

SAS-II/30/110212
Paper-V (Drafting and Computer Knowledge)

Time allowed: 3 Hours

Max. Marks: 100

Notes

- Attempt all questions and part of a question may be attempted continuously at one place.
- Rough work should be done on the space provided for in the answer sheet (at Page No.2)

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Q.1 a) Make a précis of the following paragraph using not more than 110 words. The passage contains 326 words.

There are basically three choices available to you when trying to influence people. The first is to ignore people and simply hope they will act in your best interest. You probably will agree that this is not a very practical option, since the results can be neither effective nor predictable. By ignoring other people, you are giving up any hope of influencing them and thus are surrendering yourself to the whims of fate. In effect you are saying to the world, "I will leave you alone and, in return, I want you to do what I want", a naïve and unrealistic expectation. The second option is to use coercion and force to compel others to act in the specific way you desire. The use of threats and intimidation may produce results, at least in the short term. Fear inducing tactics, however, never bring out best in the people, since people themselves must be the driving force behind their motivation if they are to be put their hearts and souls into what they are doing. Fear forces people to operate in a survival mode. They may follow your instructions and orders to the letter, but seldom will they contribute any real energy or enthusiasm to their efforts. The third option is to persuade people to do what you want them to do simply because they really want to. People will do what you want them to do willingly in direct proportion to how they see their self interest being served. In

other words, you must convince people that they will receive very real benefits and rewards if they follow the path you are suggesting. These benefits must be something the other party understands and inherently wants, for whatever reason. In effect, you are offering a reward that is valued by others in exchange for a reward that is valued by you. The highest reward you can offer people is to provide them opportunities to maximize their full potential.

(Marks: 9)

- b) Give a suitable title to the above paragraph.

(Marks: 2)

- c) Choose the best answer to the following questions out of the four alternates:-

- i) The phrase 'Fear inducing tactics' in the passage means

- a) Steps aimed at arousing fear
- b) Steps aimed at allaying fear
- c) Spreading fear
- d) None of the above

- ii) The phrase 'to the letter' in the passage means

- a) Instinctively
- b) Accurately
- c) Enthusiastically
- d) Effortlessly

- iii) The word 'inherently' in the passage means

- a) Objectively
- b) Intrinsically
- c) Whole-heartedly
- d) Beyond doubt

- iv) The word 'potential' in the passage means

- a) Basic abilities
- b) Natural abilities capable of being developed
- c) Power
- d) Imagination

(Marks: 1x4=4)

Q.2 a) Give the meaning of following idioms/phrases and use in sentences. Attempt any three.

- i) To rest one's laurels
- ii) To stick to one's guns
- iii) A wet blanket
- iv) Yeoman's service

(Marks: 1x3=3)

b) Fill in the blanks in the following sentences with appropriate prepositions:-

- i) He was well versed.....the ancient upanishadic hymns.
- ii) You must not indulge.....verbosity.
- iii) He dislikes being talked.....

(Marks: 1 x3=3)

c) Write the correct sentence to the given incorrect sentence.

- i) In India they have many curious customs
- ii) Does alternative imply keeping things the same?
- iii) One of our cats have been disappeared.

(Marks: 1x3=3)

d) Change the voice

- i) Novels interest me
- ii) Everyone knows that he is rich man
- iii) His performance surprised her

(Marks: 1x3=3)

e) Change the narration

- i) He said, "I must finish this book on Monday"
- ii) The master said to the servant, "Post the letter at once".
- iii) He said to me, "Good Morning".

(Marks: 1x3=3)

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

- i) Word processor
- ii) Page break
- iii) Indentation

- iv) Datasheet
- v) Index
- vi) Hot keys

(Marks: 1x5=5)

- b) Give steps to perform following tasks (Attempt any five)
- i) Deepak wants to print salary details of the first six months of the year on the first page and those of remaining months on next page in MS Excel. Which feature should he use to divide the worksheet into two?
 - ii) Reena has created a slide about aircraft in MS Power Point presentation. She wants to add a picture of an aircraft to the slide but she does not have one. What is the easiest solution?
 - iii) Harsimrat accidentally presses 'CTRL +H' while working in MS Word, and a dialog box is displayed. Which dialog box do you think it is?
 - iv) Jatinder has entered marks of Class V in the column A to AE in the MS Excel. He wants to calculate the sum but wants to avoid entering the formula depicting all the columns. Suggest the easy way to find the sum by other method.
 - v) You have created an attractive power point presentation by using a design template. Ajit likes the design template you have used. He asks you for that name of the design template. How will you find it?
 - vi) Neeta creates a time table in an Excel worksheet. However, after printing the time table, she feels that the printed worksheet will look better if she changes the orientation to landscape. Which command on the file menu should she use?

(Marks: 2x5=10)

- c) How will you create files and folder in your PC. Write steps of copying and moving files and folder from your pen drive to desktop.

(Marks: 5)

- d) Differentiate between (Attempt any five)

- i) Input and output devices
- ii) RAM and ROM
- iii) Desk Top and laptop
- iv) Hardware and software
- v) Pendrive and CD
- vi) DOS and Windows

(Marks: 2x5=10)

- e) What is modem? What are its uses?

(Marks: 5)

- f) Your brother residing in Bangalore has told you to send your recent photos through email. You didn't have an email account. What steps will you take to create an email account and send your photos to him?

(Marks: 5)

- Q.4 a) Write a DO letter from SE/DS, Patiala to all Addl.SE/Sr. Xen's under Patiala Circle showing his concern for sluggishness in the implementation of T&D loss reduction schemes in their division. Assume the names of officers.

- b) Prepare a work order to M/s ABC, Patiala for outsourcing of inspection vehicle for Sr. Xen/West Division indicating the term and conditions. Assume the rate of Rs.16500 PM with 800 KM and Rs.3.50 per KM for usage above 800 KM.

- c) Write a public notice on behalf of CE/Commercial, PSPCL, Patiala to be published in leading English news papers informing the general public regarding the extension in the VDS scheme for DS consumers.

(Marks: 3x5=15)

- Q.5 a) The CPO has invited tenders for procurement of some material. At time of opening of tenders, tender submitted by M/s XYZ doesn't contain EMD. Explain the procedure to be followed in case
- Three valid tenders (other than the tender of M/s XYZ) are received and opened.
 - Two valid tenders (other than the tender of M/s XYZ) are received and opened.
- Indicate the competent authorities in both cases.
(Marks: 4)
- b) Who is the competent authority to extend the delivery period of a purchase order approved by the BOD in case
- It does not involve additional financial commitment.
 - It does involve additional financial commitment.
- Indicate the conditions to be observed.
(Marks: 4)
- c) Calculate the EMD required to be deposited by the tenderer in following cases
- Tender value Rs. 4 Lac. Firm wants to quote for 25%
 - Tender value Rs.4 Lac. Firm wants to quote for 100%
 - Tender value Rs.10 Crore. Firm wants to quote for 25%
- (Marks: 3)
- d) List of advantages/disadvantages of 3 part bid over 2 part bid.
(Marks: 4)

Roll No.....

SAS-II/30/120212
Paper-VI (Accounts and Auditing)

Time allowed: 3 Hours

Max. Marks: 100

Notes

- Attempt all questions and part of a question may be attempted continuously at one place.
 - Rough work should be done on the space provided for in the answer sheet (at Page No.2)
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Q.1 a) The Cash book of V. Mehta showed a balance of Rs.5380 on 31st Dec. 2008 at the Bank. The figure did not agree with the Bank pass Book. A comparison of the two revealed the following:-

- a) The bank has debited V. Mehta with Rs.960, the annual premium on his life policy according to his standing instructions and with Rs.30 as bank charges.
- b) The bank has credited V. Mehta by Rs.1400, the proceeds of a bill.
- c) V. Mehta paid in cheque totaling Rs.2100 on Dec. 26 of which those for which Rs.1560 were collected in Dec. and one for Rs.150 was returned as dishonoured on 31st Dec. the information of which was received by V. Mehta on 2nd Jan. 2009. The rest were collected and credited in Jan. 2009.
- d) The cash collection on 31st Dec. 2008 totaling Rs.610 was entered in cash book in bank column on the same day but it was banked on 2nd Jan. 2009.
- e) In Dec. 2008 V. Mehta issued cheques totaling Rs.2870 of which those of Rs.850 have not been presented by 31st Dec. 2008.

Show the corrections to be made in the cash book so as to ascertain the balance to be shown in balance sheet and then prepare the bank reconciliation statement.

- b) Distinguish between fixed instalment method and reducing instalment method of charging depreciation.

(Marks: 12+8=20)

Q.2. Write short notes on

- Business entity concept
- Money measurement concept
- Going concern concept
- Dual aspect concept
- Accrual concept
- Cost concept

(Marks: 6x5=30)

Q.3 From the following trial balance of Mr. Subhash Kumar, prepare profit and loss account for the year ended 31st Dec. 2008 and balance sheet as on that date, after giving effect to the under mentioned adjustments:-

Debit balance	Rs.	Credit balance	Rs.
Drawings	3250	Capital	15000
Stock (1.1.2008)	17445	Returns outwards	840
Returns inward	554	Interest on loan to Ashok	25
Carriage inward	1240	Rent Outstanding	130
Deposit with Anand Gupta	1375	Creditor	3000
Carriage outward	725	Provision for doubtful debts	1200
Loan to Ashok (@5% given on 1.1.2008)	1000	Sales	27914
Rent	820		
Purchases	12970		
Debtors	4000		
Goodwill	1730		
Advertisement expenses	954		
Bad debt	400		
Patents	500		
Cash	62		
Discount allowed	330		
Wages	754		
	48109		48109

Adjustments

1. The manager of Mr. Subhash Kumar is entitled to a commission of 10% of net profit calculated after charging such commission.
2. Increase bad debts to Rs.600. Make a provision for doubtful debts @ 10% and provision for discount on debtors @ 5%.
3. Stock valued at Rs.1500 destroyed by fire on 25.12.2008, but the insurance company admitted a claim of Rs.950 only and the payment is yet to be received.
4. Rs.200 out of the advertisement expenses are to be carried forward for the next year.
5. The value closing stock is Rs.18792.

(Marks: 20)

Q.4. What are the basic principles governing an Audit?

(Marks: 15)

Q.5 a) What are the steps involved in framing a system of internal check?

b) What are the general considerations for verification of assets?

(Marks: 8+7=15)

SAS-II/35/130212
Paper-VII (Industrial, Commercial Laws & Direct Taxes)

Time allowed: 3 Hours

Max. Marks: 100

Notes

- Attempt all questions and part of a question may be attempted continuously at one place.
 - Rough work should be done on the space provided for in the answer sheet (at Page No.2).
 - Missing figures, if any, may be assumed.
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- Q.1 a) Explain the amount of compensation in respect of following incidents:-
- i) Where permanent total disablement results from the injury.
 - ii) Where permanent partial disablement results from the injury.
- (Marks: 5+5=10)
- b) Explain the term under the Employee State Insurance Act, 1948
- i) Immediate employer
 - ii) Principal employer
- (Marks: 5+5=10)
- Q.2 a) Explain the safety provisions under the Factories Act, 1948.
- b) Describe contracts classification on the basis of performance.
- (Marks: 10+10=20)
- Q.3 a) Describe forged instrument under Negotiable Instruments Act, 1881
- b) Define the term Unilateral Contract.
- c) Define a 'holder in due course'. What are his privileges under the Negotiable Instruments Act, 1881?
- (Marks: 5+5+10=20)

- Q.4 a) A company located in the State of Jammu & Kashmir rendered service in Delhi. Is the service provided by the Company liable for Service Tax?
- b) Explain centralized registration under Service Tax?
- c) Explain the advantages of VAT.

(Marks: 5+5+10=20)

- Q.5 a) Mrs. X has the following income during the previous year 2011-12:-

i)	Basic salary	Rs.600000
ii)	Income from other sources	Rs.100000
iii)	Contribution to PPF	Rs.70000
iv)	Repayment of loan taken from Bank for purchase of a residential house.	Rs.50000
v)	Interest on money borrowed for purchase of residential house property.	Rs.100000

Compute the tax liability of Mrs. X.

(Marks: 10)

- b) Explain the provisions regarding TDS u/s 194C of the Income Tax Act, 1961 in the following cases:-
- i) Payment to individual contractor.
- ii) Payment to any other entity.

(Marks: 5+5=10)

SAS-II/35/140212
Paper-VIII (Works & Management Accounting)

Time allowed: 3 Hours

Max. Marks: 100

Notes

- Attempt all questions and part of a question may be attempted continuously at one place.
- Rough work should be done on the space provided for in the answer sheet (at Page No.2).

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- Q.1 a) Write a brief note on "Notes to Account"
- b) Write note on Supply-cum-Erection works and explain the procedure of passing the bills relating to Supply-cum-Erection works of the Supplier.

(Marks: 10+10=20)

- Q.2 a) Following information has been obtained from the records of a Manufacturing Co:-

	1.1.2011 (Rs.)	31.12.2011 (Rs.)
Stock of raw material	40,000	50,000
Stock of finished goods	1,00,000.00	1,50,000
Stock of work in progress	10,000	14,000

Transaction during the year (in Rs.)			
Indirect labour	50,000	Carriage outwards	20,000
Lubricants	10,000	Power	30,000
Insurance on plant	3,000	Direct labour	3,00,000
Purchase of raw material	4,00,000	Dep. on machinery	50,000

Sale Commission	60,000	Factory Rent	60,000
Salaries of Salesman	1,00,000	Property Tax on factory building	11,000
Administration expenses	1,00,000	Sales	12,00,000

Prepare a statement of Cost and Profit showing:

- a) Cost of raw materials consumed
 - b) Prime cost
 - c) Total manufacturing cost
 - d) Cost of goods sold
 - e) Cost of sales and
 - f) Profit
- b) Brief out clearly the significance of each of following cost classifications and explain the meaning of the terms therein:-
- i) Direct and indirect cost
 - ii) Variable and fixed cost
 - iii) Controllable and uncontrollable cost
- c) Define the following:-
- i) Break even point
 - ii) Margin of safety

(Marks: 9+6+5=20)

- Q.3 a) M/s Parkash Automobiles distributes its goods to a Regional Dealer using a single lorry. The dealer's premises are 40 Kilometers away by road. The Lorry has a capacity of 10 Tonnes and makes the journey twice a day fully loaded on the outward journeys and empty on return journeys. The following information is available for a four weekly period during the year 2011:-

Petrol consumption	8 Kilometers per litre
Petrol Cost	Rs.73/- per litre
Oil	Rs.1000/- per week
Driver's wages	Rs.1600/- per week
Repairs	Rs.1000/- per week
Garage Rent	Rs.450/- per week

Cost of lorry	Rs.4,50,000/-
Life of Lorry	80,000 KMs
Insurance	Rs.6,500/- per annum
Life of tyres	25,000 Kilometers
Cost of tyres	Rs.12,500/-
Estimate sale value of Lorry at the end of its life	Rs.50,000/-
Vehicle licence cost	Rs.2,600/- per annum
Other overhead cost	Rs.41,600/- per annum

The lorry operates for five days in a week.

You are required to prepare;

- A statement showing the total cost of operating the vehicle for the four weekly periods divided into running costs and fixed costs.
 - Calculate the vehicle cost per kilometer and per tone kilometer.
- b) The following is the trial balance of Premier Construction Company engaged on the execution of Contract No.747 for the year ended 31st December 2011:-

	Debit Amount (Rs.)	Credit Amount (Rs.)
Contractee's account (Amount received being 75% of work certified)		3,60,000
Buildings	1,60,000	-
Creditors	-	12,000
Bank balance	35,000	-
Capital Account	-	5,00,000
Material	2,00,000	-
Wages	1,80,000	-
Expenses	47,000	-
Plant	2,50,000	-
	8,72,000	8,72,000

The work on contract No.747 was commenced on 1st January, 2011. Material costing Rs.1,70,000/- were sent to the site of the contract but out of this, material of Rs.6,000/- was destroyed in an accident. Wages of Rs.1,80,000/- were paid during the year. Plant cost Rs.50,000/- was used on the contract all through the year. Plant with a cost of Rs.2,00,000/- was used from 1st January to 30th September and was then returned to the stores. Material costing Rs.4,000/- was at site on 31st December, 2011.

The contract was for Rs.6,00,000/- and the contractee pays 75% of the work certified. Work certified was 80% of the total contract work at the end of 2011. Uncertified work was estimated at Rs.15000 on 31st December, 2011.

Plant is to be depreciated at 10% per annum.

Prepare contract No.747 account for the year 2011 and make out the balance sheet as on 31st December, 2011 in the books of Premier Construction Co.

(Marks: 10+10=20)

- Q.4 a) Quality Products Ltd. manufactures and markets a single product. The following data is available.

	<u>Rs. per Unit</u>
Material cost	16
Conversion cost (variable)	12
Dealer's margin	4
Selling price	40
Fixed cost	Rs.5 Lakh
Present Sales/Production	90,000 units
Capacity utilization	60%

There is acute competition. Extra efforts are necessary to increase sales. Suggestions have been made for increasing sales.

- i) By reducing sales price by 5%
- ii) By increasing dealers margin by 25%

Which of these two suggestions you would recommend, if the Company desires to maintain the present profit. Give reasons.

- b) The sales turnover and profit during two years of a unit is as follows:-

<u>Year</u>	<u>Sales (Rs.)</u>	<u>Profit(Rs.)</u>
2010	11,50,000	1,20,000
2011	11,70,000	1,25,000

You are requested to calculate is

- i) P/V ratio
- ii) Break even point
- iii) The sales required to earn a profit of Rs.2,40,000
- iv) The profit made when sales are Rs.21,50,000
- v) Variable costs of the two periods

(Marks: 12+8=20)

Q.5

A Company has compiled the following data for preparation of budget for 2012:-

	<u>Product</u>		
	<u>A</u>	<u>B</u>	<u>C</u>
Sales per month (in Units)	8000	4000	6000
	<u>Rs./Unit</u>	<u>Rs./Unit</u>	<u>Rs./Unit</u>
Selling price	50	80	100
Direct materials	20	48	40
Direct labour			
Dept. Rate/Hour			
Rs.			
1 5.00	5	10	20
2 4.00	8	4	12
Variable overheads	3	3	7
Fixed overheads Rs.1,50,000 per month.			

After the budget was discussed, the following action plan was approved for improving the profitability of the Company:-

- i) Direct labour in department-2 which is in short supply should be increased by 15000 hours spending fixed overheads of Rs.1,00,000/-.
- ii) To boost sales, an advertisement programme should be launched at a cost of Rs.10,000 per month.
- iii) The selling price should be reduced by
A: 4% B: 7.5% C: 5%
- iv) The sales targets have been increased and the sales department has confirmed that the Company will be able to achieve the following quantities of sales with reduced prices:-
A: 12,000 units B: 6,000 Units C: 10,000 Units

Required

- i) Present the Original Monthly Budget for 2012
- ii) Prepare Revised Monthly Budget for 2012 considering the above action plan.
- iii) In case the requirement of direct labour hours of department 2 is in excess of 40,000 hours per month, it is to be met by overtime working involving double the normal rate. What will be the effect of such overtime working on the optimum profit calculated by you in (ii) above (Revised Monthly Budget).

(Marks: 20)