

Roll No. _____

SAS Part-II/30/040812
Paper-V (Drafting and Computer Knowledge)

Time Allowed: 3 Hours

Max. Marks: 100

Notes:

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

Q.No.	Question	Marks
1	<p>Make a précis of the following paragraph and give a suitable title.</p> <p>a) Some say human character is a property of the soul and you are born with it. However, character whether good or bad is neither inborn nor is it built in a day. Actually it needs to be nurtured over time by following a definite value system. It has been seen that people born to good families are often found to be indulging in petty crimes due to the effects of poor upbringing. The rich parents are so preoccupied with themselves that they do not have adequate quality time to spend with their kids. Due to their self obsession, they do not have much choice but to leave their children under the stewardship of servants and whenever available they make up for the lost time by showering the children with expensive gifts. Such neglected children end up getting spoilt and confused. The confusion and lack of direction leads to a weak character and is manifested as erratic emotional</p>	10 (8+2)

	<p>response bordering on extreme social behavior. Many a time things go out of control, so much so that the state has to provide for a separate law to deal with such cases of juvenile delinquency. On the other hand, with proper guidance even habitual offenders have been known to become law abiding citizens. In fact the very purpose of the jails and prisons is to reform such offenders and bring them back into the social mainstream. The human mind is known to be capable of molding itself to the environment and the prisons also called reformation homes ensure that the prisoners get the proper environment. No doubt however, the life in prisons is hard and unforgiving and definitely not a dream. Now, these are not for the weak but then weak seldom end up there. It is also said that adversity is a test of the strength of human character and rather it brings out the best in some people. Understandably, your response to difficult situations helps in shaping your character. All in all, character is a property worth nurturing as it decides the fate of its keeper.</p> <p>b) Find the meanings of the given words used in the above passage:-</p> <ol style="list-style-type: none"> 1) Indulging 2) Stewardship 3) Juvenile 4) Abiding 5) Adversity 	5
2	<p>Grammar</p> <p>a) Change the voice (Attempt any four)</p> <ol style="list-style-type: none"> 1) Everyone laughed at the poor beggar. 2) What does the company charge as fee for this course? 	4

	<p>3) Did you forget to post the letter yesterday?</p> <p>4) He couldn't have said it.</p> <p>5) Open the window.</p> <p>b) Change the narrations (Attempt any four)</p> <p>1) We are leaving the town.</p> <p>2) Don't worry he won't say anything to the police</p> <p>3) This parcel has been opened at the customs.</p> <p>4) Your parents have had an accident?</p> <p>5) He hasn't tied his shoe laces.</p> <p>c) Correct the following sentences (Attempt any four)</p> <p>1) I have not met my father from a long time.</p> <p>2) Beside being thoroughly thrashed he was sent to the jail.</p> <p>3) He was stabbed on the back with an unknown person.</p> <p>4) He is not ashamed the least about his failure in the exam.</p> <p>5) The bus will arrive in the stand by the right time.</p> <p>d) Give the meaning of following idioms/phrases and use in sentences (Attempt ay three)</p> <p>1) Go the extra mile.</p> <p>2) Read between the lines.</p> <p>3) Hit below the belt.</p> <p>4) High and dry.</p> <p>5) Level playing field.</p>	<p>4</p> <p>4</p> <p>3</p>
3	<p>Works/Purchase Regulations (Attempt any two)</p> <p>a) Discuss the provision relating to receipt of tenders as contained in PSEB Purchase Regulations. Under what conditions and by whom can the due date for</p>	15

	<p>submission of tenders be extended?</p> <p>b) Discuss the provisions related to acceptance of tenders. What circumstances lead to the tenders received from the firms getting rejected?</p> <p>c) As per PSEB Works Regulations 1997, when can we go for re-invitation of tenders? Also, please discuss the competency for approval as per the latest DOP in each case.</p>	
4	<p>Drafting (Attempt any two)</p> <p>a) Draft a DO letter from Director/Distribution, PSPCL to all CE (DS) conveying his concern over the slow progress of implementation of a flagship scheme of the company. Further advise the HODs to devise ways and means to disseminate the importance of the schemes success to the officers under their respective charges.</p> <p>b) Draft a notice to an IT firm 'X' Gurgaon asking them to adhere to the delivery schedule prescribed in the work order-cum-contract agreement warning them of the consequences of slippages that lead to the invocation of the penal provisions.</p> <p>c) Draft an e-mail from CE/IT to all CE/DS, PSPCL asking them to instruct the officers under their respective charges to provide necessary field support to an IT firm (assume details of its contact persons) entrusted with the task of consumer survey and asset mapping in a time bound manner. Copy of the e-mail needs to be marked to PSPCL management and the IT firm's management alike.</p>	15
5	<p>Computer Knowledge</p> <p>A) Attempt any two</p> <p>a) What does DBMS stand for? Describe the principal</p>	10(5+5)

	<p>features of DBMS software.</p> <p>b) What is the difference between the terms system software and application software? Give examples in support of your answer.</p> <p>c) What do the following computer terms stand for-</p> <ol style="list-style-type: none"> 1) I/O 2) CPU 3) DOS 4) GIGO 5) HTML 	
	<p>B) Attempt any two</p> <p>a) Define the method of CUT-COPY-PASTE in windows? What is the use of the Thesaurus?</p> <p>b) How do you save a document in word? What is the function of UNDO command?</p> <p>c) Which keyboard shortcut bolds selected text? What part of the document text would be selected ob using Ctrl+A/Shift+A key combination?</p> <p>d) List down the various ways of using the Spelling and Grammar feature. What are the steps to add borders around the page?</p>	10(5+5)
	<p>C) Attempt any two</p> <p>a) Distinguish between the following:-</p> <ol style="list-style-type: none"> 1) Tool Bar and Scroll Bar. 2) Cell and Active Cell. 3) Formulas and Functions. 4) Worksheet and Workbook. <p>b) How does excel differentiate between a text and a formula entry? What are the main contents of a formula?</p> <p>c) What is the default number of sheets? How many sheets can be added in a workbook?</p> <p>d) What are the two ways to sort the data in Excel? How do you insert a Column or Row in a sheet?</p>	10(5+5)

D) Do as directed

- a) Binary system has a base of
i) 2 ii) 10 iii) 8 iv) 16
- b) IGB is equal to _____ MB
i) 10 ii) 100 iii) 1000 iv) 1024
- c) Identify the software that is an example of system software.
i) MS World ii) MS Excel iii) MS Windows
iv) MS Power Point.
- d) Identify the chart that uses connecting dots to depict the trends over a period of time.
i) Line Chart ii) Pie Chart iii) Bar Chart
iv) Cone Chart.
- e) All formulae in MS Excel start with
i) % ii) + iii) = iv) -
- f) To join together two text columns, you use the operator.
i) # ii) & iii) ^ iv) +
- g) "The amount of memory used by a file is called file size". a) True b) False.
- h) "Whenever you save anything on a computer some memory is used". a) True b) False.
- i) "To Hide or Unhide columns or rows, you must select the entire Column or Row range by clicking on the Column or Row Headers." a) True b) False.
- j) "After you click the Save toolbar button, the Save dialog box will appear if the file already exists." a) True b) False.

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Roll No. _____

SAS Part-II/30/050812
Paper-VI (Accounts & Auditing)

Time Allowed: 3 Hours

Max. Marks: 100

Notes:

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

Q.No.	Question	Marks
1	<p>A) From the following particulars, prepare a reconciliation statement, showing the balance as per cash book of Raj & Co. on 31st December 2011:-</p> <p>a) The firm had issued on 26th December, Cheques for Rs.950/-, Rs.600/-, Rs.800/- and Rs.1000/- of which only the cheque for Rs.800/- was paid before 31st December.</p> <p>b) The firm had sent to the bank for collection five cheques on 26th December for an aggregate amount of Rs.17000/- of which one cheque for Rs.7000/- was collected by the bank before 31st December.</p> <p>c) A cheque for Rs.900/- received by the firm from a customer was entered in the bank column of cash book on 29th December, but the cheque was actually banked on 3rd January, 2012.</p> <p>d) The bank had given credit in the pass book for Rs.700/- being the interest on securities collected and for Rs.800/- collected from a customer of the firm but entries for the same</p>	10

	<p>were not yet made in the firm's cash book.</p> <p>e) The bank had debited the firm with Rs.30/- as bank charges and Rs.200/- as interest but no entry in this respect was made in the cash book of firm.</p> <p>The overdraft as per pass book on 31st December 2011 was Rs.5000/-.</p> <p>B) The following errors were disclosed in the book of Mr. A on March 31st 2012. The difference in the Trial Balance has been transferred to a suspense account and on correction of errors suspense account was eliminated:-</p> <ol style="list-style-type: none"> 1) The total of the purchase day book has been under cast by Rs.100/-. 2) The discount column on debit side of the cash book has been posted to credit of discount account Rs.20/-. 3) Rs.76/- for repairs to motor van had been taken to the motor van account. 4) A cheque received from Mr. B. Rs.39/- had been debited in the cash book but double entry had not been completed. 5) Returns outward book has been overcast by Rs.50/-. <p>Show by means of journal entries how these errors will be corrected.</p>	10									
2	<p>From the following trial balance prepared from the books of Mr. Greig, prepare Trading and Profit & Loss Account and Balance Sheet as on 31st March 2012:-</p> <table border="1"> <thead> <tr> <th></th><th>Debit (INR)</th><th>Credit (INR)</th></tr> </thead> <tbody> <tr> <td>Capital</td><td></td><td>50000.00</td></tr> <tr> <td>Plant & Machinery</td><td>18000.00</td><td></td></tr> </tbody> </table>		Debit (INR)	Credit (INR)	Capital		50000.00	Plant & Machinery	18000.00		20
	Debit (INR)	Credit (INR)									
Capital		50000.00									
Plant & Machinery	18000.00										

Depreciation on Plant & Machinery	2000.00	
Repairs on Plant	1600.00	
Wages	28000.00	
Salaries	4000.00	
Income Tax	500.00	
Cash in hand	2000.00	
Land & building	74500.00	
Depreciation on building	2500.00	
Purchases less returns	123500.00	
Sales		249000.00
Overdraft		3800.00
Accrued income	1500.00	
Salaries outstanding		2000.00
Bills receivables	10000.00	
Bills payable		3000.00
Provision for bad debts		6000.00
Bad debts	1000.00	
Discount on purchases		4000.00
Debtors	35000.00	
Sundry creditors		23300.00
Stock on 1 st April	37000.00	
Total	341100.00	341100.00

Information's:-

- 1) Stock on 31st March was Rs.30000/-
- 2) Write off Rs.3000/- bad debts and maintain a provision of 5% on debtors.
- 3) Goods costing Rs.5000/- were sent to a customer on sale or return basis on 30th March. These were recorded on actual sales. The rate of gross profit was 1/6th of sales.
- 4) Rs.1200/- paid as rent of the office were debited

	<p>to landlord account and were included in the list of debtors.</p> <p>5) General Manager is to be given commission at 10% after charging the commission of Works Manager and his own.</p> <p>6) Works Manager is to be given commission at 5% after charging the commission of General Manager and his own.</p>	
3	<p>What is the object of verification of assets? How would you verify the followings:-</p> <ol style="list-style-type: none"> 1) Goodwill 2) Patents 3) Cash in Hand 4) Trade Marks 5) Fictitious Assets. 	5x4=20
4	<p>A) "Is Auditing a Luxury? Comment.</p> <p>B) Define Internal Check and point out its objectives.</p> <p>C) What do you mean by the liquidity of a firm? How can the liquidity of a firm be assessed?</p>	4+6+10=20
5	<p>A Company issued for public subscription 40000 equity shares of Rs.10/- each at a premium of Rs.2/- per share payable as under:-</p> <p>Rs.2/- per share on application.</p> <p>Rs.5/- per share (including premium on allotment).</p> <p>Rs.2/- per share on first call.</p> <p>Rs.3/- per share on final call.</p> <p>Applications for 60000 shares were received. Allotment was made pro rata to the applicants for 48000 shares, the remaining application being rejected. Money overpaid on application was utilized towards sums due on</p>	20

allotment.

Shri Y to whom 1600 shares were allotted failed to pay the allotment money, first and second call money, and Shri H to whom 2000 shares were allotted failed to pay last two calls.

These shares were subsequently forfeited after the second call was made. All these forfeited shares were reissued to Shri B as fully paid up at Rs.8/- per share.

Give necessary journal entries to record the above transactions.

Roll No. _____

SAS Part-II/30/060812
Paper-VII (Industrial, Commercial Laws & Direct Taxes)

Time Allowed: 3 Hours

Max. Marks: 100

Notes:

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

Q. No.	Question	Marks
1	a) What is the meaning of factory and occupier as per Factory Act, 1948? b) What are the various welfare provisions, as contained in Factories Act, 1948.	10+10 =20
2	a) Write note on accidental arising out of and in the course of employment. b) What is the aim of Workmen Compensation Act, 1923? c) What are essentials of a valid contract?	6+4+10 =20
3	a) Write a note on the provisions of Negotiable Instrument Act in case of dishonor of cheque due to insufficiency of funds. b) Write note on Arbitration Agreement.	10+10 =20
4	a) i) Write note on interstate sale, intra State sale and Stock transfer. ii) What is the rate of CST? b) Write note of input Tax Credit as per Punjab VAT Act.	8+2+10 =20

5	<p>a) i) What is the present rate of service tax applicable?</p> <p>ii) Write a note on negative list under service tax and mention any 6 services under this list.</p> <p>b) i) What is the assessment year and previous year?</p> <p>ii) What are differences between exemption and deduction?</p> <p>iii) What are capital receipts and revenue receipts?</p>	<p>2+8+3+3+4 =20</p>
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Roll No. _____

SAS Part-II/30/070812
Paper-VIII (Works & Management Accounting)

Time Allowed: 3 Hours

Max. Marks: 100

Notes:

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

Q.No.	Question	Marks
1	a) State accounting procedure for foreign currency transactions. b) Explain retrospective re-working of depreciation. c) How Assets received as donation/grant, exchange of assets and leasehold assets are accounted for in the books? d) What are the conditions for hiring of PSPCL's assets to outside parties?	5+2+9+4 =20
2.	a) Royal Industries Ltd. manufactures plastic lunch boxes in a moulding process. On an annual basis the industry manufactures 1000 Plastic lunch boxes at a cost of Rs.4 per unit. The industry's differential costs of carrying the item in the finished goods inventory are 20 per cent of the average value per unit and the set up costs per production run is Rs.200/-. What is the optimum production? b) Tubes Ltd. are the manufacturers of picture tubes for T.V. The followings are the details of the operations during the current year:-	4+8+4+4 =20

	<p>Average monthly market demand (No.) 3000</p> <p>Ordering Cost (per order Rs.) 150/-</p> <p>Inventory carrying cost (%p.a.) 20</p> <p>Cost of tubes (per unit-Rs.) 500/-</p> <p>Normal usage (No. per week) 100</p> <p>Minimum Usage (No. per week) 50</p> <p>Maximum usage (No. per week) 200</p> <p>Lead Time (weeks) 6-8</p> <p>Compute the:</p> <ol style="list-style-type: none"> Economic Order Quantity Maximum Level Minimum Level Re-order Level <p>c) Explain the concepts Cost Centre & Cost unit with reference to different activities of PSPCL.</p> <p>d) Define Product Cost & Period Cost as applicable to PSPCL.</p>										
3	<p>a) The books and records of a company X present the following data for the month of June 2012:-</p> <p>Director labour cost Rs.1600000/- (160% of factory overhead) Cost of sales Rs. 56,00,000/-.</p> <p>Inventory accounts showed these opening and closing balances:</p> <table> <tr> <td></td><td>1st June (Rs.)</td><td>30th June (Rs.)</td></tr> <tr> <td>Raw materials</td><td>8,00,000</td><td>8,60,000</td></tr> <tr> <td>WIP</td><td>8,00,000</td><td>12,00,000</td></tr> </table>		1 st June (Rs.)	30 th June (Rs.)	Raw materials	8,00,000	8,60,000	WIP	8,00,000	12,00,000	12+8=20
	1 st June (Rs.)	30 th June (Rs.)									
Raw materials	8,00,000	8,60,000									
WIP	8,00,000	12,00,000									

	<p>Plant supervision Rs.30,000/-</p> <p>Administrative overheads Rs.20,000/-</p> <p>Coal consumed per kwh is 0.75 kg @ Rs.1.90 per kg.</p> <p>Depreciation charges @ 5% on capital cost of Rs.20,00,000/-.</p>	
5.	<p>a) A factory manufactures two types of Articles A and B. A takes 10 hours to make and B requires 20 hours. In a month (25 days or 8 hours each) 500 units of A and 300 units of B are produced. The budgeted hours are 8500 per month. The factory employs 60 men in the department concerned. Compute activity, capacity and efficiency ratios.</p> <p>b) A project costing Rs.2 Cr. has a life of 10 years at the end of which its scrap value is likely to be Rs.15 Lakhs. The firm's cut off rate is 12%. The project is expected to yield an annual profit after tax of Rs.20 Lakhs, depreciation being charged on straight line method. At 12% p.a. the present value of one rupee received annually for 10 years is Rs.5.650/- and the value received at the end of 10th year is Rs.0.322. Ascertain the net present value of the project and state whether the firm should go for the project or not?</p>	12+8=20