the amount due from him.

10,225

149,900

Assuming that Saha Brothers paid the amount by a bank draft, show the Consignment Account and Saha Bros Account, Advance Against Consignment Account in the books of Modern Breweries.
On the date of closing the accounts, market price of liquor was Rs 33.50 per litre.

[20 Marks]

Question: 6

X Company Ltd provides depreciation on Plant and Machinery at 20% p.a. on reducing balances. On 1st April, 2017, the balance of the Plant and Machinery Account was Rs 10,00,000. It was discovered in 2017-18 that :

- (i) Rs 50,000 being repairs to machinery incurred on 30th June, 2015 had been capitalised.
- (ii) Rs 1,00,000 being the cost of a generator purchased on 1st October, 2014 has been written off to Maintenance Account.

The company directors want to rectify the mistakes while finalising the accounts for the year ended 31st March, 2018.

A plant that cost Rs 80,000 on 30th September, 2017 was scrapped and replaced with a more sophisticated one on 31st December, 2017 by spending Rs 1,20,000. Scrap realised Rs 20,000.

Prepare the Plant and Machinery Account as it would appear on 31st March, 2018 after providing depreciation for the year.

[20 Marks]

Question: 7

The following Trial Balance was extracted from the books of Mr Roy as on 31st March, 2018:

Particulars	Dr. (Rs)	Particulars	Cr. (Rs)
Plant and Machinery	2,00,000	Capital Account	8,00,000
Manufacturing Wages	3,45,000	Sundry Creditors	4,65,600
Salaries	1,58,500	Bank Loan @ 12% Interest taken on 01.08.2017	1,50,000
Furniture	1,00,000	Purchase Returns	17,400
Freight on Purchase	18,600	Sales	25,08,500
Freight on Sales	21,400	Provision for Doubtful Debts	20,000
Buildings	2,40,000		
Manufacturing Expenses	95,000		
Insurance and Tax	42,500		
Patent and Trademark	2,50,000		
General Expenses	74,000		
Factory Fuel and Power	12,800		
Sundry Debtors	8,02,000		
Factory Lighting	9,500		
Stock (31.3.2017) <i>opening</i>	3,42,000		
Motor Car	1,20,000		
Purchases	10,20,000		
Sales Returns	31,000		
Bad Debts	14,000		
Bank Charges	4,000		
Interest on Bank Loan	8,000		
Cash at Bank	42,000		
Cash in Hand	11,200		
	39,61,500		39,61,500

Prepare the Trading and Profit and Loss Accounts for the year ended 31st March, 2018 and a Balance Sheet as on that date taking into consideration the following information :

- (a) Stock in hand as on 31st March, 2018 was :Cost price A Rs 3,05,000 Net realisable value: Rs 3,20,000.
- (b) Depreciate plant and machinery @ 10% p.a.; furniture @ 5% p.a.; and motor car by Rs 10,000.
- (c) Mr Basak, a customer from whom Rs 15,000 was due, declared insolvent and nothing is expected to be realised out of his estate. Create provision for doubtful debts at 5% on general debtors.
- (d) Rs 5,000 is due from Mr Basu Ray and at the same time Rs 8,000 is due to him.
- (e) A commission of 1% on the gross profit is to be provided to Works Manager.
- (f) General Manager is to be allowed a commission @ 2% on net profit after charging Works Manager's commission and before charging General Manager's commission.
- (g) Two cheques of Rs 2,000 and Rs 5,000 were deposited into bank on 29th March, 2018 but were credited by the bank on 5th April, 2018.

20 Marks

Question: 8

JHP Limited is a company with an authorised share capital of 10,00,000 in equity shares of Rs 10 each, of which 6,00,000 shares had been issued and fully paid on 30th June, 2018. The company proposed to make a further issue of 1,00,000 of these Rs 10 shares at a price of Rs 14 each, the arrangements for payment being

- (a) Rs 2 per share payable on application, to be received by 1st July, 2018;
- (b) Allotment to be made on 10th July, 2018 and a further Rs 5 per share (including the premium) to be payable;
- (c) The final call for the balance to be made, and the money received by 30th April, 2018.

Applications were received for 3,55,000 shares and were dealt with as follows:

- (i) Applicants for 5,000 shares received allotment in full;
- (ii) Applicants for 30,000 shares received an allotment of one share for every two applied for; no money was returned to these applicants, the surplus on application being used to reduce the amount due on allotment;
- (iii) Applicants for 3,20,000 shares received an allotment of one share for every four applied for; the money due on allotment was retained by the company, the excess being returned to the applicants; and
- (iv) The money due on final call was received on the due date.

You are required to record these transactions (including cash items) in the Journal of JHP Limited. 20 Marks

2
102

2

7

1) 5,000
2) 30,000
3) 80,000

5,000
60,000

9570 962
5920 296,010

9,57,000
296,010

9,570
59,200

17,26,100

2018

PAPER-V - ARITHMETIC

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.

1. Answer any ten of the following questions :-

- (i) The price of a scooter was Rs. 34,000 last year. This year its price is Rs. 40,800. Find the percentage increase or decrease in price. 20%
- (ii) In what time will the simple interest on a certain sum of money at $6\frac{1}{4}\%$ per annum be $\frac{2}{8}$ of itself? 6
- (iii) Calculate the compound interest on Rs. 12,500 for 2 years at 10% per annum. 2625
- (iv) What amount is to be repaid on a loan of Rs. 4,000 for 1 year at 10% interest per annum compounded half yearly? 4410
- (v) Find the value of $3\frac{2}{3} - \frac{6}{7} + \frac{-4}{14} + 2\frac{1}{3}$ $3\frac{6}{7}$
- (vi) Express 0.02 and 3 : 4 in the form of percentage.
- (vii) A shawl is bought for Rs. 140 and sold at Rs. 133. What is the loss percent? 5%
- (viii) After travelling a distance of 315 km, Rohan found that $\frac{5}{7}$ of his journey was still left. What was the length of his whole journey? 1102.5 km
- (ix) Simplify : $\frac{(2.5 + 1.2)^2 - (2.5 - 1.2)^2}{(2.5 + 1.2)^2 + (2.5 - 1.2)^2}$ $\frac{7}{15.38}$
- (x) The population of a city is 6,63,432. If $\frac{1}{2}$ of the population are adult males and $\frac{1}{3}$ of the population are adult females, then find the number of children in the city. $1,40,572$
- (xi) Perimeter of a rectangle is $15\frac{3}{4}$ m. If the length is $4\frac{2}{7}$ m, find its breadth. $3\frac{3}{4}$
- (xii) Sita and Geeta started a business by investing Rs. 1,20,000 and Rs. 1,35,000. Find the share of each out of an annual profit of Rs. 34,000. 2×10

2. Answer any six questions :-

- (i) A ladder 6 m long leaned against a wall. The ladder reaches the wall to a height of 4.8 m. Find the distance between the wall and the foot of the ladder. 3.6
- (ii) In an auditorium the number of rows is equal to number of chairs in each row. If the capacity of the auditorium is 1764, find the number of chairs in each row. 42
- (iii) The average salary per head of all the workers in a factory is Rs. 60. The average salary of 12 officers is Rs. 400. The average salary of the rest is Rs. 56. Find the total number of workers in the factory. 1032
- (iv) A panchayat samity spends 40% of its government grant for health, 35% for education and 30% of the expense for education for literacy drive. If the expense for literacy drive is Rs. 8,904, then find the net amount of grant.

- (v) A trader marks his goods 25% above cost price, but allows his customers a commission of 10%. Find his gain percent. $12\frac{1}{2}\%$
- (vi) A, B & C contract a work of Rs.5,700. A and B together are to do $\frac{7}{38}$ of the work. What is C's share? 4650
- (vii) At what rate percent simple interest will a sum of money will amount to $\frac{5}{3}$ of itself in 6 years 8 months.
- (viii) Calculate the amount due and the compound interest on Rs.15,000 in 2 years when the rate of interest on successive years is 8% and 9% respectively. 1200 1458 $17,658$ 4×6

3. Answer any four questions :-

- (i) Ashima borrows Rs.12,500 at 12% per annum for 3 years at simple interest and Radha borrows the same amount for the same time period at 10% per annum, compounded annually. Who pays more interest and by how much? 450 412.50 312.50
- (ii) In an election, there were only two candidates. The winner polled 53% votes and won by 9600 votes. Find the total number of votes polled. $1,66,000$
- (iii) In a partnership, A invests $\frac{1}{6}$ of the capital for $\frac{1}{6}$ of the time, B invests $\frac{1}{3}$ of the capital for $\frac{1}{3}$ of the time and C, the rest of the capital for the whole time. What is the share of B in the profit of Rs.6,900? $1,41,18$ 1200
- (iv) A manufacturer of television allows 20% discount on his advertised prices and then makes a profit of 15% on his outlay. What is the advertised price of the article on which he makes a profit of Rs.480? 400
- (v) $\frac{2}{3}$ of total number of students of a school come by car while $\frac{1}{4}$ of students come by bus to school. All other students walk to school of which $\frac{1}{3}$ walk on their own and the rest are escorted by their parents. If 224 students come to school walking on their own, how many students study in that school? 6×4

4. Answer any four questions :-

- (i) The price of rice having been increased by 45%, a house holder reduced his consumption of rice by 30%. So by what percent of expenditure on rice of the house holder will be increased or decreased? 1.5%
- (ii) Three partners shared the profit in a business in the ratio 5 : 7 : 8. They had partnered for 14 months, 8 months and 7 months respectively. What was the ratio of their investments? $60 : 147 : 192$
- (iii) While preparing mixture of tea, 2% tea is lost. In what ratio a trader should mix two kinds of tea costing Rs.60 per kg. and Rs.45 per kg. respectively so that he might gain 25% on selling the mixed tea at Rs.62.50 per kg. $4 : 11$
- (iv) If Rs.40,000 amounts to Rs.46,305 in $1\frac{1}{2}$ years, compound interest payable half yearly, find the rate of interest per annum.
- (v) A man donated $\frac{1}{10}$ of his money to a school, $\frac{1}{6}$ th of the remaining to a church and the remaining money he distributed equally among his three children. If each child gets Rs.50,000, how much money did the man originally have? $2,00,000$ 8×4

2016

PAPER-VI - AUDITING & 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 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 taking at least two from each group.

GROUP - A

1. (a) Narrate the audit techniques which are normally adopted by an auditor in conduct of an audit. 10
- (b) Give a sample of internal central questionnaire for salaries and wages of a trading concern. 10
2. (a) Narrate the additional rights and duties of an auditor which have been incorporated in the Companies Act, 2013. 10
- (b) Give the special features of audit of Co-operative Societies. 10
3. (a) Write notes on :- 10
 - (i) Routine checking
 - (ii) Vouching
 - (iii) Test checking
 - (iv) Audit-in-depth
- (b) State the methods which are normally adopted for window-dressing in Balance Sheet. Discuss the auditor's liability regarding window-dressing in Balance Sheet. 10
4. (a) Give a specimen of an audit programme for a Public Limited Company. 10
- (b) An auditor "must fulfil his obligations even when it means opposing or denying the wishes of those who have employed him". - Elucidate the statement in the context of independence of auditors. 10

GROUP - B

5. Mr. X, Y and Z are partners in a firm sharing profit & loss in 4 : 3 : 1 ratio. They decided to dissolve the firm on 31.3.2016. On that date their assets and liabilities were as follows :-

Plant & Machinery Rs. 50,000/-, Building Rs. 20,000/-, S/Debtors Rs. 55,000/-, Stock Rs. 69,000/-, Bank (o/d) (unsecured) Rs. 8,750/-, Creditors Rs. 26,250/-, X's Capital A/c Rs. 70,000/-, Y's Capital A/c Rs. 30,000/- and Z's Capital A/c Rs. 50,000/-.

The assets were realised as follows :-

3.4.2016	-	Rs. 20,000/-
3.5.2016	-	Rs. 15,000/-
3.6.2016	-	Rs. 25,000/-
8.6.2016	-	Rs. 40,000/-
15.6.2016	-	Rs. 65,000/-

Prepare a statement showing piecemeal distribution of cash as per Maximum Possible Loss Method.

6. The following are the balances available in the books of ABC Company on 31.3.2016 :-

	(Rs.)
30,000 equity shares @ Rs.10 each fully paid	- 3,00,000
18,000 12% Redeemable preference shares of Rs.10 each fully paid	- 1,80,000
4,000 10% Redeemable preference shares @ Rs.8 paid up	- 32,000
P/L Account	- 80,000
G.R.	- 1,20,000
Share premium a/c	- 15,000
Capital Reserve	- 21,000

Preference shares are redeemed on 1.4.2016 at a Premium of Rs.2 per share. The whereabouts of the holders of 100 such shares of Rs.10 each fully paid, are not known. For redemption, 3,000 equity shares of Rs.10 each are issued at 10% Premium. At the same time, a bonus issue was made on equity shares @ two shares for every five shares held, out of Capital Redemption Reserve Account.

Show the necessary journals for completion of the transactions. 20

7. Prepare General Ledger Adjustment A/c in the Creditor's Ledger and Debtors Ledger Adjustment A/c in the General Ledger from the following information extracted from the books of Z Ltd. for the year ended 31.12.2015.

Creditor's Balance 1.1.2015 (Dr.)	Rs. 100
(Cr.)	Rs. 7,500
31.12.2015 (Cr.)	Rs. 5,435
Debtor's Balance 1.1.2015 (Dr.)	Rs. 10,000
(Cr.)	Rs. 150
31.12.2015 (Cr.)	Rs. 225
Cash paid to suppliers	Rs. 4,250
Purchases (including cash Rs.2,000)	Rs. 6,000
Discount earned	Rs. 250
Sales (including cash Rs.3,000)	Rs. 12,500
Cash received from customers	Rs. 7,050
Discount allowed	Rs. 450
Return outward	Rs. 500
Bills Receivable Dishonoured	Rs. 200
Bills Receivable Received	Rs. 1,500
Bills Payable accepted	Rs. 1,000

20

8. Rewrite the following Trial Balance correcting the mistakes and prepare Trading & Profit & Loss Account for the year ended 31st December, 2015 and also prepare a Balance Sheet as on

49/169

31st December, 2015 in the books of A. Banerjee. You are to consider also the adjustments given below the Trial Balance.

<u>Dr.</u>	<u>(Rs.)</u>	<u>Cr.</u>	<u>(Rs.)</u>
Stock (1.1.2015) A	17,445	Capital L	15,000
Carriage Inward A	1,240	Discount Allowed A	330
Drawing L	3,250	Sales L	27,914
Return Outward L	840	Return Inward A	554
Cash A	1,730	Deposit with Mrx	1,375
Wages A	754	Carriage outward A	725
Goodwill A	1,062	Loan to Mr. A @ 5% interest p.a. A	1,000
Patent A	500	Interest received (on this loan) L	25
Bad Debt A	400	Closing Stock A	18,792
Debtors A	4,000	Creditors L	4,000
Adv. Exp. A	954	Provision for doubtful debt A	1,200
Purchases A	12,970		
Rent Outstanding L	130		
Rent A	820		
	<u>46,095</u>		<u>70,915</u>

Adjustments :-

- (a) Manager of the business is entitled to a commission of 10% of the net profit calculated after charging such commission.
- (b) Additional bad debt will be of Rs.600/-.
- (c) Provision for doubtful debt is to be 10% and provision for discount at 5% on Sundry Debtors.
- (d) Stock valued at Rs.1,500/- was destroyed by fire on 24th December, 2015 and Insurance Company admitted a claim of Rs.950/- only and paid it in 2016.
- (e) Rs.200/- out of advertisement expenses are to be carried forward to the next year.

16083 GP

6 + 5 + 4 + 5

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11488 M.P
1148

27368 B/S
28516