

Incompetent listeners fail in a number of ways. First, they may drift. Their attention drifts from what the speaker is saying. Second, they may counter. They find counter arguments to whatever a speaker may be saying. Third, they compete. Then they filter. They exclude from their understanding those parts of the message which do not readily fit with their own frame of reference. Finally, they react. They let personal feelings about speaker or subject override the significance of the message which is being sent.

What can a listener do to be more effective? The first key to effective listening is the art of concentration. If a listener positively wishes to concentrate on receiving a message his chances of success is high. It may need determination. Some speakers are difficult to follow, either because of voice problems, or because of the form in which they send a message. There is then particular need for the determination of listener to concentrate on what is being said.

Concentration is helped by alertness. Mental alertness is helped by physical alertness. It is not simply physical alertness, but also positioning of the body, the limbs and the head. Some people also find it helpful to their concentration if they hold the head slightly to one side. One useful way for achieving this is intensive note-taking, by trying to capture the critical headings and sub-headings the speaker is referring to.

Posture too is important. Consider the impact made by a less competent listener who pushes his chair backwards and slouches. An upright posture helps a listener's concentration. At the same time it is seen by the speaker to be a positive feature amongst his listeners. Effective listening skills have an impact on both the listener and the speaker.

- |                                                                                                                         |    |
|-------------------------------------------------------------------------------------------------------------------------|----|
| (a) How does one can imbibe the qualities for effective listening?                                                      | 5  |
| (b) How can you identify the incompetent listener?                                                                      | 5  |
| (c) How does posture can help one to be a effective listener?                                                           | 5  |
| (d) Briefly elaborate the idea that the effective listening skills help both the listener and speaker to grow together. | 5  |
| 4. Amplify the idea contained in <i>any one</i> of the following statements :                                           | 15 |
| (a) All that glitters is not gold.                                                                                      |    |
| (b) Action speaks louder than words.                                                                                    |    |
| (c) After victory, tighter your helmet chord.                                                                           |    |
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2022

## 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.*

1. Write an essay on *any one* of the following topics: 35×1=35
- (a) Usefulness of Reading Newspaper
  - (b) A Badman cannot be a Good Poet
  - (c) Role of Memory in Writing History
  - (d) The Sundarbans, the World Heritage Site

2. Attempt a précis of the following passage and suggest a suitable title for it: 25+5=30

To date happiness has defied definition. Most people tend to equate happiness with fun, good living, plenty of money. If happiness were synonymous with all these, rich people with all their luxuries and countless parties, would be perpetually happy. But in actual fact, they are, frequently, acutely unhappy, despite their riches and ability to indulge in fun activities at will. Fun is what we experience during an act; happiness is that intangible something we experience after an act. We may have fun watching a movie, going for shopping, meeting friends — these are all fun activities that afford us fleeting moments of relaxation and enjoyment. Happiness, on the other hand, is a much stronger, deeper and more abiding emotion. If we perceive happiness as the ultimate goal, we must also devise a way to reach that goal. The way to happiness is not a smooth, broad highway along which we can cruise at a comfortable speed. It is a path through rocky and rugged terrain and the going can become very tough at times. At these times we have to roll up our sleeves and with pitchfork and shovel make our way onwards. This pursuit of happiness lasts long. Great happiness is earned only by great effort and effort not in spurts but diligent, constant effort.

A secret ingredient of happiness is contentment. Contentment here does not mean apathy or lack of ambition, just as commitment does not mean curtailment of freedom. Commitment teaches us to give so that we may receive and contentment helps us to cherish the gifts we have received. These things are worth a try even if they don't promise access to the pinnacle of success. Success, after all, has been described as getting what one wants, whereas happiness is liking what one gets.

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

Effective speaking depends on effective listening. It takes energy to concentrate on hearing and concentrate on understanding what has been heard.

2022

## GENERAL KNOWLEDGE AND CURRENT AFFAIRS

Time Allowed — 3 Hours

Full Marks — 100

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

**Group - A**

Answer the following.

2×5=10

1. Who is the author of the book 'The Perils of Democracy'?
2. Who is the author of the book "The Unquiet River: A Biography of the Brahmaputra"?
3. Who is the author of the book 'New Dimensions of India's Foreign Policy'?
4. Whose autobiography is the book "My Music, My Life"?
5. Who wrote the book 'The Algebra of Infinite Justice'?

**Group - B**

Write the full form of the following abbreviation.

2×5=10

1. AWACS
2. GOOGLE
3. GNSS
4. JNNURM
5. VIRUS

**Group - C**

Answer the following.

2×10=20

1. ' \_\_\_\_\_ ' is called the 'Land of White Clouds'.
2. The Saffron Revolution is associated with \_\_\_\_\_.
3. The Bosphorus Strait joins \_\_\_\_\_.
4. There were \_\_\_\_\_ Mahajanapadas in India (600 BC-325 BC).
5. The Strait of Gibraltar is known as the Pillars of \_\_\_\_\_.
6. Right to Information came into force on \_\_\_\_\_.

7. The Holkar Trophy is associated with \_\_\_\_\_.
8. Who is known as the 'Saint of the Gutters'?
9. Queen of Adriatic is the nickname of \_\_\_\_\_.
10. Who advocated the adoption of 'PURA' model to eradicate rural poverty?

**Group - D**

Write short notes on the following:

5×8=40

1. El Nino
2. Glacial Lake Outburst Flood (GLOF)
3. Green Revolution
4. Char Dham
5. EURO 2024
6. Human Poverty Index
7. IRS — 1C
8. Article 370

**Group - E**

Broad questions (*any two*):

10×2=20

1. Write a detailed account on 'Environmental Audit'.
  2. Discuss the concept of 'Social Accounting' and its relevance in the contemporary world.
  3. What is the Golden Quadrilateral? Elaborate its significance and development.
  4. What is the Greenhouse Effect? Explain its origin and significance.
  5. Landscape Planning
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2022

## BUSINESS MATHEMATICS AND STATISTICS

Time Allowed — 3 Hours

Full Marks — 100

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

Answer any TEN questions.

10×10 = 100

- Prove that for any two sets  $A$  and  $B$ ,  $(A \cup B)^c = A^c \cap B^c$  and  $(A \cap B)^c = A^c \cup B^c$ . 5
  - Consider the set of all natural numbers  $\mathbb{N} = \{1, 2, 3, 4, \dots\}$ .  
Give examples of three sets  $A, B, C$  such that,
    - $A, B, C$  are infinite subsets of  $\mathbb{N}$ ,
    - they are pairwise disjoint, and
    - $A \cup B \cup C = \mathbb{N}$ . 5
- Divide 9 into three natural numbers so that, the numbers are in A.P. and the sum of their squares is 35. 5
  - If  $a, b, c$  are in A.P. and  $x, y, z$  are in G.P., prove that  $x^{b-c} \cdot y^{c-a} \cdot z^{a-b} = 1$ . 5
- If  $\frac{a(b+c-a)}{\log a} = \frac{b(c+a-b)}{\log b} = \frac{c(a+b-c)}{\log c}$ , then show that  $a^b b^a = b^c c^b = c^a a^c$ . 5
  - If  $a^x = bc$ ,  $b^y = ca$  and  $c^z = ab$ , show that  $\frac{x}{1+x} + \frac{y}{1+y} + \frac{z}{1+z} = 2$ . 5
- Mr. Roy borrowed Rs. 40,000 at 6% compound interest promising to repay Rs. 9000 at the end of each of the first four years and to pay the balance at the end of the fifth year. Ascertain how much he would pay as the final instalment.  
[Given that  $(1 \cdot 06)^{-4} = 0 \cdot 792$  and  $(1 \cdot 06)^5 = 1 \cdot 339$ ] 5
  - On a certain sum of money, the difference between the compound interest for a year, payable half-yearly and the simple interest for a year is Rs.180. Find the sum lent out, if the rate of interest in both the cases is 10%. 5
- Ten students obtained the following marks in Mathematics and Statistics. Calculate the rank correlation coefficient: 5

Roll No.	1	2	3	4	5	6	7	8	9	10
Marks in Math.	78	52	48	68	52	25	90	52	48	69
Marks in Stat.	68	42	60	58	42	30	78	42	58	61

- The lines of regression of  $y$  on  $x$  and  $x$  on  $y$  are respectively  $y = x + 5$  and  $16x = 9y - 94$ . Find the variance of  $x$  if the variance of  $y$  is 16. Also find the covariance of  $x$  and  $y$ . 4+1

6. (a) Calculate mode from the following data. 5

Class	5 – 14	15 – 19	20 – 29	30 – 39	40 – 44	45 – 49
$f$	4	6	10	15	8	2

- (b) Prove that for any two positive numbers  $AM \geq GM \geq HM$ . 5

7. (a) Calculate the mean deviation about mean and the coefficient of it. 4+1

$x$	10	11	12	13	14
$f$	3	12	18	12	3

- (b) The mean of 5 observations is 4.4 and the variance is 8.24. If three of the five observations are 1, 2 and 6, find the other two. 5

8. (a) Find  $x$  from the following data: 5

Commodities	Base Year		Current Year	
	Price (Rs.)	Quantity	Price (Rs.)	Quantity
A	1	10	2	5
B	1	5	$x$	2

Given that the ratio between Laspeyres' and Paasche's Price Index number is 28:27.

- (b) Construct chain index numbers (Base 2017  $\equiv$  100) for the years 2018–2022: 5

Year	2018	2019	2020	2021	2022
Link Index	103	98	105	112	108

9. (a) In how many ways the letters of the word STATISTICS can be re-arranged so that the three 'S' are never together? 5
- (b) How many even numbers greater than 300 can be formed with the digits 1, 2, 3, 4, 5, no repetition being allowed? 5
10. (a) Out of 13 cricketers only 4 can bowl. In how many ways can a team of 11 be selected so that the number of bowlers is not less than 3? 5
- (b) Prove that  ${}^nC_r + {}^nC_{r-1} = {}^{n+1}C_r$ . 5

11. (a) Using Newton's forward interpolation formula find the cubic polynomial, where the following table is given. 5

$x$	0	1	2	3
$f(x)$	1	2	1	10

- (b) Using Lagrange's interpolation formula find  $y(10)$  from the following table. 5

$x$	5	6	9	11
$y$	12	13	14	16

**2022**  
**AUDITING**

*Time Allowed — 3 Hours*

*Full Marks — 100*

*If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be 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 any five of the following.*

1. (a) Differentiate between Routine Checking and Test Checking.  
(b) As per the Companies Act, 2013 explain the provisions related to the appointment and removal of a company auditor. Mention the relevant sections and Sub-sections.  
(c) What is continuous audit? Explain any two advantages of continuous audit. 5+10+5=20
2. (a) Briefly mention the important points that an auditor needs to consider while conducting the audit of an Educational Institution.  
(b) Explain the relevant Provisions of Companies Act, 2013 relating to Cost Audit.  
(c) What are the different types of audit report? 10+5+5=20
3. (a) How will an auditor vouch for Petty Cash?  
(b) What are the duties of an auditor in relation to Branch Audit? Explain this with reference to the relevant provisions of the Companies Act, 2013.  
(c) What are audit working papers? What are the contents of the different types of files in the context of audit working papers? Who is the owner of audit working papers? Explain the above questions as per the relevant standard on Auditing. 5+5+10=20
4. (a) Explain the auditors' position in relation to internal check in the context of sales.  
(b) What are the different types of opinions that can be provided by an auditor? Explain this as per the relevant Standard on Auditing. Focus on Materiality & Pervasiveness.  
(c) How will an auditor verify and value Plant & Machinery of a company? 6+8+6=20
5. (a) What is a casual vacancy? How can the casual vacancy of a company auditor be filled up? Explain as per the relevant section of the Companies Act, 2013.  
(b) Explain the objectives of an auditor regarding Written Representations as per relevant standard on Auditing.  
(c) Differentiate between Tolerable error and Expected error  
(d) Briefly explain the concept of Audit-in-Depth. 5+5+5+5=20

6. Write short notes on any four of the following:

5×4=20

- (a) Social objectives of Audit
  - (b) Internal Control
  - (c) Audit Risk
  - (d) Auditor's independence
  - (e) Emphasis of Matter Paragraph
  - (f) Applicability of CARO 2020.
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2022

## MACRO-ECONOMICS AND PUBLIC FINANCE

Time Allowed — 3 Hours

Full Marks — 100

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

*Answer any five questions.*

1. (a) Distinguish between GNP and GDP.  
(b) Show that different ways of measuring GDP give identical estimates. 4+16=20
2. (a) Explain how commodity and money market equilibria can be simultaneously determined by the IS and LM curves.  
(b) For a closed economy with government, find out the government expenditure multiplier in the IS-LM model and explain the crowding out effect. 8+12=20
3. What are different motives for holding money (cash)? Explain the money demand function using alternative theoretical perspectives. 6+14=20
4. (a) Distinguish between demand pull and cost push inflation.  
(b) Discuss the effects of alternative anti-inflationary policies. 10+10=20
5. (a) What are the characteristics of a public good?  
(b) What are the alternative means used by the governments to finance provisions of public good?  
(c) Distinguish between direct and indirect taxes. 6+10+4=20
6. Explain the centre-state financial relations in a federal set up as India, and discuss the role of finance commissions in this respect. 20
7. Write short notes on: 5×4=20
  - (a) GDP Deflator
  - (b) Money Multiplier
  - (c) Ability to Pay approach to Taxation
  - (d) Deficit Financing

2022

## 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.*

1. Answer any five from the following : 8×5=40
- (a) Identify the components of financial system.
  - (b) Explain the significance of high-powered money.
  - (c) Explain the causes of variations in interest rate.
  - (d) Give an overview of the structure of financial markets in India.
  - (e) Write a short note on private placement.
  - (f) Discuss the role of brokers and sub-brokers in the stock exchange in India.
  - (g) Give an overview of recent changes in Indian Capital market.
  - (h) Explain the role of SEBI in respect of investors' protection.
  - (i) Discuss the SEBI guidelines regarding credit rating agencies in India.
2. What are the alternative measures of money supply? How do the commercial banks create credit? What are the limitations in this Credit Creation Procedure? 4+8+3
3. Discuss various monetary policy instruments of RBI. 15
4. Discuss the objectives of Unit Trust of India (UTI). Discuss the importance of LIC in Indian Financial System. 5+10
5. Briefly discuss different money market instruments in India. 15
6. Discuss the various methods of raising funds through the primary capital market in India. 15
7. Define merchant banks. Explain the functions of merchant banks in India. Briefly state the regulatory steps taken by SEBI in respect of merchant banks. 3+7+5

2022

## ECONOMIC PRINCIPLES AND INDIAN ECONOMIC PROBLEMS

Time Allowed — 3 Hours

Full Marks — 100

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

*Answer any five questions.*

1. (a) What is 'Law of Demand'?
- (b) Explain the concept of change in quantity demanded and change in demand, using a graph.
- (c) Explain the concept of price elasticity of demand. On what factors does the price elasticity of demand depend?
- (d) Explain the relationship between Total Utility (TU) and Marginal Utility (MU) with the help of a diagram. 2+5+(2+5)+6
2. (a) Discuss the conditions of consumer's equilibrium with the help of indifference curve analysis.
- (b) What is price effect? Show that 'Price effect is the sum total of substitution effect and income effect'. 10+(2+8)
3. (a) Explain three stages of production with the help of diagram. In which stage does a producer operate?
- (b) Show that long-run-average cost curve is an envelope of short-run-average cost curves.
- (c) Explain the shape of Total Revenue (TR), Average Revenue (AR) and Marginal Revenue (MR) curves of a firm under perfectly competitive market with the help of a diagram. (8+2)+5+5
4. (a) Discuss modern theory of economic rent.
- (b) Write a short note on excess capacity under monopolistic competition.
- (c) How does monopolist determine equilibrium output and price in the short run? 8+6+6
5. (a) Discuss the major structural changes experienced by Indian economy in the last two decades. Examine the role played by the growth of service sector in this structural transformation.
- (b) Explain the causes behind income inequality in India and suggest some corrective measures. (5+5)+10
6. (a) What are the major objectives of disinvestment in India? Discuss about the pattern of disinvestment in India's public sector during the post reform period.
- (b) Discuss the impact of the new economic policy of 1991 on Indian agriculture. (4+6)+10
7. (a) Discuss the problems associated with the strategy of import substitution followed in India during the pre-reform period.
- (b) Write a short note on NITI Aayog. 10+10

2022

## BUSINESS MANAGEMENT

Time Allowed — 3 Hours

Full Marks — 100

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

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

1. Write short notes on the following : 5×4=20
  - (a) Sources of recruitment
  - (b) Job analysis
  - (c) Leadership styles
  - (d) Zero based Budgeting
2. (a) Explain the contribution of Henry Fayol to the development of the management thought.  
 (b) Co-ordination is the essence of management. — Discuss. 10+10
3. (a) What do you mean by the span of management? State the factors that determine effective span of management.  
 (b) Explain delegation of authority. State the principles of effective delegation of authority. 10+10
4. (a) Planning is forward looking, whereas control is looking backward— Do you agree? Explain the relationship between planning and control.  
 (b) Narrate the steps involved in the process of control. 10+10
5. (a) What are the social responsibilities of managers?  
 (b) Compare Maslow's Need Hierarchy Theory of Motivation with Fredrick Herzberg's Two Factor Theory. 10+10
6. (a) What do you mean by Management by Objectives (MBO)? State its benefits.  
 (b) State the steps involved in the MBO process. 10+10
7. (a) Management can be regarded both as a science and an art — Discuss.  
 (b) Leaders are born, or leaders are made — Give your viewpoint on the statement.  
 (c) How does a leader differ from a manager? Explain. 10+5+5

GROUP – B

Answer any eight questions

5 X 8 =40

2. Through an example discuss the multifold advantages offered by ERP.
3. Discuss any five relevant functions of an Operating System.
4. Through an example highlight the various challenges associated with data communication.
5. Discuss the role played by any two network components.
6. How does Antivirus Software and Digital Signature ensure cyber security in today's world?
7. What is the relation between data encryption and decryption?
8. "Wireless networks offer a series of advantages." – Discuss.
9. Write short notes on:- (i). Domain Name System. (ii). HTML.
10. Diagrammatically discuss any two network topologies other than Mesh Topology.
11. Analyze the role of e-commerce in today's Indian socio-economic scenario.
12. How does Mobile commerce influence Indian market in the post covid years?

GROUP – C

Answer any four questions

10 X 4 =40

13. Through a real-life example discuss the advantages of Online Banking in India.
  14. Discuss the advantages and challenges of traditional as well as database file organization.
  15. "Internet is related to e-business. However, there are several challenges associated with the same too." – Discuss the statement through an example of online purchase transaction.
  16. Describe the relation between data warehouse and data mining.
  17. Through relevant examples describe the different types of B2B Markets.
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2022

**INFORMATION TECHNOLOGY AND ITS APPLICATIONS IN BUSINESS**

Time Allowed – 3Hours

Full Marks – 100

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GROUP – A

Answer any ten questions

2 X 10 =20

1. (a) "Data and information though often pronounced together are different from each other." – Discuss.
- (b) "Intra and Inter organizational communication taken together ensures smooth flow of information throughout the organization." Discuss the above statement through an example.
- (c) What do you mean by Computer Based Information System (CBIS) in the banking sector?
- (d) Point out any two advantages of using a smart card.
- (e) State any two examples of utility software.
- (f) Point out any two distinct differences between asynchronous and synchronous mode of data transfer.
- (g) Draw a fully connected Mesh Network with four (4) nodes.
- (h) State any two limitations of ERP.
- (i) Discuss any two advantages of C2C e-commerce model.
- (j) What is the role of a router in data communication?
- (k) What do you mean by a foreign key in DBMS?
- (l) Why do we need a digital envelope in today's cyber world?
- (m) What is world wide web (www)?

P.T.O.

2022

## BUSINESS REGULATORY FRAMEWORK

Time Allowed – 3 Hours

Full Marks – 100

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

Answer any five questions.

1. (a) State and clarify the various restrictions of a private company. 5  
 (b) How are the Appellate Tribunal constituted? What are its functions? 10  
 (c) Elucidate the process of the suspension and removal of Chairpersons and members of Appellate Tribunal. 5
  2. (a) Discuss various types of Quasi-contracts. Identify the salient features of Quasi-contract. 10+5  
 (b) Discuss the extent of authority of an agent. 5
  3. (a) State the Doctrine of Caveat Emptor. Elucidate the exceptions to the Doctrine. 10  
 (b) Define warranty. Distinguish between condition and warranty. 5  
 (c) Discuss the consequences of i) breach of condition and ii) breach of warranty. 5
  4. (a) Discuss the right of stoppage in transit. When does this right come to an end? 5  
 (b) What rights the buyer has against the seller in case of breach of contract of sale? 5  
 (c) Discuss the rules regarding the delivery of goods. 10
  5. (a) Discuss the consequences of dissolution of a partnership firm. 10  
 (b) Elucidate the rights of partners of a partnership firm. 10
  6. (a) Discuss the procedure on receipt of complaint as regards goods. 10  
 (b) What are the composition and jurisdiction of District Consumer Forum? 5+5
  7. (a) Explain the computation of available surplus under the payment of Bonus Act, 1965 and subsequent Code on Wages, 2019. How allocable surplus is derived from available surplus? 7+3  
 (b) Explain the provisions regarding the determination of gratuity under the Payment of Gratuity Act, 1972 and the subsequent Code on Social Security, 2020. 10
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2022

## DIRECT AND INDIRECT TAXATION

Time Allowed — 3 Hours

Full Marks — 100

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

*Answer any five questions.*

1. (a) Determine the legal status of the following assesses:
  - (i) Mrs. Y, Assistant Professor of Z University
  - (ii) A joint family of Mr.R, Mrs. R and their only son Ram
  - (iii) Board of Control for Cricket in India (BCCI)
  - (iv) Mr. Ghosh, a partner of the firm ABC Traders
  - (v) New Town Kolkata Development Authority (NKDA)
- (b) State the heads of income under which the following incomes are to be assessed under the relevant Income-Tax Act:
  - (i) Barsha received ₹ 3,500 as interest on fixed deposit with HDFC Bank.
  - (ii) Yasmin made a gain of ₹ 28,000 on sale of shares held by her.
  - (iii) ₹ 840 received by Dr. Ayan Moulick as remuneration as an examiner from IIT, Kharagpur.
  - (iv) Pension received by a retired person.
  - (v) Income received from sale of house property.
- (c) Mr. Sanjib (38 years) has incurred following expenses:

Particulars	₹
Medicclaim Insurance premium paid for himself	9,000
Medicclaim Insurance premium paid for spouse	8,000
Medicclaim Insurance premium paid for dependant children	6,000
Medicclaim Insurance premium paid for father (62 years)	18,000
Preventive health-check-up expenditure for father	6,000
Preventive health-check-up expenditure for himself (paid in cash)	4,000

- (d) Compute deduction available to Mr. Sanjib u/s 80D (irrespective of 115 BAC). Distinguish between 'Tax Avoidance' and 'Tax Evasion'. 5×4

2. (a) Mr. Mirza has a residential house property taxable u/s 22. Such property is acquired on 12/08/2005 for ₹ 2,00,000. The property is sold on 01/03/2023 for ₹ 25,00,000. He acquired another residential house on 31/03/2023 for ₹ 17,00,000 for self-occupation. On 01/03/2024, he sold such new residential house for ₹ 30,00,000.

Compute his capital gain for the A.Y. 2023-24 and 2024-25.

- (b) Mr. Roy Choudhury, a resident Indian, is an executive in Kolkata based partnership firm. He furnishes the following particulars of his income for the year ended on 31st March, 2023:

- (i) Net salary received ₹ 32,400.
- (ii) Income Tax deducted at source ₹ 1,400.
- (iii) Own contribution to recognised provident fund, employer also contributed a similar amount to the provident fund ₹ 4,000.
- (iv) Professional Tax deducted from salary ₹ 200.
- (v) Mr. Roy Choudhury's salary also included house rent allowance @ ₹ 600 p.m., while he paid actual house rent ₹ 700 p.m. in Kolkata.
- (vi) His employer provided him with the free use of the car with engine capacity exceeding 1.6 cc. The running and maintenance expenses including wages of the driver were met by the employer. The car was used for both official & personal purpose.
- (vii) Leave travel assistance for a trip to Kashmir ₹ 2,200 for his whole family was received for the block of four years commencing in 2018.
- (viii) Club bills reimbursed by the employer ₹ 2,000. You are required to compute Mr. Roy Choudhury's income under the head 'Salaries' for the assessment year 2023-24.

(not opted for 115 BAC)

10+10

3. (a) (i) State how to determine the first previous year in case of a newly set-up business or profession or for a new source of income.
- (ii) Mention the exceptions to the general rule that income of a Previous Year is taxed in its Assessment Year.
- (iii) State the taxability of income of Professional Institutions.

- (b) Mr. Rathi, is suffering from low-vision (certified as severe disability). He has following income details:

Net salary	₹ 45,000
Short-term capital gain	₹ 45,000
Long-term capital gain	₹ 1,50,000

Mrs. Rathi, suffering from leprosy (certified as 50% disable) is fully dependant on Mr. Rathi.

Compute the total income of Mr. Rathi.

(4+3+3)+10

4. (a) Mr. Das, a dealer in shares, received the following without consideration during the P.Y. 2022-23 from his friend Mr. Kundu:

- (i) Cash gift of ₹ 75,000 on his anniversary, 15th April, 2022.
- (ii) Bullion, the fair market value of which was ₹ 60,000 on his birth day, 19th June, 2022.
- (iii) A plot of land at Rajarhat on 1st July, 2022, the stamp value of which is ₹ 5 Lakh on that date. Mr. Kundu had purchased the land in April, 2009.

Mr. Das purchased from his friend Mr. Hasan, who is also a dealer in shares, 1000 shares of Y Ltd. @ ₹ 400 each on 19th June, 2022, the fair market value of which was ₹ 600 each on that date. Mr. Das sold these shares in the course of his business on 23rd June, 2022.

Further, on 1st November, 2022, Mr. Das took possession of property (office building) booked by him two years back at ₹ 20 Lakh. The stamp duty value of the property as on 1st November, 2022 was ₹ 32 Lakh and on the date of booking was ₹ 23 lakh. He had paid ₹ 1 lakh by account payee cheque as down payment on the date of booking. On 1st March, 2023, he sold the plot of land at Rajarhat for ₹ 8 Lakh.

Compute the income of Mr. Das chargeable under the head 'Income from other sources' and 'Capital Gains' for A.Y. 2023-24.

- (b) Write short notes on *any two* of the following:

- (i) Verification of return of income in the case of an individual, HUF and political party
- (ii) Any five transactions where quoting PAN is mandatory.
- (iii) Time limit for filing return of income 10+(5×2)

5. (a) Mr. Bakshi, is an individual carrying on business. His stock and machinery were damaged and destroyed in a fire accident in May, 2023. The value of stock lost (totally damaged) was ₹ 6,50,000. Certain portion of the machinery could be salvaged. The opening WDV of the block as on 01.04.2023 was ₹ 10,80,000. During the process of safeguarding machinery and in the fire fighting operations Mr. Bakshi lost his gold chain and a diamond ring, which he had purchased in April, 2013 for ₹ 1,10,000. The market value of these two items as on the date of fire accident was ₹ 1,80,000.

Mr. Bakshi received the following amounts from the insurance company:

- (i) Towards loss of stock ₹ 4,80,000
- (ii) Towards damage of machinery ₹ 6,00,000
- (iii) Towards gold chain and diamond ring ₹ 2,80,000

You are requested to briefly comment on the tax treatment of the above three items.

- (b) P, Q and R are partners in a firm sharing profit and losses in the ratio of 1:1:2, provide the following information. Find firm's net income assuming that salary and interest are not paid to partners:

- (i) Net income of the firm in A.Y. 2022-23 is (–) ₹ 1,20,000, out of which unadjusted depreciation is ₹ 40,000.
- (ii) On 31.05.2022, R retires from the firm and the other partners carry on the same business.
- (iii) The firm's income for the A.Y. 2023-24 before adjusting the aforesaid loss and depreciation ₹ 1,20,000. 10+10

6. (a) Explain the concept of Service Tax.  
 (b) Define VAT as per WB VAT 2003. What are its objectives?  
 (c) Who is liable to pay Central Excise Duty? State the consequences for non-payment of duty within the due date.  
 (d) Give salient features of Central Sales Tax, 1956. 5×4
7. (a) Dr. Suresh Pal (52 years) is a medical practitioner of Kolkata. His Income and Expenditure account for the year ending March 31, 2023 is as under:

Particulars	₹	Particulars	₹
Medicine consumed	6,72,000	Consultation fee	8,00,000
Staff salary	3,40,000	Medical charges	8,80,000
Clinic consumables	1,24,000	Dividend from Indian companies	34,800
Rent paid	96,000	Winning from lottery	28,000
Administrative Expenses	2,00,000	Rent from property let out	43,200
Payment to ISI, Kolkata for approved scientific research	80,000		
Depreciation on clinical equipments	40,000		
Net Profit	2,34,000		
	17,86,000		17,86,000

Other information:

- (i) Clinic equipments on April 1, 2022, opening WDV: ₹ 3,60,000, new acquisition on October 1, 2022: ₹ 80,000.  
 (ii) Rent paid includes ₹ 28,800 paid by cheque towards rent for his residence.  
 (iii) Rent received relates to property let out at Kolkata. The municipal tax of ₹ 7,200 paid in January, 2023 has been included in 'administrative expenses.'  
 (iv) Rate of depreciation on clinic equipment is 15%. Compute income from profession of Dr. Pal for the A.Y. 2023-24.
- (b) Ms. Sujata owns a house property, which is let out, to her employer company for a monthly rent of ₹ 10,000. Company allotted the same house to Ms. Sujata as rent free accommodation. Municipal tax paid ₹ 10,000, interest on loan paid ₹ 45,000. Comment on tax treatment under the head 'income from house property'.

2022

## ADVANCED ACCOUNTANCY

Time Allowed — 3 Hours

Full Marks — 100

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

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

**Group-A**

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

1.

Particulars	Dr.	Cr.
Stock as on 1st April, 2018	1,80,000	
Purchases and Sales	7,20,000	11,70,000
Purchase Return and Sales Return	12,000	9,000
Carriage Inwards	4,900	
Manufacturing Expenses	19,000	
Manufacturing Wages	95,150	
Salaries	18,000	
Discount Received		4,000
Land and Building	1,65,000	
Plant and Machinery	1,28,000	
Loose Tools	12,500	
Furniture and Fittings	20,000	
Cash and Bank	1,15,500	
Carriage Outwards	5,000	
Rent	5,000	
Interest on Bank Loan	2,000	
Sundry Expenses	10,250	
Preliminary Expenditure	5,000	
Auditor's Fees	8,000	
Profit & Loss A/c (1.4.2018)		40,000
Share Capital (Subscribed and Paid up) of ₹10 each		4,00,000
Director's Remuneration	25,000	
Debtors and Creditors	1,05,200	62,500
Advance Payment of Tax	80,000	
12% Secured Bank Loan		50,000
	<u>17,35,500</u>	<u>17,35,500</u>

Prepare Statement of Profit & Loss for the year ended 31st March, 2019 and the Balance Sheet as on that date, as per Schedule-III of Companies Act, 2013 taking into consideration the following adjustments:

- On 31st March, 2019, stock-in-trade and loose tools were valued at ₹ 1,25,000 and ₹ 10,000 respectively.
- Depreciate: Plant & Machinery @15% and Furniture & Fittings @10%.
- On 31st March, 2019, outstanding wages amounted to ₹ 2,500 while outstanding salaries totalled ₹ 1,200.
- Make a provision for doubtful debts @5% and interest on bank loan for 6 months.
- Provision for income tax is to be made @25%.
- Write off Preliminary expenditure.

(g) The directors proposed dividend @15% for the year ended 31st March, 2019 and decided to transfer 5% of net profits of the year to General Reserve. Dividend distribution tax @20.56%.

(h) Provide for managerial remuneration @10% of the net profit before tax. 20

2. Following are the Balance Sheets of A Ltd. and B Ltd. as at 31.3.2019:

Particulars	A Ltd. ₹	B Ltd. ₹
<b>I. EQUITY AND LIABILITIES</b>		
1. <u>Shareholders' Funds</u>		
(a) Share Capital: Equity shares of ₹ 10 each	10,00,000	5,00,000
(b) Reserve & Surplus: General Reserve	2,50,000	1,50,000
2. <u>Current Liabilities</u>		
Trade Payables: Creditors	4,50,000	2,00,000
Total	17,00,000	8,50,000
<b>II. ASSETS</b>		
1. <u>Non-current Assets</u>		
(a) Property, Plant and Equipment Tangible Assets:		
Land and Building	4,00,000	1,00,000
Plant and Machinery	5,00,000	4,00,000
(b) Non-current Investment	1,00,000	1,00,000
2. <u>Current Assets</u>		
(a) Inventories	3,00,000	1,00,000
(b) Trade Receivables: Debtors	3,50,000	1,50,000
(c) Cash and Cash Equivalents:		
Cash and bank	50,000	—
Total	17,00,000	8,50,000

A new company C Ltd. was formed to take over the business of A Ltd. and B Ltd. under the following terms:

(a) The purchase consideration being ₹ 14,00,000 for A Ltd. and ₹ 7,00,000 for B Ltd. payable in Equity Shares of ₹ 10 each in C Ltd.

(b) The values of Land & Building of A Ltd. and B Ltd. are considered as ₹ 4,30,000 and ₹ 1,20,000 respectively.

(c) The formation expenses of C Ltd. came to ₹ 10,000.

You are required to:

(i) show the Journal entries in the books of A Ltd., B Ltd. and C Ltd.; and

(ii) prepare the Balance Sheet of C Ltd. as at April 1, 2019.

16

3. The following figures and ratios are related to a company:

(a) Sales for the year (All credit)	₹ 30,00,000
(b) Gross Profit ratio	25%
(c) Fixed Assets turnover (basis on cost of goods sold)	1.5
(d) Stock turnover (basis on cost of goods sold)	6
(e) Liquid ratio	1 : 1
(f) Current ratio	1.5 : 1
(g) Debtors collection period	2 months
(h) Reserves & surplus to Share capital	0.6 : 1
(i) Capital gearing ratio	0.5
(j) Fixed assets to Net Worth	1.20 : 1

You are required to prepare Balance Sheet of the company on the basis of above details.

16

4. Write short notes on the following:
- Right shares and Bonus shares
  - IFRS
  - Average clause
  - Materiality and Prudence

### Group-B

(Answer any three questions.)

5. Priya Sales Corporation of Jaipur has a Branch at Kota to which goods are sent @  $33\frac{1}{3}$  % above cost. The Branch makes sales both for cash and credit. Branch expenses are paid direct from head office and the branch has to remit all cash received into the head office bank account at Kota. Following further details are given for the year ended 31st March, 2020:

	₹
Goods sent to Branch at Invoice price	18,00,000
Goods returned by Branch at Invoice price	20,000
Stock at Branch on 1-4-2019 (at Invoice price)	2,40,000
Branch Debtors on 1-4-2019	2,15,000
Sales during the year: Cash	5,80,000
Credit	11,40,000
Cash received from Branch Debtors	10,45,000
Discount allowed to by Branch to Debtors	14,800
Bad debts	9,200
Sales return at Kota Branch	25,000
Salaries & wages at Branch	1,80,000
Rent, Rates & Taxes at Branch	42,000
Sundry expenses at Branch	15,000
Stock at Branch on 31-03-2020 at Invoice price	3,60,000

You are required to show Branch Stock Account, Branch Adjustment Account, Branch Expenses Account, Branch Debtors Account, Goods sent to Branch Account and Branch Profit & Loss Account in the books of the Head Office. 16

6. From the following particulars, calculate the fair value of an equity share assuming that out of the total assets, those amounting to ₹ 41,00,000 are fictitious: 16
- Share capital:  
5,50,000; 10% Preference Shares of ₹ 100 each, fully paid up.  
55,00,000; Equity Shares of ₹ 10 each, fully paid up.
  - Liability to outsiders: ₹ 75,00,000
  - Reserves & Surplus: ₹ 45,00,000
  - The average normal profit after taxation earned every year by the company during the last five year ₹ 85,05,000
  - The normal profit earned on the market value of fully paid equity shares of similar companies is 12%



2022

## COST MANAGEMENT AND ACCOUNTING

Time Allowed— 3 Hours

Full Marks — 100

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

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

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

1. (a) What is Process Costing? How it is different from Job Costing?  
 (b) A product passes through three processes A, B and C, 10,000 units at a cost of Re. 1 were issued to process-A. The other direct expenses were:

	Process-A (Rs.)	Process-B (Rs.)	Process-C (Rs.)
Sundry Materials	1,000	1,500	1,480
Direct Labour	5,000	8,000	6,500
Direct Expenses	1,050	1,188	1,605

The wastage of *Process-A* was 5% and *Process-B* 4%. The wastage of *Process-A* was sold at Re. 0.25 per unit and that of *B* at Re. 0.50 per unit and that of *C* at Re. 1 per unit. The overhead charges were 168% of direct labour. The final product was sold at Rs. 10 per unit, fetching a profit of 20% on sales.

Find the percentage of wastage in *Process-C*.

6+10=16

2. The Alpha Transport Company has been given a 20 km long route to ply a bus. The bus costs the company Rs. 1,00,000. It has been insured at 3% p.a. The annual Road Tax amounts to Rs. 2,000. Garage rent is Rs. 400 per month. Annual repair is estimated to cost Rs. 2,360 and the bus is likely to last for five years. The salary of the driver and the conductor is Rs. 600 per month and Rs. 200 per month respectively in addition to 10% of takings as commission to be shared equally by them. The manager's salary is Rs. 1,400 per month and stationery will cost Rs. 100 per month. Petrol and Oil will cost Rs. 50 per 100 kilometres. The bus will make three round trips per day carrying on an average 40 passengers in each trip. Assuming 15% profit on takings and that the bus will ply on an average 25 days in a month, prepare Operating Cost Statement on a full year basis and also calculate the bus fare to be charged from each passenger per kilometre.

16

3. (a) Prepare Cash Budget for the period January to June from the following information:

(i) The estimated sales and expenses are as follows:

	Nov. (Rs.)	Dec. (Rs.)	Jan. (Rs.)	Feb. (Rs.)	Mar. (Rs.)	Apr. (Rs.)	May (Rs.)	Jun. (Rs.)
Sales	2,00,000	2,20,000	1,20,000	1,00,000	1,50,000	2,40,000	2,00,000	2,00,000
Salaries	30,000	30,000	24,000	24,000	24,000	30,000	27,000	27,000
Misc. Expenses	27,000	27,000	21,000	30,000	24,000	27,000	27,000	27,000

(ii) Cash Sales are 75% less than the credit sales.

(iii) The firm has a gross margin of 25% on sales.

(iv) 50% of the credit sales are collected in the month following the sales, 60% of the remaining in the second month and balance in the third month.

(v) Material for the sale of each month is purchased one month advance on a credit for two months.

(vi) The time lag in the payment of salaries is one third of month miscellaneous expenses one month.

(vii) 12% Debentures Rs. 40,000 were issued on 1st January. (Half yearly interest due on 30th June & 31st Dec.)

(viii) The firm maintains a minimum cash balance of Rs. 40,000. Funds can be borrowed @ 12% p.a. in the multiple of Rs. 1,000 the interest being payable on monthly basis.

(ix) Cash balance at the end of December is Rs. 60,000.

(b) Write short notes on:

(i) Master Budget

(ii) Zero-Based Budgeting

10+(3×2)=16

4. One kilogram of product 'K' requires two chemicals A and B. The following were the details of product 'K' for the month of June 2023.

(a) Standard misc. chemical 'A' 50% and chemical 'B' 50%

(b) Standard price per kilogram of chemical 'A' Rs. 12 and chemical 'B' Rs. 15.

(c) Actual input of chemical 'B' 70 kilograms.

(d) Actual price per kilogram of chemical 'A' Rs. 15.

(e) Standard normal loss 10% of total input.

(f) Materials cost variance total Rs. 650 adverse.

(g) Materials yield variance total Rs. 135 adverse.

(h) Actual output 90 kgs.

You are required to calculate:

(i) Material Mix Variance Total,

(ii) Materials Usage Variance Total,

(iii) Materials Price Variance Total,

(iv) Actual Loss of Actual Input,

(v) Actual Input of chemical 'A',

(vi) Actual Price per kilogram of chemical 'B'.

3+3+3+3+3+1=16

5. Two workmen, X and Y, produce the same product using the same material. Their normal wage rate is also the same. X is paid bonus according to the Rowan System, while Y is paid bonus according to Halsey System. The time allowed to make the product is 100 hours. X takes 60 hours while Y takes 80 hours to complete the product. The factory overhead rate is Rs. 10 per man-hour actually worked. The factory cost for the product for X is Rs. 7,280 and for Y it is Rs. 7,600.

You are required:

- to find the normal rate of wages;
- to find the cost of materials;
- to prepare a statement comparing the factory cost of the products as made by the two men.

3+3+10=16

6. (a) Define Overhead.  
 (b) What are the classification of 'Overhead'?  
 (c) Your company uses a historical cost system and applies overheads on the basis of 'Predetermined' rates. The following are the figures from the Trial Balance as at 30-09-2022:

Particulars	DR (Rs.)	CR (Rs.)
Manufacturing Overheads	4,26,544	—
Manufacturing Overheads applied	—	3,65,904
Work-in-Progress	1,41,480	—
Finished Goods Stock	2,30,732	—
Cost of Goods Sold	8,40,588	—

Give two methods for the disposal of the under absorbed overheads and show the profit implication of the method.

2+4+10=16

7. (a) Briefly explain the methods of Pricing of Issues of Materials.  
 (b) M/s. Tubes Ltd. are the manufacturers of picture tubes for T.V. The following are the details of their operation during 2021:

Average monthly market demand	= 2,000 Tubes
Ordering cost	= Rs. 100 per order
Inventory carrying cost	= 20% per annum
Cost of Tubes	= Rs. 500 per tube
Normal usage	= 100 Tubes per week
Minimum usage	= 50 Tubes per week
Maximum usage	= 200 Tubes per week
Lead time to supply	= 6-8 weeks

Compute from the above:

- Economic order quantity. If the supplier is willing to supply quarterly 1500 units at a discount of 5%, is it worth accepting?
- Re-order Level
- Minimum Level of Stock
- Maximum Level of Stock

7+3+2+2+2=16

8. X Ltd. provides you the following information

Normal capacity	2,40,000 units
Opening Stock	52,000 units
Units produced	2,34,000 units
Units sold	2,40,000 units
Direct material cost per unit	Rs. 6
Direct labour cost per unit	Rs. 6
Variable manufacturing overhead per unit	Rs. 3
Fixed manufacturing overheads	Rs. 12,00,000
Variable administration overhead per unit	Rs. 0.80
Fixed administration overhead	Rs. 1,20,000
Variable selling and distribution overhead per unit sold	Rs. 2
Fixed selling and distribution overheads	Rs. 2,40,000
Selling price per unit	Rs. 35

Required:

- (a) Prepare Income Statement using
  - (i) Absorption Costing.
  - (ii) Marginal Costing.
- (b) Prepare a statement reconciling the difference in profit, if any.
- (c) Calculate Break-Even Point and Margin of Safety.
- (d) How many units are to be sold to earn a profit of 25% on cost?

10+4+3+3=20

## HINDI ESSAY, PRÉCIS WRITING AND COMPOSITION

1. Write an essay on *any one* of the following: 30
  - (क) पर्यावरण संकट से उदासीन समाज और राष्ट्र
  - (ख) हाथी के दाँत : देखने में कुछ, खाने में कुछ और
  - (ग) भूमंडलीकृत समय में साहित्य
2. Amplify the idea contained in *any one* of the following: 15
  - (क) पराधीन सपनेहु सुख नाहैं
  - (ख) बड़ा हुआ तो क्या हुआ जैसे ताड़ खजूर
3. Write a letter to the Editor of a newspaper on *any one* of the following: 20
  - (क) आम चुनाव में अपार खर्च के दुष्परिणाम
  - (ख) ऑनलाइन फ्रॉड का बढ़ता कारोबार
4. Read the passage carefully and answer the questions: 3×5=15

तथाकथित आर्थिक विकास के कारण अर्थव्यवस्था कृषि संबंधी व्यवस्था से अधिक औद्योगिक की ओर बदलने लगता है। औद्योगिकीकरण के बढ़ने से जनसंख्या ग्रामीण क्षेत्रों से औद्योगिक एवं वाणिज्यिक केंद्रों की ओर जाने लगती है। घरों से बाहर महिलाओं की आर्थिक भागीदारी से शहरी जनसंख्या के बढ़ते समय यह सोच भी आती है कि छोटे परिवार से आर्थिक क्षमता अधिक बढ़ सकती है जिससे कि बड़े परिवार का आर्थिक महत्व घटता जाता है। आर्थिक विकास और शहरीकरण का एक यह भी गुण है कि बच्चे संपत्ति नहीं बल्कि बोझ लगने लगते हैं। ग्रामीण व्यवस्था से शहरी व्यवस्था होने में यह गुण अधिक मुखर हो जाता है। औद्योगिक अर्थव्यवस्था में इस बात का ज्ञान कि अच्छी जीवन शैली के साथ रहा जाए तो परिवार को छोटा रखने की प्रवृत्ति जगती है। यह तभी संभव है जब जन्मदर गिर जाय क्योंकि मृत्युदर तो गिर ही रही है। कम जन्मदर हो, कम मृत्युदर हो, छोटा परिवार हो और जनसंख्या वृद्धि की दर कम हो तो अर्थव्यवस्था मजबूत हो सकती है।

आर्थिक विकास की प्रक्रिया किसी देश के भौतिक संसाधनों की उपयोगिता पर निर्भर करती है जिसे उस देश के श्रमिक पूरी उत्पादन क्षमता से प्राप्त कर सकें। यहाँ श्रमिक वर्ग एक सकारात्मक भागीदारी निभाता है। लेकिन यह भी सत्य है कि बढ़ती हुई जनसंख्या विकास की प्रक्रिया को धीमा कर देती है। बढ़ती जनसंख्या का प्रभाव आर्थिक स्रोतों के ह्रास पर विभिन्न प्रकार से देखा जा सकता है। इसलिए स्वास्थ्य और शिक्षा व्यवस्था को दुरुस्त करना अत्यंत आवश्यक है।

  - (क) 'औद्योगिकीकरण' से क्या आशय है?
  - (ख) औद्योगिकीकरण और जनसंख्या का संबंध स्पष्ट कीजिए।
  - (ग) आर्थिक विकास और शहरीकरण का बैशिष्ट्य बताइए।
  - (घ) जनसंख्या की घटती-बढ़ती स्थिति से अर्थव्यवस्था कैसे प्रभावित होती है?
  - (ङ) उपर्युक्त अवतरण का समुचित शीर्षक सुझाइए।
5. Translate into Hindi: 20

Honesty is a great virtue. If you do not deceive others, if you do not tell a lie, if you are strictly and fair in your dealing with others, you are an honest man. Honesty is the best policy. An honest man is respected by all. Every man trusts an honest man. None can prosper in life if he is not honest.

2022

Time Allowed — 3 Hours

Full Marks — 100

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

The figures in the margin indicate marks for each question.

## BENGALI ESSAY, PRÉCIS WRITING AND COMPOSITION

- ১। যে কোনো একটি বিষয় অবলম্বনে প্রবন্ধ রচনা করুন : ৩৫
- (ক) বিদ্যালয় পাঠক্রমে পরিবেশ সচেতনতার প্রয়োজনীয়তা
- (খ) সাধারণ নাগরিক ও আইনি অধিকার
- (গ) স্বাধীনতার ৭৫ বছর ও নারীজাতির উন্নয়ন
- ২। যে কোনো একটি বিষয় অবলম্বনে কাল্পনিক সংলাপ রচনা করুন : ১০
- (ক) বর্তমানে মোবাইল ফোনের পর্দায় সুখী জীবনযাপনের বিজ্ঞাপন দেওয়ার প্রবণতায় মানসিক সমস্যা বাড়ছে—এ বিষয়ে দুই বন্ধুর কথোপকথন।
- (খ) দ্রব্যমূল্য বৃদ্ধি বিষয়ে দুই প্রতিবেশীর কথোপকথন।
- ৩। (ক) পদ পরিবর্তন করুন : ৫
- জ্ঞান, অক্ষর, উৎসাহ, কর্ম, শরীর
- (খ) নিম্নোক্ত বাগধারাগুলিকে সার্থক বাক্যে প্রয়োগ করুন : ৫
- এক কথার মানুষ, গা ঢাকা দেওয়া, জিলিপির প্যাঁচ, তীর্থের কাক, চাঁদের হাট
- ৪। সার্থক শিরোনামসহ গদ্যাংশটির সারসংক্ষেপ করুন : ২৫
- আমি লাইব্রেরিকে স্কুল কলেজের উপরে স্থান দিই এই কারণে যে, এ স্থানে লোক স্বেচ্ছায় স্বচ্ছন্দচিত্তে স্বশিক্ষিত হবার সুযোগ পায়। প্রতিটি লোক তার স্বীয় শক্তি ও রুচি অনুসারে নিজের মনকে নিজের চেষ্টায় আত্মার রাজ্যে জ্ঞানের পথে এগিয়ে নিয়ে যেতে পারে। স্কুল কলেজে বর্তমানে আমাদের যে অপকার করছে সে অপকারের প্রতিকারের জন্য শুধু নগরে নগরে নয়, গ্রামে গ্রামে লাইব্রেরি প্রতিষ্ঠা করা কর্তব্য। আমি পূর্বে বলেছি যে লাইব্রেরি হাসপাতালের চাইতে কম উপকারী নয়, তার কারণ আমাদের শিক্ষার বর্তমান অবস্থায় লাইব্রেরি হচ্ছে এক রকম মনের হাসপাতাল।
- ৫। বঙ্গানুবাদ করুন : ২০
- Honesty is a great virtue. If you do not deceive others, if you do not tell a lie, if you are strictly and fair in your dealing with others, you are an honest man. Honesty is the best policy. An honest man is respected by all. Every man trusts an honest man. None can prosper in life if he is not honest.

## URDU ESSAY, PRÉCIS WRITING AND COMPOSITION

1. Give the Précis of the following passage with a suitable title:

20+5=25

انسانی کردار کو سمجھنا ایک بہت مشکل اور بے حد پیچیدہ امر ہے۔ اس کے لئے صحیح اور سائنٹیفک سوچ بوجھ ہی نہیں بلکہ استدلال بھی ضروری ہے۔ لوگوں کی اندرونی ذہنی کیفیات کا اندازہ ان کے ظاہری کردار سے ہی لگایا جاتا ہے۔ لیکن اکثر لوگ اس سلسلے میں یہ غلطی کرتے ہیں کہ انسانوں کو سماجی، سیاسی، معاشی یا مذہبی خانوں میں بانٹ دیتے ہیں اور پھر زندگی کے ان شعبوں سے تعلق رکھنے والے کردار کی وضاحت محدود اور پہلے سے مقرر کئے گئے زاویہ نگاہ کے تحت کرتے ہیں کرداری ماہرین نے بھی انسانی کردار کو واضح کرنے کے لئے اپنا ذاتی نقطہ نظر استعمال کیا اور دوسروں کے زاویہ نگاہ کو یکسر نظر انداز کیا ہے۔ کبھی کبھی تو ایک ہی مضمون میں کردار کو بالکل الگ الگ خانوں میں رکھ کر دیکھا گیا ہے۔ جبکہ فرد کو ایک ایسی مکمل اکائی کی صورت میں دیکھنا چاہئے جو متعدد پابندیوں میں رہ کر زندگی سے مطابقت پیدا کرنے کی مسلسل کوشش کرتا رہتا ہے۔ علم نفسیات میں انسانی کردار کی وضاحت حیاتیاتی، نفسیاتی اور سماجی، تہذیبی نظریوں کے امتزاج کے ذریعے کی جاتی ہے یہاں آپ مثال کے طور پر شخصیت کے اختلال کو لیجئے۔ اس کی مختلف صورتوں کی تہہ میں جو متعدد اسباب کا فرما ہوتے ہیں ان میں ایک طرف حیاتیاتی نقص، وراثت میں ملنے والے خواص، کیمیائی اور غدودی ترشحات میں عدم تناسب اور دوسری طرف نفسی حرکیات شامل ہیں۔ نفسی حرکیات میں لاشعوری تحریکیں، غلط طور پر سیکھی گئی عادتیں، رویے اور کردار ناقص تفہیم آتے ہیں۔ یہی نہیں اور بھی کئی عوامل ہیں۔ جو ان کو تقویت پہنچاتے اور اختلال میں میں شدت پیدا کرتے ہیں۔ ان میں سماجی، تہذیبی ماحول ایک بہت بڑا عامل ہے۔ جو بذات خود کئی عوامل سے بنتا ہے۔ اس میں کنبے کا ماحول، سماجی اصول اور ضابطے منفی سماجی حالات والدین کی طرف سے تربیت میں لاپرواہی۔ غیر صحت مند طرز زندگی۔ سڑی گلی روایات کی پابندی میں سخت گیری وغیرہ وغیرہ شامل ہیں۔ کسی مخصوص کردار یا طرز عمل کو کسی ایک نظریے کے تحت واضح کرنا غیر سائنٹیفک ہوگا۔ نفسیات کے خصوصی شعبوں میں بھی انسانی کردار کی وضاحت کے لئے مختلف نظریوں کا سہارا لیا جاتا ہے یہ مختلف نظریے مختلف نوعیت کے مشاہدوں، فکر اور تحقیق کے نتیجے سامنے آتے ہیں۔

کردار کی ان صورتوں کو سمجھنے کے لئے بھی جو احساس برتری کا اظہار کرتی ہیں انہیں مختلف زاویوں سے دیکھنا ضروری ہے۔ دنیا کی تاریخ میں کچھ ایسی ہستیاں موجود ہیں۔ جن کا بنیادی احساس کمتری انتہائی درجے کے احساس برتری میں تبدیل ہو گیا اور اس نے دوسروں کے لئے دشواریاں کھڑی کر دیں۔ اس لئے کسی بھی ظاہری کردار کی وضاحت کرتے وقت بہت ہی احتیاط اور معروضیت برتنے کی ضرورت ہے۔

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

35

(الف) عصر حاضر میں سوشل میڈی کا کردار

(ب) بیروزگاری ایک سنگین مسئلہ

(ج) قومی تعلیمی پالیسی

(د) اردو افسانہ کا آغاز و ارتقاء

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

(الف) موجودیاتی تبدیلی اور اس کے اثرات

(ب) تعلیم نسواں

(ج) یوم آزادی

(د) ڈیجیٹل انڈیا

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

آپے سے باہر ہونا - ہکا بکا رہ جانا - آنکھ کا تارا ہونا - آٹھ آٹھ آنسوؤں رونا - تین پانچ کرنا -

پاش پاش ہونا - پھولے نہ مانا - آسمان سے باتیں کرنا -

5. Translate into Urdu: 20

Honesty is a great virtue. If you do not deceive others, if you do not tell a lie, if you are strictly and fair in your dealing with others, you are an honest man. Honesty is the best policy. An honest man is respected by all. Every man trusts an honest man. None can prosper in life if he is not honest.

## NEPALI ESSAY, PRÉCIS WRITING AND COMPOSITION

1. भाव विस्तार गर्नुहोस् (कुनै एउटा) : 20  
 (क) साहित्य समाजको दर्पण हो  
 (ख) जहाँ इच्छा त्यहाँ उपाय
2. कुनै एउटा विषयमाथि पत्र लेख्नुहोस् 15  
 (क) गाँउमा स्वास्थ्य केन्द्रको आवश्यकता बुझाउँदै कुनै पत्रिकाको सम्पादकलाई पत्र लेख्नुहोस्।  
 (ख) देश विकासमा युवावर्गको भूमिकाबारे कुनै पत्रिकाको सम्पादकलाई पत्र लेख्नुहोस्।
3. निम्नलिखित अनुच्छेद पढेर तल दिएका प्रश्नहरूका उत्तर लेख्नुहोस् : 3×5=15  
 १९९६ साल जनवरी तेस्रो हप्ता यो पहाडी पाखाहरूमा छिप्पिएको जाडोले म झैं फुसत लिइरहेका बहुसंख्यकहरूलाई घरभित्र वा आगोको वरिपरि वा कम्बल भित्र पुराएको हुनुपर्छ। म यो मौसमको खुल्लेआम परिचय पहिचान गर्न मेरी छोरी र छोरासँग र तिनीहरूका मावली दाइ-भाइहरूसँग बमबस्तीदेखि प्रकृतिको छातीमा पदयात्रा गर्ने तयारीमा छु। पन्ध्रौं वर्ष पहिले हामी बमबस्तीको फुटबल टीमसँग यहाँ माथि सिन्जी मैदानमा प्रतिवर्ष फुटबल खेल्न आँउथ्यौं। दिउँसो सिन्जी पुगेर फुटबल खेली फेरि बमबस्ती राती फर्किन्थ्यौं। बमबस्ती टीमका सबैभन्दा खतरनाक खेलाडी चाहिँ मिलिक लेप्चा थिए। उनको नाम सुन्ने बित्तिकै विपक्षी दलका खेलाडीहरूको सातोपुत्लो उड्थ्यो। मिलिक लेप्चा नाङ्गो खुट्टामा मैदान वरिपरि बल बाघ झैं दगुर्थे। यसरी दौडँदा मैदानमा भएका टुला टुला रूखले बाहिर निकालेका जराका बोक्राहरू पक् पक् उप्काउँथे। उनको चापटे खुट्टामा त्यत्रो शक्ति थियो। दुईचोटी श्री लेप्चाको देब्रे लातले बल हान्दा त्यो बल (भकुण्डो) आकासमा फुटेको स्मरण गराउँछु।  
 (क) लेखकसँग पदयात्रामा को को गएका थिए?  
 (ख) उनीहरू कहिले र कुन स्थानमा पदयात्रा गर्ने तयारीमा थिए?  
 (ग) मिलिक लेप्चा को थिए?  
 (घ) मिलिक लेप्चा कस्ता खेलाडी थिए?  
 (ङ) 'सातोपुत्लो' शब्द प्रयोग गरेर एउटा वाक्य बनाउनुहोस्।
4. तलका कुनै एउटा विषयमा निबन्ध लेख्नुहोस् : 30  
 (क) विद्यार्थी र राजनीति  
 (ख) जीवनमा शिक्षाको महत्त्व  
 (ग) बढ्दो बेरोजगारी : समस्या र समाधान
5. Translate into Nepali: 20

Honesty is a great virtue. If you do not deceive others, if you do not tell a lie, if you are strictly and fair in your dealing with others, you are an honest man. Honesty is the best policy. An honest man is respected by all. Every man trusts an honest man. None can prosper in life if he is not honest.