

Roll No. **SAS-II/30/080214****Paper-V****(Drafting & Computer Knowledge)****Time allowed: 3 Hours****Marks : 100****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.

Q.1 Write précis of the following paragraph of about one third of the original passage and give suitable title:-

- a) There is one great question to which we should look in all our arrangements; what is to be their final result on the character of the people? Is it to be raised, or so it to be lowered? Are we to be satisfied with merely securing our power and protecting the inhabitants, leaving them to sink gradually in character lower than present; or are we to endeavor to raise their character, and to render them worthy of filling higher situations in the management of their country, and of devising plans for its improvement? It ought undoubtedly to be our aim to raise the minds of the natives, and to take care that whenever our connection with India might cease, it did not appear that the only fruit of our dominion there had been to leave the people more abject and less able to govern themselves than when we found them. Many different plans may be suggested for the improvement of their character, but none of them can be successful, unless it be first laid down as main principle of our policy, that the improvement must be made. This

principle once established, we must trust to time and perseverance for realizing the object of it. We have had too little experience, and are too little acquainted with the natives, to be able to determine without trial what means should be most likely to facilitate their improvement. Various measures might be suggested, which might all probably be more or less useful; but no one appears to me so well calculated to insure success as that of endeavoring to give them a higher opinion of themselves, by placing more confidence in them, by employing them in important situation, and perhaps by rendering them eligible to almost every office under Government. It is not necessary at present to define the exact limit, to which their eligibility should be carried, but there seems to be no reason why they should be excluded from any office for which they are qualified, without danger to the preservation of our own ascendancy.

Marks: 10

- b) Give a suitable title to the paragraph.

Marks: 2

- c) The word 'Endeavor' in the passage means
- i) making improvements
 - ii) making efforts
 - iii) raising character.
- d) The word 'Ascendancy' in the passage means
- i) giving powers in office
 - ii) command or dominance
 - iii) danger to life
- e) The word 'acquainted' in the passage means
- i) having analysis

- ii) ignorant
- iii) having knowledge

Marks: 1x3=3

Q.2 a) Fill in the blanks in the following sentences with appropriate prepositions:-

- i) The fever has taken a turn for the better.....yesterday.
- ii) I saw him felling a tree.....a hatchet.
- iii) Come and sit.....me.

Marks: 1x3=3

b) Give the meaning of following idioms/phrases. Attempt any three.

- i) To eat humble pie
- ii) To play fast and loose
- iii) To sit on the fence
- iv) To read between lines.

Marks: 1x3=3

c) Change the voice:

- i) We admire the Brave.
- ii) He pretended to be a Baron.
- iii) I saw him opening the box.

Marks: 1x3=3

d) Change the narration:

- i) "Where do you live? asked the stranger.

- ii) He said to him, "Please wait here till return."
- iii) She said, " Bravo ! You have done well.

Marks: $1 \times 3 = 3$

e) Write the correct sentence to the given incorrect sentence:

- i) The passenger train will leave as soon as the main train will arrive.
- ii) I have been waiting for you since two hours.
- iii) He came to my place and asked me can you open this knot without much effort.

Marks: $1 \times 3 = 3$

Q.3 a) Define the following (Attempt any five)

- i) Filtering.
- ii) Spreadsheet.
- iii) Formatting.
- iv) Slide show.
- v) Design template.
- vi) CD Drive.

Marks: $1 \times 5 = 5$

b) Give steps to perform the following tasks:-

- i) You have maintained an excel sheet of your savings & expenses. How will you show the details on a Bar type Chart?
- ii) You printed a word document and found that the print does not contain the whole document and words get cut during printing. How will you correct the error?

- iii) Sachin has prepared his 6 months industrial training in MS Word. He wants to add his college name on top and page No. on bottom of each page of file. How will he do it?
- iv) Seema has prepared a presentation and wants to change the manner in which a slide appears in the slideshow. How will she do it?
- v) To make one section of slides in your presentation use a different design template from the other slides, what do you do?
- vi) You have just finished your annual sales report & came to know that the company "Krishna Alloys" is actually "Krishna Metals ". How will you correct the name of company in the report?

Marks: 2x5=10

- c) A school teacher has entered the marks obtained by students in the test in MS Excel. She wants to calculate the percentage of students passed, percentage of students failed in test. How will she calculate it without counting them manually?

Marks: 1x5=5

- d) Answer the following questions (attempt any 5):-

- i) What is Hexadecimal number system? Give example.
- ii) Differentiate between Analog and Digital Computer.
- iii) Differentiate between Application Software and System Software.
- iv) Advantages of Computerized Accounting.
- v) What are the various types of RAM?
- vi) Differentiate between copycon and edit command in DOS.

Marks: 2x5=10

- e) Convert the following (Attempt any 5):-

- i) 235928 Decimal Number into Binary Number.

- ii) $(BAD)_{16}$ into Decimal Number.
- iii) Octal Equivalent of HEX Number AB,CD
- iv) Decimal Equivalent of Hexadecimal number 2 AOF
- v) Decimal Equivalent of $(1431)_8$
- vi) 10001111010001 into Hexadecimal.

Marks: 2x5=10

Q.4a) Write a DO letter from SE/P&M, Bathinda to all Additional SE/Senior Xens under P&M, Bathinda Circle (Assume 5 Nos. officers) indicating poor maintenance of substation equipment and non-returning of the scrap lying in the yards.

Marks: 1x4=4

- b) Prepare a Show Cause Notice to be served to an SDO/DS (Assume name, Code No and Sub Division) from Xen/DS, for not controlling theft in his area based on reports of flying squads.

Marks: 1x4=4

- c) Prepare a memorandum to be put up before the WTDs for giving two advance increments to a JE/DS (assume name and sub division); for doing re-engineering of Distribution system of his area indicating yearly financial liabilities (assume required figures) from CE/DS/North).

Marks: 1x7=7

Q.5a) A supplier has failed to deliver the material within the stipulated period of the purchase order/contract, indicate the procedure to be followed to work out the penalty indicating the Slack Period also.

Marks: 1x5=5

- b) Answering the following:-

- i) To what extent the variation in the quantities of items/components of tender value can be made, and who is the competent authority?

- ii) There is an emergency and the above clause is to be operated beyond contract period. Who is the competent authority for the same?

Marks: $2 \frac{1}{2} \times 2 = 5$

- c) How is the 100% payment of contract value prorata for each assignment is to be released and what is the time limit for the same. List out the documents to be checked.

Marks: $1 \times 3 = 3$

- d) Upto what extent mobilization advance can be given for the works under Works Regulation and what are the interest charges.

Marks: $1 \times 2 = 2$

Roll No.

SAS-II/35/090214
Paper-VI
(Accounts and Auditing)

Time allowed: 3 Hours

Marks : 100

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.

Q.1 From the following balances extracted from the books of Sham on 31st March 2013, prepare a Trading and Profit and Loss Account for the year ended 31.3.2013 and a balance Sheet as on that date:-

	Rs.		Rs.
Drawing	7100	Capital	42500
Plant and Machinery	9500	Sales	119060
Stock (1.4.2012)	14600	Returns	2910
Purchases	103620	Bank Overdraft	1200
General Expenses	2000	Creditors	10000

Returns	2100	Bad Debts Reserve	1050
Wages	2400		
Rent and Taxes	3200		
Bad Debts	1720		
Debtors	30000		
Cash in hand	480		
	176720		176720

Adjustments

a) Provide 10% depreciation on Plant and Machinery (b) Bad debts reserve is to be increased to 5% on Debtors (c) A Credit sale of Rs.2000/- has not been recorded in the books (d) Plant and Machinery worth Rs.1000 purchased during the year (on 1st January 2013) has been included in purchases (e) Rent accrued due on 31.3.2013 was Rs.400/- and rates paid in advance Rs.800 (f) Stock on 31.3.2013 was valued at Rs.17300 (g) Wages include Rs.1200 for installation of plant (h) Stock destroyed by fire Rs.1000.

Marks: 20

Q.2(a) On 31st March 2013 there was a credit balance Rs.12040 in the pass book of Mr. Radhe. It was subsequently discovered that;

- The receipt side of the Bank column of the cash book had been overcast by Rs.2000/-.

- ii) Cheques amounting to Rs.7520 were deposited and entered in books but not cleared.
- iii) Cheques issued amounting to Rs.10460/- have not been presented.
- iv) Discount allowed Rs.220/- has been entered in the Bank column instead of the discount column.
- v) A credit note of Rs.580/- received from the Bank in March, 2013 has not been entered in the books.

You are required to prepare the bank reconciliation statement.

- b) Sehgal's trial balance as on 31st December, 2012 did not agree. The difference was put to a suspense account. During the next trading period, the following errors were discovered:

- i) The total of the purchases book on one page Rs.4539/- was carried forward to the next page as Rs.4593/-.
- ii) A sale of Rs.573/- was entered in the sales book as Rs.753/- and posted to the credit of the customer.
- iii) A return to creditor Rs.510/- was entered in the returns inward book, however, the creditors account was correctly posted.
- iv) Cash received from Sham Rs.620/- was posted to the debit of Ganapati.

You are required to give journal entries to rectify the errors in a way so as to show the current year's profit and loss correctly.

Marks: 10+10=20

- Q.3 a) On 1st April 2009, ABC Company issued Rs.1000 6% debentures of Rs.1000 each at Rs.950/-. Terms of issue provided that beginning with 31st March 2012 Rs.50000/- of debentures should be redeemed either by drawings at par or by purchase in the market every year. The expenses of the issue amounted to Rs.3000/- which were written off on 31st March, 2010. The Company wrote off Rs.10000/- from the discount on debentures every year. On 31st March 2012 the debentures to be redeemed were repaid at the end of the year by drawings. On 31st March, 2013 the Company purchased for cancellation 50 debentures at the ruling price of Rs.980/-, the expenses being Rs.100. Interest is payable yearly. Ignore income-tax.

journalize the above transactions.

- b) What is the treatment of closing stock and cost of goods sold in trial balance?

Marks 15+5=20

- Q.4 a) From the following information, calculate:

a) Liquid Ratio b) Gross Profit Ratio c) Debt Entry Ratio

Net Sales	Rs.4,00,000	Prepaid expenses	Rs.3,000
Opening Stock	Rs.10,000	Current Liabilities	Rs.60,000
Closing stock	Rs.7,000	9% Debentures	Rs.4,00,000
Net Purchases	80% of Net Sales	Long term loan from Bank	Rs.1,50,000
Direct expenses	Rs.20,000	Equity Share Capital	Rs.8,00,000
Current Assets (total)	Rs.1,00,000	8% Preference Share Capital	Rs.3,00,000

- a) "Auditing begins where accountancy ends," Explain.

Marks: 10+10=20

- Q.5 a) In vouching receipts, the auditor does not merely seek the proof that cash has been received. What else does he seek ?

- b) Describe a suitable internal check system for purchases.

Marks: 10+10=20

Roll No.

SAS-II/40/100214**Paper-VII****(Industrial, Commercial Laws and Direct Taxes)****Time allowed: 3 Hours****Marks 100****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.

Q.1. Write detailed note on working hours of adults under Factories Act, 1948.

Marks: 20

Q.2 a) Write a brief note on amount of compensation under Workmen Compensation Act.

Marks: 10

b) Write a note on appointment of arbitrators.

Marks: 10

Q.3 a) Write essentials of a valid contract.

Marks: 10

- b) Write provisions under Negotiable Instrument Act, if a cheque is dishonoured due to insufficient funds.

Marks: 10

- Q.4 a) What are the provisions regarding tax deduction from the amount payable to works contract under Punjab VAT Act?

Marks: 10

- b) What are the rates of tax at different point of times during last 10 years under CST Act?

Marks: 10

- Q.5 a) Write down purpose of enacting Service Tax and which services are covered under its ambit?

Marks: 10

- b) Write a brief note on perquisite as defined in Income Tax Act.

Marks: 10

Roll No.

SAS-II/40/110214

Paper-VIII

(Works and Management Accounting)

Time allowed: 3 Hours

Marks : 100

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.

Q.1 a) Write short notes on:

- i) Cost Centre
 - ii) Perpetual inventory system
 - iii) Stock Control through ABC analysis
 - iv) Internal Rate of Return
 - v) Administrative approval & Technical Sanction.
- b) What is the objective to write off small & low value items? Explain.
- c) What is the relevance of escalation clause provided in the Contracts?

Marks: 15+2+3=20

Q.2 a) Fill up the blanks.

- i) The difference between actual sales and break even sales is called.....
 - ii) When marginal cost is used, only.....costs are charged to products.
 - iii) Profit value graph is an improvement over the break even chart because.....
 - iv) Marginal cost is the aggregate of prime cost plus.....
- b) What is the Angle of incidence?
- c) What is the Cost Volume Profit analysis?
- d) The following information in respect of production of automatic components has been obtained from the cost records of ABC Ltd. for a specific period:

Sales (in units)	10,000
Variable cost per unit	Rs. 100
Fixed cost	Rs.6,00,000
Loss	Rs.1,00,000

On the basis of this information, you are required to determine individually.

- i) Increased sales volume required to get the company reimbursed for an extra cost of Rs.10 per unit for the use of new more effective forged part in the production of the component to increase in the sales at the existing sale price to enable the business to break even.

- ii) The increased sales volume required to earn a profit of Rs.1,00,000/- with a reduction of 10% in the sale price with a view to counter growing competition.
- iii) The increased sales volume without a change in sale price per unit to meet an additional expense of Rs.50,000/- for more intensive publicity while earning a profit of Rs.1,00,000/-.

Marks: 4+3+3+10=20

- Q.3 a) What is the purpose of maintaining IWR ? Explain various parts of IWR.
- b) Provide the entries in the following cases:-
- i) Material issued to contractor for works.
 - ii) Material issued to contractors on loan.
 - iii) Material return by Contractor issued for works.
 - iv) Material issued for works.
 - v) Return of scrap.
- c) Mention head of accounts as per PSPCL Unit of Account.
- i) Furniture and fixtures- Rest/Guest Houses and Field Hostels.
 - ii) Office building.
 - iii) Computers
 - iv) Rates & Taxes
 - v) Small & Low Value items written off.

Marks: 10+5+5=20

Q.4 a) Write note on

- i) Difference between budget & forecast.
- ii) Budget Manual.
- iii) Limiting Factor & its roll in budget.

b) Prepare a manufacturing overhead budget and ascertain the manufacturing overhead rates at 50% and 70% capacities. The following particulars are given at 60% capacity:-

Variable overheads:

Indirect Material	Rs. 6,000/-
Indirect Labour	Rs.18,000/-

Semi variable overheads

Electricity (40% fixed)	Rs.30,000/-
Repairs & Maintenance (20% variable)	Rs. 3,000/-

Fixed overhead

Depreciation	Rs.16,500/-
Insurance	Rs. 4,500/-
Salaries	Rs.15,000/-

<u>Total overheads</u>	Rs.93,000/-
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Estimated direct labour hours	1,86,000 Hrs.
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Marks: 9+11=20

Q.5 a) Write note on Supply-cum-Erection works and explain the procedure of passing the bills relating to Supply-cum-Erection works of the supplier.

- b) Write short note on Economic Ordering Quantity.
- c) Find out the Economic Ordering (E.O.Q.) from the following particulars:-

Annual usage Rs.1,20,000/-

Cost of placing and receiving one order Rs. 60/-

Annual carrying cost: 10% of inventory value.

Marks: 10+5+5=20