

(1)

Roll No. _____

120/06022016

Time allowed: Three Hours

Max. Marks 100

	<p>Departmental Accounts Examination SAS Part-2nd Paper-5th (Drafting and Computer Knowledge)</p>	
--	--	--

Note:

- ❖ Attempt all the questions and part of a question must be attempted continuously at one place.
- ❖ Rough work should be done on the space provided for in the answer sheet at Page-2.

Paper – V (Drafting and Computer Knowledge)

Time Allowed: 3 Hours

Max Marks: 100

Q1. Make a précis in about one-third of the original length for ANY ONE OUT OF THE TWO following passages, give a suitable title and give meanings of the words in bold :

- A. These are two considerations which deserve at least a word in any discussion of the future of the Indian theatre. The first is the rapid development of the cinema as a competitive for **prophesied** favor. At first, in the early flush of cinematic triumph people—some of whom might have been expected to, know better—**prophesies** the **extinction** of the theatre. It is now clear that though here and there, temporarily, the theatre may be affected, the cinema cannot hope to replace the stage and elbow it out of existence. Experience in the West has shown that the stage will always be required as a federal studio. For the technique is different and great stage actors have, always, to their disgust, discovered that film acting is at least only second best to them; it cannot mean to them what the stage means. Something is lacking in the human touch. In the theatre heart responds to heart and mind acts on mind in a way unknown to the cinema. Thus there is no danger of extinction to the theatre. On the other hand, the rivalry of the screen ought to and will put theatre to a new test and give it a new stimulus that may well lead to still higher planes of artistic achievement. Finally, a word about a national language spoken, written and thought might do for the theatre in India. With the new awakening in social life the need of a common tongue is being increasingly felt. Much work is being done to bring out a common linguistic medium. The day when, it is accepted will be a great day for the Indian theatre, as it will be for all art in the country. But the theatre, because its life blood is spoken word, will gain most. With a common tongue, with a live national consciousness, the theatre will become to its own as definite instrument of national unity reflecting the national mind, interpreting the national heart and dreaming national dreams for the future.

(Marks: 10+1+4)

OR

- B. Of all the characteristics of ordinary human nature **envy** is the most unfortunate; not only does the envious person wish to inflict misfortune and do so whenever he can with **impunity**, but he is also himself rendered unhappy by **envy**. Instead of deriving pleasure from what he has, he derives pain from what others have. If he can, he deprives others of their advantages, which to him is as desirable as it would be to secure the same advantages himself. If this passion is allowed to run riot it becomes fatal to all excellence, and even to the most useful exercise of exceptional skill. Why should a medical man go to see his patients in a car when the labourer has to walk to his work? Why should the scientific investigator be allowed to spend his time in a warm room when others have to face the **inclemency** of the elements? Why should a man who possesses some rare talent of great importance to the world be saved from the **drudgery** of his own housework? To such questions **envy** finds no answer. Fortunately, however, there is in human nature a compensating passion, namely that of admiration. Whoever wishes to increase human happiness must wish to increase admiration and to diminish **envy**. What cure is there for **envy**? For the saint there is the cure of selflessness, though even in the case of saints **envy** of other saints is by no means impossible. But, leaving saints out of account, the only cure for **envy** in the case of ordinary men and women is happiness, and the difficulty is that **envy** is itself a terrible obstacle to happiness. But the envious man may say: 'What is the good of telling me that the cure for **envy** is happiness? I

cannot find happiness while I continue to feel envy, and you tell me that I cannot cease to be envious until I find happiness." But real life is never so logical as this. Merely to realize the causes of one's own envious feeling is to take a long step towards curing them.

(Marks: 10+1+4)

Q2: Attempt any 4 out of 5 in all sub-sections questions:

A. Correct the following:

- It is becoming much more easier to access the internet in India
- I shall see the brakes whether they work well.
- Although it was raining, but we had the picnic
- I asked for his book, but he did not lend me
- My mother wanted that I be doctor

(Marks: 4x1=4)

B. Give the meaning of the following idioms/phrases and make sentences by using these idioms/phrases:

- Ball is in your court
- Can't judge a book by its cover
- Don't count your chickens before the eggs have hatched
- To hear something straight from the horse's mouth
- Let the cat out of the bag

(Marks: 4x1=4)

C. Change the voice:

- Somebody cooks meal every day.
- She bought a diamond necklace
- Will you ever forget those happy days?
- The soldiers attacked the enemy barracks
- The authorities will launch a cleanliness campaign in the park.

(Marks: 4x1=4)

D. Punctuate the following paragraph:

winston is one of the most laid-back people i know he is tall and slim with black hair and he always wears a t-shirt and black jeans his jeans have holes in them and his baseball boots are scruffy too he usually sits at the back of the class and he often seems to be asleep however when the exam results are given out he always gets an "A" i don't think hes as lazy as he appears to be

(Marks: 3)

Q3. Attempt the following questions:

- Write a DO letter from the Chief Engineer/HRD to all the HoDs regarding the slow progress of the "Swachh Bharat Abhiyaan" w.r.t. clutter in offices like old furniture, old record, dirty washrooms and some steps/suggestions to pick up the pace so as to complete the mission by the target date. May include other places which need cleanliness like stores, sub-stations etc.
- Assume any innovation which can be done by using the available infrastructure (or some addition) of Information Technology in PSPCL. Put up an office note regarding your proposal to Er-in-Chief/IT to be sent to him through proper channel detailing your idea, its modalities of implementation, and the benefits it will accrue etc. In case some additional cost is to be incurred, a cost benefit analysis may invariably be included.
- In case you feel that there is a need for some specific training as per your job profile, request your HoD to write to CE/HRD about the same. Write the internal office note and the draft DO on the above lines. It will be better if you include the name of institute where such training can be provided. The benefits that you get should invariably be included.

(Marks 6+7+7=20)

Q4.

4

A. Answer the following briefly:

- What is the difference between a router and a modem?
- What are primary and secondary storage devices?
- What is the difference between DVD and USB?
- What are some examples of computer peripheral devices?
- How do find out how much RAM a computer has and how much it is using?

(Marks 5x2=10)

B. Convert the following:

- $(5628)_{10}$ to $()_{16}$
- $(A267)_{16}$ to $()_{10}$
- $(1000)_{10}$ to $()_8$
- $(ACDF)_{16}$ to $()_8$
- $(1257)_8$ to $()_{10}$

(Marks 5x1=5)

C. Answer the following in detail:

- You are drafting a document using Microsoft Word 2010 and would like to send it to someone, but you don't want the other party to edit it. How will you save the document (except a "Read Only") version?
- How do you insert a table into a word document? Can you change the number the rows and/or columns during the course of editing a document? If yes, how?
- You have put up a draft document, but your controlling officer does not like it. He says that at many places, good English vocabulary words are not used. What will you do; consult some expert in English or use a tool? If tool, which one and how?
- You've to tabulate some data and have the option of choosing MS word as well as MS excel. Which one will you use and why? Give details.
- You have to submit a draft case to an advocate to file a petition in the hon'ble High Court. Apart from the case history, there are lot many documents in various formats (word, excel, pdf, scanned etc.). How best will you send the case to the advocate:
 - Case history in word file and all other files separately be referring the file name in main case history file OR
 - Embed (without copy and paste of the text/details) these files in the main case history word file. If yes, how?

(Marks 5x3=15)

Q5. Answer the following in detail:

- What are The Advantages of Using Computerised Accounting Software?
- What is a Bank Reconciliation Statement, its purpose and importance? How do you prepare with the available software?

(Marks 10x2=20)

1

Roll No. _____

100/07022016

Time allowed: Three Hours

Max. Marks 100

	<p>Departmental Accounts Examination SAS Part-2nd Paper-6th (Accounts and Auditing)</p>	
--	--	--

Note:

- ❖ Attempt all the questions and part of a question must be attempted continuously at one place.
- ❖ Rough work should be done on the space provided for in the answer sheet at Page-2.

Question No 1

(a) "Accrual concept is essentially the matching concept" Explain this statement.

(b) Pass Journal Entries for following transactions:-

I Acquired a running business of X & Co for cash Rs. 40,000/ by taking over the following assets and liabilities at values stated against them:

Stock Rs.15000/, Furniture Rs. 10,000/ Debtors Rs. 7000/ Machinery Rs. 8000/ Creditors Rs. 12000/

Out of RS. 40,000/ payable to X & Co. Rs.10,000/ were borrowed from B.

Ii Approached M for loan of Rs. 10000/ but he paid the amount after deducting interest in advance for one year @ 6% p.a.

Iii Bought from D & Co. goods worth Rs. 6000/ at 15% trade discount and 2% cash discount terms and paid them half the amount in cash.

Iv Sold to L goods worth Rs. 600/ less 2.5% cash discount and received from him Rs. 585/ net on account by cheque.

V L's cheque is returned unpaid by bank marked insufficient funds.

Vi Paid to D & Co. Rs. 2500/ in full settlement of their account.

Vii L is declared insolvent and only 40 paise in the rupee is received from his estate.

© The book keeper having failed to agree the Trial Balance opened a Suspense Account and entered the difference in the Trial Balance therein. The following errors were then subsequently discovered.

I A cheque for Rs. 750/ received from Jones & Co. having been dishonoured was wrongly debited to Allowances Account.

Ii The discount of the Cash Book representing discount allowed to customers for the month of December was over added Rs. 300/

Iii The total of the Purchases Book for December was under-cast by Rs. 1000/

Iv An item of Rs. 500/ representing Returns Inwards from P. Basin & Co. was omitted to be credited to their account from the Returns Inward Book.

V The Credit side of R. Roy's Account in the ledger had been overcast by Rs. 300/

Vi A sale of old furniture amounting to Rs. 750/ had been credited to Sales Account.

3

Vii A Bill Receivable accepted by S. Sampat & Co. for Rs. 2000/ which had been sent to the bankers for collection, having been dishonoured and returned by the bank had been debited to Bills Receivable Account.

Record journal entries and ascertain the total amount of difference in the trial balance. Show the Suspense Account as opened by book keeper and the subsequent adjusting entries made therein. You are further required to explain how the rectification of the above errors would affect the profit already disclosed by the accounts.

6+7+7=20

Question No 2

(a) A's Cash Book shows an overdraft of Rs. 36300/ as on 31.03.2015. It differs with his bank account statement. Detailed examination of two records revealed the followings:-

i A cheque for Rs. 15600/ in favour of R Associates has been omitted by the Bank from its statement, the cheque having been debited to another customer's A/C.

ii The debit side of own book had been under cast by Rs. 3000/

iii A cheque for Rs. 1820/ drawn in payment of Electric Account had been entered in the Cash Book as Rs. 1280/.

Iv A cheque for Rs. 2100/ from S. Gupta having paid into bank was dishonoured and shown as such in bank statement although no entry relating to dishonour had been made in the cash book.

V The bank had debited a cheque for Rs. 1260/ to A's Account in error.

Vi A dividend of Rs.900/ on A's holding has been directly collected by bank, but no entry has been made in Cash Book.

Vii Interest of Rs. 2280/ had been debited by bank but not recorded in cash book.

Viii A lodgement of Rs. 10,800/ on 31.03.2015 had not been credited by the bank.

You are required to prepare a Bank Reconciliation Statement after necessary amendment in Cash Book as on 31st March, 2015.

b) The book value of Plant & Machinery on 1.04.2012 was Rs. 2 Crore. New machinery for Rs. 10 lac was purchased on 1.10.2012 and for Rs. 20 lac on 1.07.2014. On 1st April, 2014 machinery whose book value had been Rs. 30 lac on 1.04.2012 was sold for Rs. 16 lac and the entire amount was credited to Plant & Machinery Account. Depreciation had been charged at 5% p.a. on the book value on 1.04.2012 on straight line method. It was decided on 31.03.2015 that depreciation at the rate of 8% p.a. on diminishing balance method should be charged with retrospective effect since 1.04.2012. Show the Plant & Machinery Account from 1.04.2012 to 31st March, 2015.

© A company decided to issue 20 lac equity shares of Rs.10 each. 25% of the issue was reserved for Promoters and the balance was offered to the public. P, Q and R have come forward to underwrite the public issue in the ratio 3:2:1 and also agreed for Firm underwriting of 50,000, 35000 & 15000 shares respectively. The underwriting commission was fixed at 5%. The amount payable on application was Rs. 2.50 per share. The details of subscriptions are

Particulars	Marked Forms of P	Marked Forms of Q	Marked Forms of R
-------------	-------------------	-------------------	-------------------

8

4

No of shares 6.50 lac 3.00.lac 2.00 Lac

Unmarked forms were received for 1.20 shares. You are required to show the allocation of liability among underwriters with workings. Also show underwriters' net liability and the receipt or payment of cash to or from underwriters.

$$7+6+7=20$$

Question No 3

(a) Explain and illustrate the following terms used in accounting:

i Stock velocity Ratio ii Capital Gearing iii Net Income-Debt Servicing Ratio iv Operating Ratio v Net worth to Fixed Assets

(b) On 1st April, 2010 S Ltd purchased an asset at Rs. 10 lac with scarp vale as Rs. 1 Lac and life 5 years. Government grant received in September, 2010 Rs. 3 lac. Due to non-compliance of some conditions attached with the asset the whole grant become refundable in the year 2012-13. Compute depreciation in the year 2012-13. Name Accounting Standard being followed in this transaction.

© A company obtained term loan during the year to an extent of Rs. 650 lakhs for modernization and development of its factory. Buildings worth Rs. 120 lakhs were completed and Plant and Machinery worth Rs. 350 lakhs were installed by 31st March 2012. A sum of Rs. 70 lakhs has been advanced for assets, the installation of which is expected in the following year. Rs. 110 lakhs has been utilised for working capital requirements. Interest paid on the loan of Rs. 650 lakhs during the year 2011-12 amounted to Rs. 58.50 Lakhs. How should the interest amount be treated in the Accounts of the Company? State the Accounting Standard followed.

$$10+5+5=20$$

Question No 4

(a) What are the procedures to be followed by the auditor of the company to verify the contingent liabilities?

(b) Distinguish between Principles & Techniques of Auditing.

© PSPCL is subject to Statutory audit as well as Government audit. Differentiate between the two.

$$7+6+7=20$$

Question No 5

(a) How to vouch the following items in case of audit of a Manufacturing Company?

i Petty cash

ii Salaries and Wage

(b) What are the matters required to be included in audit report of a company as per Companies (Auditor's Report) Order, 2015.

© How is cost accounting record maintained for salaries and wages as Companies (cost records and audit) Rules, 2014.

$$8+6+6=20$$

1

Roll No. _____

125/08022016

Time allowed: Three Hours

Max. Marks 100

	<p>Departmental Accounts Examination SAS Part-2nd Paper-7th (Industrial, Commercial Laws and Direct Taxes)</p>	
--	---	--

Note:

- ❖ Attempt all the questions and part of a question must be attempted continuously at one place.
- ❖ Rough work should be done on the space provided for in the answer sheet at Page-2.

(2)

Session-2/2016

SAS Part-II

Paper-VII (Industrial, Commercial Laws and Direct Taxes)

Question No.1

- (a) What are the Powers of State Govt. to declare Air Pollution Control Area?
- (b) What are the general duties of the occupier under Factory Act regarding the health, safety and welfare of all workers while they are at work ?
- (c) Define Permanent total disablement under Employees State Insurance Act -1948.
- (d) Explain accident arising out of employment and in the course of employment.
(Marks 5x4=20)

Question No.2

- (a) Explain the provisions regarding weekly holidays under the factory Act-1948.
- (b) Explain the subject matter which may be referred to Arbitration.
- (c) What is endorsement? Explain the essentials of a valid endorsement.
(Marks 5+7+8=20)

Question No.3

- (a) Explain the various modes of revocation of offer under Contract Act .
- (b) Specify the resolutions and agreements which require registration with the registrar.
- (c) Write a note on payment of Service Tax.
(Marks 8+8+4=20)

Question No.4

(a) Explain the following under the Company Act-2013:-

- i) Special Business
- ii) Resolution by Circulation
- iii) Resolution by Postal ballot.

(b) Explain goods of special importance/declared goods under Central Sales Tax Act.

(c) Can a proxy demand or join in demanding a poll ?

(Marks 4X3+5+3=20)

Question No.5

Mr. Nitish, an employee of a public limited company at Bangalore, received the following emoluments for the previous year 2014-15

	(Rs.)
i) Basic Salary @ Rs.30,000 p.m.	3,60,000
ii) D.A. as per terms of employment Rs.3,000 p.m.	36,000
iii) Bonus equal to 1 month's salary	33,000
iv) Commission	60,000
v) Advance salary	66,000
vi) Employee's contribution in recognised Provident Fund	48,000
vii) Employer's contribution in recognised Provident Fund	48,000
viii) Special allowance @ Rs.2000 p.m.	24,000
ix) House rent allowance received @ Rs.10,000 p.m.	1,20,000
x) Rent paid by him @ Rs.12,000 p.m.	1,44,000
xi) Entertainment allowance @ Rs.3000 p.m.	36,000
(He spends the whole amount while performing his official duties)	
xii) During the year employer has provided him a Honda City car of 1600 cc capacity with chauffeur which he uses for personal purposes. Employer's expenditure of the running and maintenance of the car including salary of the driver is 1,20,000 during the year. Cost of the car is Rs.7,50,000/-.	
xiii) Interest credited to his recognized provident fund @ 12% is Rs.30,000/-.	
xiv) Employer company has provided him free club facility which costed the company Rs.24,000 and free lunch for 300 days cost being Rs.150 per day.	
xv) During the previous year he has been provided a interest free loan of Rs.18,000 to purchase a motor cycle. In November, 2014 his father fell ill and he again got interest free loan Rs.50,000 from his employer. Find out his salary income for the assessment year 2015-16	

(Marks 20)



Roll No. _____

105/09022016

Time allowed: Three Hours

Max. Marks 100

	<p>Departmental Accounts Examination SAS Part-2nd Paper-8th (Works and Management Accounting)</p>	
--	--	--

Note:

- ❖ Attempt all the questions and part of a question must be attempted continuously at one place.
- ❖ Rough work should be done on the space provided for in the answer sheet at Page-2.

2

DEPARTMENTAL ACCOUNTS EXAMINATION

SAS PART-2

SESSION- 2/2016

PAPER – VIII (WORKS & MANAGEMENT ACCOUNTING)

Time allowed: 3 Hours

Marks:100

- | | | |
|-------------------|--|----------|
| Question no. 1(a) | What is Marginal costing and Marginal costing formula? Describe the limitations of marginal costing? | Marks:15 |
| Question no. 1(b) | Describe the term Zero base budgeting (ZBB) | Marks:5 |
| Question no. 2(a) | Describe the advantages of budgeting and budgetary control? | Marks:10 |
| Question no.2(b) | Describe the Shrinkage Calculation in Inventory? What are its causes? | Marks:10 |
| Question no. 3(A) | What is a project plan and what does it involve? | Marks:10 |
| Question no. 3(b) | Describe the functional activities those are included in the scope of cost accounting? | Marks:10 |
| Question no. 4(a) | It is not sufficient that an officer's account should be correct to his own satisfaction. Discuss? | Marks:10 |
| Question no. 4(b) | What are the works accounts? Why it is necessary to have these in addition to financial accounts? | Marks:10 |
| Question no. 5(a) | Describe the procedure for Retirement, Scrapping, Obsolescence and Sale of assets. | Marks:10 |
| Question no. 5(b) | Write a brief note on 'Notes to Account'. | Marks:10 |