

1

Roll No.....

18022017/110

DEPARTMENTAL ACCOUNTS EXAMINATION FOR
SAS PART-2
SESSION 2/2017
PAPER-5TH
(DRAFTING AND COMPUTER KNOWLEDGE)

Time allowed: Three Hrs.

Maximum Marks : 100

NOTE

- 1) Attempt all the 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-2.
- 3) Missing data, if any, be assumed but must be indicated specifically in the answer.

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PAPER-V (DRAFTING AND COMPUTER KNOWLEDGE)

Time Allowed: 3 Hours

Max. Marks :100

Note :

Attempt all questions and part of a question must be attempted continuously at one place.

Rough work must be done on the space provided for in the answer sheet at Page No.2

Q.1. Write a Précis of the following passage in about 1/3rd words , suggest the title and give meanings of the words in **bold**: (20+5)

Objectives pursued by, organizations should be directed to the satisfaction of demands resulting from the wants of mankind. Therefore, the determination of appropriate objectives for organized activity must be preceded by an effort to determine precisely what their wants are. Industrial organizations conduct market studies to learn what consumer goods should be produced. City Commissions make surveys to **ascertain** what civic projects would be of most benefit. Highway Commissions conduct traffic counts to learn what constructive programmes should be undertaken. Organizations come into being as a means for creating and exchanging utility. Their success is dependent upon the appropriateness of the series of acts contributed to the system. The majority of these acts are purposeful, that is, they are directed to the accomplishment of some objectives. These acts are physical in nature and find purposeful employment in the alteration of the physical environment. As a result utility is created, which, through the process of distribution, makes it possible for the cooperative system to **endure**.

Before the Industrial Revolution most cooperative activity was accomplished in small owner managed enterprises, usually with a single decision maker and simple organizational objectives. Increased technology and the growth of industrial organization made necessary the establishment of a **hierarchy** of objectives. This in turn, required a division of the management function until today a hierarchy of decision makers exists in most organizations.

The effective **pursuit** of appropriate objectives contributes directly to organizational efficiency. As used here, efficiency is a measure of the want satisfying power of the cooperative system as a whole. Thus efficiency is the summation of utilities received from the organization divided by the utilities given to the organization, as subjectively evaluated by each contributor.

The function of the management process is the **delineation** of organizational objectives and the coordination of activity towards the accomplishment of these objectives. The system of coordinated activities must be maintained so that each contributor, including the manager, gains more than he contributes.

(10 + 5 = 15 marks)

Q2.) A. Give meaning of following idioms/phrases and make one suitable sentence by using them :-
(5 x 2 = 10 Marks)

- i. Chase your tail.
- ii. Deliver the goods
- iii. Shape up or ship out
- iv. Separate sheep from goats
- v. Think on your feet

B. Following Sentences are given in the active voice. Change them into the passive voice

- i. The child is eating bananas.
- ii. Who wrote this letter?
- iii. May God bless you with happiness!
- iv. Somebody cooks meal every day.
- v. I sent the report yesterday.

(5 x 1 = 5 Marks)

Q3.) (I) Suppose you are working in the finance wing of a large power distribution company i.e. XYZ Limited, Patiala. Your wing has been nominated as the nodal office for submitting data to the rating agency in the prescribed format. As the data relates to different wings of the company so you have to receive data from various offices, compile it and provide it to the rating agency. Draft a letter to various offices of your company to provide the data to your wing at the earliest.
(10 marks)

(II) Suppose you are working in the pay and accounts office of a large Public Sector Company i.e. PSU Limited, Patiala. As CBDT has made it compulsory w.e.f. 01.06.2016 for every salaried employee to furnish details of evidence for deductions of Income Tax under section 192 in form 12BB.

For this purpose, draft a letter to all the employees of the company to furnish the form well in time along with tentative income statement.
(10 marks)

Q4.) (I) Mention the shortcut keys for following:-

- i. For double line spacing.
- ii. For searching a file or folder.
- iii. To justify a paragraph.
- iv. To replace text.
- v. To open old workbook.

(5 x 1 = 5 marks)

(II) Convert the following:-

- i. Decimal number 151.75 to binary.
- ii. Binary number 1011010 to hexadecimal.
- iii. Binary number 1001.0010 to decimal.
- iv. Hexadecimal number 777 to decimal.
- v. Decimal number 5238 to base 16 number.

(5 x 2 = 10 marks)

(III) Mention the steps to launch Microsoft Office PowerPoint application in the computer system.
(10 marks)

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- Q5.) (I) What are the advantages of computerized accounting? Mention any five.
(5 x 2 = 10 marks)
- (II) Explain in brief the use of following Excel Financial Functions:-
- i. FV
 - ii. NPV
 - iii. IRR
 - iv. DISC
 - v. YIELD
- (5 x 2 = 10 marks)
- (III) Give full name of the following computer technology related terms:-
- i. DHTML
 - ii. FDD
 - iii. SDRAM
 - iv. UPS
 - v. PSU
- (5 x 1 = 5 marks)

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Roll No.....

19022017/100

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SAS PART-2 SESSION 2/2017 PAPER-6 TH (ACCOUNTS AND AUDITING)

Time allowed: Three Hrs.

Maximum Marks : 100

NOTE

- 1) Attempt all the 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-2.
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Ques.: 1 The preference shares were redeemed on April 1, 2016 at a premium of Rs.5.00 per share, the whereabouts of the holders of 1500 such shares not being known. At the same time, a bonus issue of equity share was made at par, one share being issued for every four equity shares held. Show the journal entries to record the above transactions and the Balance sheet as it would appear after the redemption.

The following is the Balance Sheet of Diamond Co. Ltd. as at 31st March, 2016.

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Issued & Subscribed Capital: 40,000 Equity shares of Rs.10 each fully paid 18,000, 8% Preference shares of Rs.10 each fully paid Reserves & Surplus: Profit & Loss Account Current Liabilities: Sundry Creditors	4,00,000 1,80,000 4,80,000 40,000	Fixed Assets Current Assets	7,00,000 4,00,000 11,00,000
	11,00,000		11,00,000

Ques.: 2 The Directors of the Aged Spinning Company decide to replace entirely their Plant which is now out of date. Having advertised for tenders for the new Plant and Machinery, they accept the quotation of M/s Fresh & Co. amounting to Rs.22,50,000.

The old Plant and Machinery Account stood at Rs.11,40,000. There was also a Depreciation Fund in the books of the company, the accumulated balance of which amounted to Rs.9,73,500. The fund was represented by securities, which were sold for Rs.9,74,900 net. Some of the materials comprising the old machinery were found to be in good condition and M/s Fresh & Co. agreed to take these over at an agreed value of Rs.70,500. The remainder of the old machinery was auctioned for Rs.25,600. Show the various accounts mentioned below in the books of the company:-

- 1) Plant and machinery Account;
- 2) Depreciation Fund Account;
- 3) Depreciation Fund Investments Account;
- 4) M/s Fresh & Co. Account

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Roll No.....

20022017/120

DEPARTMENTAL ACCOUNTS EXAMINATION FOR
SAS PART-2
SESSION 2/2017
PAPER-7TH
(INDUSTRIAL, COMMERCIAL LAWS AND DIRECT
TAXES)

Time allowed: Three Hrs.

Maximum Marks : 100

NOTE

- 1) Attempt all the questions and part of a question must be attempted continuously at one place.
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(3)

- iv) Dividend must be paid within 6 months after its declaration.
- v) Unpaid dividend for more than 7 years is transferred to "Investor Education and Protection Fund."

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Roll No.....

21.2.17
22022017/90

DEPARTMENTAL ACCOUNTS EXAMINATION FOR
SAS PART-2
SESSION 2/2017
PAPER-8TH
(WORKS AND MANAGEMENT ACCOUNTING)

Time allowed: Three Hrs.

Maximum Marks : 100

NOTE

- 1) Attempt all the 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-2.
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Supervisory Accounts Service Examination

Part-2

PAPER-VIII

Works and Management Accounting

Session 2/2017

Question No.1	<i>Comment the followings:</i>		
	(A)	<i>While checking the measurements of a portion of a Civil work done by a contractor on through rate basis, large discrepancies were found by the SDO in the measurement recorded by the Junior Engineer. The measurements of the Junior Engineer were corrected by the SDO. The payment was released by the Executive Engineer on the basis of measurements so corrected.</i>	<i>Marks:5</i>
	(B)	<i>An estimate for special repair of a dozer was sanctioned by the Chief Engineer in the month of May 2010. The repair could not be completed for want of certain spare parts, which were to be imported. The spare parts were received during the month of Sep. 2016. The Executive Engineer made the payment on the plea that the funds have been provided for the work during 2016-17.</i>	<i>Marks:5</i>
	(C)	<i>A contract for the construction of a building provided that steel would be issued to the contractor at the market rate or stock issue rate whichever was lower. The stock issue rate was Rs. 3450/- per MT. Certain extra items of work were executed by the contractor and recovery of steel was made by the Executive Engineer at the rate stipulated in the contract.</i>	<i>Marks:5</i>
	(D)	<i>The accepted tender for a work construction of 40 double room quarters sanctioned by CE was 20% below the estimated rates. The SE sanctioned the construction of 10 single room quarters, the cost of which was to be met from the savings due to lower tender.</i>	<i>Marks:5</i>
Question No. 2	(A)	<i>As a rule, every endeavor should be made to maintain a system under which no payments are made except for works actually done and measured. Is there any exception? If yes, describe these exceptions.</i>	<i>Marks: 15</i>
	(B)	<i>Describe the fundamentals of execution of works.</i>	<i>Marks:5</i>
Question No. 3	(A)	<i>Before a work is given on contract, the Divisional Officer must prepare "Contract Documents". What do these contract documents include?</i>	<i>Marks:6</i>
	(B)	<i>What checks the Disbursing Officer should perform while signing the cashbook.</i>	<i>Marks:6</i>
	(C)	<i>Explain what each of the following four components of project governance seek to ensure:</i> <ol style="list-style-type: none"> <i>1. Portfolio direction</i> <i>2. Project sponsorship</i> <i>3. Project management effectiveness and efficiency</i> <i>4. Disclosure and reporting</i> 	<i>Marks :8</i>

Question No. 4	(A)	Describe limitations of budgetary control.	Marks:5
	(B)	What do you understand by Carrying Cost? Explain the costs included in carrying cost?	Marks:5
	(C)	What assumptions will be considered while computing Economic Order Quantity?	Marks:5
	(D)	What are the difficulties in installing Cost Accounting System?	Marks:5
Question No. 5	(A)	Describe the components of Tariff for Distribution Business as per PSERC Terms and conditions for determining of Tariff Regulations.	Marks:12
	(B)	Define the following as per PSERC (Terms and conditions for determining of Tariff Regulations, 2005	Marks:8
		i) Auxiliary Energy Consumption	
		ii) Beneficiary	
		iii) Plant Availability Factor	
	iv) Scheduled Generation		