

2010

PAPER I - ENGLISH

Full Marks : 50

Time Allowed : 1½ Hours

1. Attempt a precis of the following passage and add an appropriate title to it :-

Bengal's renaissance in the 19th century is a much discussed topic but such discussion has rarely been marred by repetition. Sociologists themselves have often changed their views, as did Benoy Ghosh who had come to the conclusion, thirty years after he first wrote on the subject, that undue importance had been attached to the issue of renaissance. The fruits of re-birth had never reached all sections of society, only a small section had benefitted from it. Such a radical change of opinion of course also denotes a constant and healthy attempt at reappraisal, particularly in the light of new facts that keep on emerging.

When discussing the issue we generally have in mind a scenario in which attempts at social reforms are met with stiff resistance. The question, however, is, did renaissance in Bengal mean mass awakening. The answer in one word is, no. It was the urban middle classes who had raised questions about the validity of existing social norms and practices, the vast majority of the people never had the benefit of sharing the light of their knowledge. Movements against sati, for widow remarriage, against polygamy, for women's education, were no doubt earth-shaking but the impact was at best felt only slightly beyond Calcutta. And because of this, orthodoxy often had little problem regaining the ground which appeared to have been swept away by the storm of reforms. Polygamy for instance could not be stopped even though a law had been enacted in 1872.

The reform movements mentioned above had one thing in common, they were all concerned with the plight of women. At the same time they depended on the same scriptures quoted by orthodoxy and looked more to the government for success rather than on pressures of any new awakening among the masses. Here the Christian missionaries also played an important role as did Oriental scholars like William Jones and Henry Colebrooke. They had sought to re-discover India and along their path had walked Rammohun Roy and others.

The year 1814 is seen as the beginning of reforms movements for it was in that year that Rammohun had come to live permanently in Calcutta. The movements, however, got a real fillip in the thirties and forties of 19th century, thanks to Derozio and his students at the Hindu College. They had very clear ideas on every issue, be it removal of the caste system or women's education. Even if their methods of expression were at times too disturbing for society as it existed then, it was the new consciousness they created that led to Iswar Chandra Vidyasagar opening the doors of Sanskrit College to all castes. This was no mean achievement considering that he himself had come from a conservative brahmin background.

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It may be asked why did the reformers seek answers to their doubts in the same religious writings which the orthodoxy quoted. The reason was they had to tell people that the religion they had always been made to swear by, actually did not have any place for social misdeeds. So to root out sati, Rammohun had to quote the scriptures as did Vidyasagar to prove that Hindu religion did not prohibit widows from marrying again. Even the more extremist Young Bengal did the same. A letter published in their mouthpiece Bengal Spectator in 1842 said, "religion does not in any way stand in the way of widows remarrying....".

But merely quoting scriptures to the devil would not have helped, it would have led to waste of time in endless debates allowing the roots of the malaise to go down deeper. So help by way of legislation was needed. 25

(Approx. 606 words)

2. Draft notes (on the basis of the passage set in Question No.1) on the following :-

(a) What are the reform movements mentioned which are concerned with the plight of women?

(b) What were the contributions of Derozio and his students at the Hindu College to the reforms movements? 5+5

3. A sum of money was allocated by the state government for the digging of deep tubewells in a remote village. The officer in charge of the assignment received an advance payment on the condition that 50% of the work would be completed within a period of three months. Though work commenced on schedule, there was no significant progress even after the stipulated period of time. The state government issued a show-cause notice to the concerned officer. Write a letter of explanation on behalf of the concerned officer giving reasons to defend himself. 15

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PAPER - II - CONSTITUTION OF INDIA

Full Marks: 50

Time Allowed: 1½ Hours

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 on the following :-

- (a) Difference between Railway Budget and General Budget in India.
- (b) Appropriation Bill in Union Parliament in India.
- (c) Finance Bill in Union Parliament in India.
- (d) The Public Undertakings Committee. 5x4

2. What is a Money Bill ? Is there a difference between a Money Bill and other Non Money Bills or ordinary Bills ? Describe the special procedure with regard to Money Bills provided in the Constitution of India. 3+2+10

3. Do you think that the office of the Comptroller and Auditor General of India (CAG) is the guardian of the public purse ? How does the Constitution ensure the independence of the CAG ? Give reasons for your answer. 5+10

4. Discuss briefly the Centre - State financial relations in the Indian federal set up mentioning also major tension areas in this context. 10+5

5. Write a brief note on All India Services. 15

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PAPER III - GENERAL KNOWLEDGE AND CURRENT AFFAIRS

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 - A

Answer any five in one/two words :

1. Name the four tributaries of the river Mayurakshi. ½X4
2. Which district of West Bengal is famous for tea industry and which one is famous for locomotive industry? 1+1
3. Where is Budge Budge situated? What is it famous for? 1+1
4. When did the municipal elections take place in West Bengal this year? Who is the new Mayor of the Kolkata Municipal Corporation? 1+1
5. In which country has the World Cup Football (2010) taken place? Which country is represented by Kaka? 1+1
6. Which season is a season of festivities in West Bengal? Which season is very severe in the hilly regions of Darjeeling? 1+1

Group - B

Answer any five questions :

7. In which district of West Bengal are the Sundarbans situated? After which tree the area is known as the Sundarbans. By what kind of forests is the land covered? Describe the land. 1+1+1+5
8. What are 'Norwesters'? What is it called in Bengali? In which Bengali month can it be seen? 6+1+1
9. Which two cities are situated in the focus of the Hooghly Industrial Belt? Name some major industries and their factories in this belt. 2+6
10. What is the most important crop of West Bengal? About what percent of the total cultivated area of the state does it occupy? What are its three main types? What do you know about its production? 1+½+1½+5
11. Describe the Duars in West Bengal. 8
12. Who is the Minister of Human Resource Development in India? Mention any two of his achievements. Who is the Minister of Youth Affairs and Sports in India? Mention any two of his achievements. 1+3+1+3

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PAPER-IV - CIVIL AUDIT ACCOUNTS AND SERVICE RULES
(WITHOUT BOOKS)

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

All questions carry equal marks.

1. Explain the functions of the Treasury and the monthly accounts maintained in Treasury.
2. What are the standards of financial propriety followed for incurring expenditure from Public funds by an officer ?
3. In purchasing of Stores what are the rules and regulations has to be followed.
4. Explain the instructions to be followed for handling cash when receiving Govt. moneys and payment of such money into Govt. Account.
5. Explain in detail special kind of leave admissible to Govt. employees.
6. Explain in detail conditions of transfer to and reversion from foreign service, leave and pension contributions and granting of leave.
7. Explain in detail daily allowance and travelling allowance admissible to Govt. employees for journeys on tour.
8. Write short notes on :-
 - (a) Superannuation pension
 - (b) Retiring pension
 - (c) Invalid pension
 - (d) Compensation pension

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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 questions :-

(i) What will be the average of 1st fifty natural numbers ?

(ii) Simplify : $\sqrt[3]{-64} + \sqrt{16}$

(iii) Find the smallest number of the following numbers :

$$\frac{4}{9}, 0.2\bar{7}, \sqrt{\frac{9}{49}}, (0.8)^2$$

(iv) Write the fifth term of the following series :

$$6, 24, 60, 120, ?$$

(v) Find the H.C.F. and L.C.M. of two mutually prime numbers x and y.

(vi) If $\frac{2}{3}$ of A = 75% of B = 0.6 of C, find A:B:C

(vii) 42 A 8 is a multiple of 9. What is the value of A ?

(viii) Find the value of $2 + \frac{1}{3 + \frac{4}{5}}$

$$\frac{2 + \frac{1}{3 + \frac{1}{1 + \frac{1}{4}}}}{1 + \frac{1}{4}}$$

(ix) What sum is .1% of Rs.5000 ?

(x) Find the simple interest on rupees Y for Z months at X% per year.

(xi) Find the compound ratio of 4:5, 6:7 and 5:6. 2x10

2. Answer any six questions :

(i) The work done by a woman in 8 hours is equal to the work done by a man in 6 hours and by a boy in 12 hours. If working 6 hours per day 9 men can complete a work in 6 days, then in how many days can 12 men, 12 women and 12 boys together finish the same work working 8 hours per day ?

(ii) In a class of 60 children, 30% children can speak only English, 20% Hindi and English and rest of the children only Hindi. How many children can speak Hindi ?

(iii) Simplify : $3\frac{1}{5} + 2\frac{7}{11} \div \frac{5}{11 + \frac{7}{8 + \frac{5}{2}}} - 4\frac{5}{7\frac{2}{3}}$

- (iv) A sum of Rs.221 is divided among A, B and C such that $A:(B+C) = 6:7$ and $B:(A+C) = 8:9$. Find the share of each.
- (v) A dishonest businessman defrauds 8% in buying and makes a profit of $12\frac{1}{2}\%$ from buyer at the time of selling his goods. Find the actual gain percent of businessman.
- (vi) A grocer purchased 2 kg. of rice at the rate of Rs.15 per kg. and 3 kg. of rice at the rate of Rs.13 per kg. At what price per kg. should he sell the mixture to earn $33\frac{1}{3}\%$ profit on the cost price ?
- (vii) There is 10% increase in prices. How much consumption should be decreased so that there is no increase in expenditure ?

4x6

3. Answer any four questions :

- (i) A sum of money invested at compound interest amounts to Rs.5832 at the end of 2nd year and Rs.6298.56 at the end of 3rd year. Find the rate of interest and the sum invested.
- (ii) Three friends A, B and C started a business by investing amount in the ratio of 5:7:6 respectively. After a period of six months C withdrew half of the amount invested by him. If the amount invested by A is Rs.40,000 and the total profit earned at the end of one year is Rs.33000, What is C's share in profit ?
- (iii) The volumes of three kinds of materials are as 3:4:7 and the weights of equal volumes of the three materials are as 5:2:6. If they are mixed to form a material of 52 kg. find the weight of the third material in the mixture.
- (iv) Tap 'A' can fill a water tank in 25 minutes, tap 'B' can fill the same tank in 40 minutes and tap 'C' can empty that tank in 30 minutes. If all the three taps are opened together, in how many minutes will the tank be completely filled up ?
- (v) Simplify :-

6x4

$$7\frac{8}{11} + 19\frac{1}{11} - 8\frac{7}{55} - 10\frac{6}{11}$$

4. Answer any four questions :

- (i) The population of the state is counted after every three years. It is found that the population each time is increased by 20% as compared to the previous count. If the population in the year 2001 was 42 lakhs, what will be the population in the year 2010 ?
- (ii) The difference between the simple interest on a certain sum at the rate of 10% per annum for 2 years and compound interest which is compounded every 6 months is Rs.124.05. What is the principal sum ?
- (iii) The sum of four numbers is 64. If you add 3 to the first number, 3 is subtracted from the second number, the third is multiplied by 3 and fourth is divided by three then all the results are equal. What is the difference between the largest and the smallest of the original numbers ?
- (iv) 12 men can complete a piece of work in 4 days while 15 women can complete the same work in 4 days. 6 men start working on the job and after working for two days, all of them stopped working. How many women should be put on the job to complete the remaining work, if it is to be completed in 3 days ?
- (v) A shopkeeper sells a T.V. set for Rs.16,560 at 10% discount on its marked price and earns 15% profit. If no discount is offered, then what will be his percent profit ?

8x4

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PAPER - VI - AUDITING & ACCOUNTANCY

Full Marks : 100

Time Allowed : 3 Hours

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 five questions taking at least two from each group.

Group - A

1. (a) Define auditing and state its objectives. 10+10
(b) State the basic principles governing an audit.
2. (a) What do you mean by verification and valuation of assets? Discuss the importance of verification and valuation from the view-point of an auditor of a limited company?
(b) How would you verify the following?(any two):
i) Plant and Machinery
ii) Secured loan 10+10
iii) Investment.
3. (a) What is an Audit Programme? What are its advantages?
(b) Prepare an audit programme in respect of audit of a college. 10+10
4. Write short notes on :
(a) True and Fair view
(b) Vouching
(c) Internal check 5x4
(d) Auditor's Independence.

Group - B

5. On 15th September, 2009 the premises of Fire and Stone were destroyed by fire but sufficient records were saved from which the following particulars were ascertained :

	<u>Rs.</u>
Stock at cost, 1st April, 2008	73,500
Stock at cost, 31st March, 2009	79,600
Purchases less returns during the year ended 31st March, 2009	3,98,000
Sales less returns during the year ended 31st March, 2009	4,87,000

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	<u>Rs.</u>
Purchase less returns during the period from 1st April, 2009 to 15th September, 2009	1,62,000
Sales less returns, from 1st April, 2009 to 15th September, 2009	2,31,200

In valuing Stock for Balance Sheet at 31st March, 2009, Rs. 2,300 had been written off certain stock which was of poor selling line, having cost Rs. 6,900. A portion of these goods was sold in June, 2009 at a loss of Rs. 250 on the original cost of Rs. 3,450. The remainder of this stock was now estimated to be worth the original cost. Subject to the above exception, gross profit had remained at a uniform rate throughout.

The stock salvaged was Rs. 5,800. Show the amount of claim. 20

6. AB Ltd., of Kolkata, started a business in Kanpur on 1st April, 2009 to which goods were sent at 20% above cost. The branch makes both credit and cash sales. Branch expenses are met from branch cash and balance money remitted to head office. The branch does not maintain double entry books of account and necessary accounts relating to branch are maintained in head office.

Following further details are given for the year ended 31st March, 2010 :-

	<u>Rs.</u>
(a) Cost of goods sent to Branch	50,000
(b) Goods recorded by Branch till 31.03.2010 at invoice price	54,000
(c) Credit Sales for the year	58,000
(d) Debtors as on 31.03.2010	20,800
(e) Bad Debts and discounts written off	200
(f) Cash remitted to head office	43,000
(g) Cash in hand at Branch on 31.3.2010	2,000
(h) Cash remitted by head office to Branch during the year	3,000
(i) Closing Stock at Branch at Invoice price	6,000
(j) Expenses incurred at Branch	12,000

Show the necessary ledger accounts in the books of head office and determine the profit or loss made by the branch for the year ended 31.03.2010 under "Stock and Debtors system". 20

7. (a) The Hindustan Electricity Company rebuilt and re-equipped part of their works at a cost of Rs. 5,00,000. The part of the old works thus superseded cost Rs. 3,00,000. The capacity

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of the new works is double the capacity of the old works. Rs. 20,000 is realised by the sale of old materials and old materials worth Rs. 10,000 are used in the construction of the new works and included in the total cost of Rs. 5,00,000 mentioned above. The cost of labour and materials are 25% higher than when the old works were built.

Journalise the entries.

(b) What do you mean by Double Account System? What are its features? 15+5

8. A Trader fixes hire purchase price of his goods by adding 60% to the cost of the goods. Prepare Hire Purchase Trading Account to ascertain profit earned by the trader from his following hire purchase transactions :

	<u>Rs.</u>	
Stock with hire purchase customers at hire purchase price in the beginning of the year	64,800	
Goods sold on hire price basis during the year	2,61,360	
Cash received from hire purchase customers during the year	84,000	
Stock with hire purchase customers at hire purchase price at the end of the year.	2,26,960	20