

30/4/24 (1st Half)

Y(1st Sm.)-Financial Accounting-I-H/DSCC-1/CCF

2023

FINANCIAL ACCOUNTING - I — HONOURS

Paper : DSCC-1

Full Marks : 75

The figures in the margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

Group - A

1. Mention any five qualitative characteristics of accounting information. 5

Or,

Name the accounting concepts and conventions which are applicable in each of the following cases : 1×5

- (i) Inventories are valued at cost or net realisable value, whichever is lower.
 - (ii) Recording of capital invested by the proprietor in the business.
 - (iii) Outstanding Expenses are shown in the Balance Sheet.
 - (iv) Cost of goods sold is deducted from revenue for calculating profit.
 - (v) Assets are recorded in the books of accounts at a value at which these are purchased.
2. (a) Using Accounting Equation, find the balance of Assets :
Expenses ₹ 1,40,000, Liabilities ₹ 85,000, Revenue ₹ 1,86,000 and Capital ₹ 2,09,000.
- (b) State, with reason, whether the following are capital, capitalised expenditure or revenue expenditure.
- (i) Import duty paid on purchase of raw materials.
 - (ii) Repair expenses incurred for a second hand machine to improve its efficiency.
 - (iii) Legal expenses paid to acquire a building. 2+3

Or,

What do you mean by expenses? Differentiate between 'expense' and 'expenditure'. 2+3

3. From the following particulars, calculate profit under Accrual Basis of accounting for the year ended 31.03.2023 : 5

Profit under Cash Basis	₹ 92,000
Outstanding salaries on 01.04.2022	₹ 7,000
Outstanding salaries on 31.03.2023	₹ 5,000
Depreciation	₹ 12,000
Bad Debt written off	₹ 3,000
Pre-received rent on building let out	₹ 5,000

Please Turn Over

Group - B

4. On April 01, 2020, Priya & Co. purchased a machine for ₹ 3,00,000 and spent ₹ 60,000 on its installation. On October 01, 2021, a new machine was purchased at a cost of ₹ 2,40,000. On June 30, 2022, the first machine got damaged and was sold as scrap for ₹ 2,34,310. On July 01, 2022 a new machine was purchased for ₹ 5,20,000 and a sum of ₹ 80,000 was spent on its installation.

Show Machinery Account for the three years ended March 31, 2023 while charging depreciation @ 10% p.a. as per the diminishing balance method. Accounts of Priya & Co. are closed every year on March 31. Working should form part of your answer. 10

Or,

KL Bros. maintains provision for doubtful debt @ 20% of debtors. On 01.04.2022, the balance of Provision for Doubtful Debts was ₹ 32,000.

Bad debt written off during the year 2022-2023 ₹ 8,000

On 31.03.2023, the debtors balance stood at ₹ 1,60,000

On scrutiny, it is observed that –

- Recovery of bad debt written off earlier ₹ 5,000, credited to debtors account.
- A debt of ₹ 3,000 is no longer receivable and hence, decided to write off the same.
- Bills receivable as received from customer, Mr. Z, ₹ 8,000 discounted with the bank, now dishonoured, entry for dishonour not yet made.
- An amount of ₹ 17,000 is receivable from Mr. D, a customer and also ₹ 12,000 is payable to him for supply of goods to KL Bros.

Considering the smaller amount of bad debt during this year, the firm has decided to maintain provision for bad debt @ 4% from this year apart from 50% provision against the amount due from Mr. Z due to bills dishonoured.

You are required to prepare the Bad Debt Account and Provision for Doubtful Debt Account in the books of KL Bros. (workings should form part of your answer) 10

5. The Trial Balance of M/s Tirupati Builders & Co. does not agree as on 31st March, 2023. The debit exceeds credit by ₹ 3,500 and the difference has been put to a Suspense Account. The following errors were detected on scrutiny of the books of accounts. Rectify the errors so detected by passing necessary journal entries (you need not write narration) and prepare a Suspense Account. (2×4)+2

- (i) Sold goods to Rahul for ₹ 10,000 wrongly passed through Sales Return Book. Rahul Account has, however, correctly been debited in the Sales Ledger.
- (ii) Wages of ₹ 15,000 paid for installation of machinery debited to Wages Account as ₹ 1,500.
- (iii) Total of Discount Allowed column for ₹ 3,000 in the Cash Book has not been posted in Discount Allowed Account in the General Ledger.
- (iv) Personal income tax of ₹ 5,000 of the proprietor of M/s Tirupati Builders & Co. has been debited to Income Tax Account.

8. (a) The following information has been extracted from the books of Mr. Mukherjee :

Particulars	31.03.2022 (₹)	31.03.2023 (₹)
Stock	20,000	26,000
Sundry Debtors	50,000	40,000
Sundry Creditors	55,000	45,000

During the year 2022-23 the following transactions took place :

- Amount received from Debtors ₹ 33,500 (after allowing a discount of ₹ 1,500).
- Bad debt written off ₹ 2,000.
- Discount allowed by Creditors ₹ 2,500.
- The business maintains a steady rate of profit @ 25% on cost.
- The Cash purchases are 25% of Total Purchases and Cash Sales are 20% of Total Sales.

You are required to determine the amount paid to creditors during 2022-23.

- (b) Mention any two points of differences between 'Statement of Affairs' and 'Balance Sheet'.

11+4

Or,

From the following Receipts and Payments Account of Go-Green Sports Society for the year ended 31.03.2023 and additional information, prepare an Income and Expenditure Account for the year ended 31.03.2023 and a Balance Sheet as on that date :

Receipts	Amount (₹)	Payments	Amount (₹)
Opening Cash in hand and at Bank	20,000	Secretary's Salary	16,000
Subscription	80,000	Salaries to Staff	24,000
Sale of Old Newspapers	12,000	Charities	4,000
Entrance Fees	16,000	Printing and Stationery	2,000
Proceeds of Sports and Concerts	12,000	Postage Expenses	400
		Rates and Taxes	4,000
		Upkeep of the land	6,000
		Purchase of Sports materials	24,000
		Telephone expenses	8,000
		Closing Cash in Hand and at Bank	51,600
	1,40,000		1,40,000

Please Turn Over

Assets and Liabilities as on 31.03.2022 and 31.03.2023 were as follows :

	31.03.2022 (₹)	31.03.2023 (₹)
Arrear Subscription	8,000	4,000
Subscription received in advance	2,000	1,600
Furniture (after depreciation)	4,000	3,600
Land	40,000	40,000
Outstanding Salaries to Staff	4,000	3,000

Depreciation on Furniture has been charged at 10% p.a. Entrance fees received shall be capitalized. Sports Materials are to be completely written off.

30/4/24 (2nd Half)

Y(1st Sm.)-Financial Accounting-I-MDC/MDC-1/CCF

2023

FINANCIAL ACCOUNTING - I — MDC

Paper : MDC-1

Full Marks : 75

The figures in the margin indicate full marks.

*Candidates are required to give their answers in their own words
as far as practicable.*

Group - A

1. Name any five users of accounting information. 5

Or,

Name the accounting concepts and conventions which are applicable in each of the following cases : 1×5

- (i) A business is considered as an artificial person separate from its owner.
- (ii) Unsold stocks are valued at cost or net realisable value, whichever is lower.
- (iii) Only monetary transactions are recorded in the books of accounts.
- (iv) Financial Statements are prepared at the end of each accounting year.
- (v) Every transaction has two aspects.

2. Name the subsidiary books of original entry, where the following transactions are recorded. You may assume that the trader is engaged in the business of ready-made garments. 1×5

- (i) Goods purchased for ₹ 20,000 from Hrishikesh by cheque.
- (ii) Sold goods to Hiran for ₹ 35,000 on credit.
- (iii) Goods returned by Hiran ₹ 2,500.
- (iv) A bill of ₹ 32,500 drawn on Hiran.
- (v) Furniture worth ₹ 40,000 purchased on credit from Steel & Co.

Or,

Fill in the blanks picking up the correct one from the bracket : 1×5

- (i) Amount spent for repairing of Machinery is a _____ (Capital / Revenue Expenditure).
- (ii) Registration costs incurred for acquiring a building is a _____ (Capital / Revenue Expenditure).
- (iii) Wages paid for installation of Machine is a _____ (Capital / Revenue Expenditure).
- (iv) Salary paid to employees is a _____ (Capital / Revenue Expenditure).
- (v) Premium money paid for insuring stock is a _____ (Capital / Revenue Expenditure).

Please Turn Over

3. From the following information, ascertain profit for the year ended 31.03.2023 under accrual basis of accounting : 5

Income received in cash during the year 2022-23	₹ 1,02,000
Accrued income as on 31.03.2023	₹ 32,000
Pre-received income as on 31.03.2023	₹ 12,000
Expenses paid during the year 2022-23	₹ 72,000
Outstanding expenses as on 31.03.2023	₹ 5,000

Group - B

4. On 01.04.2021, Sen & Co. purchased 3 machines at a cost of ₹ 1,10,000 each. Charges for installation and carriage inward amounted to ₹ 10,000 per machine. The scrap value of each of the machines is estimated to be ₹ 20,000 after 5 years.

On 01.10.2021, it purchased another machine for ₹ 90,000. The life of the machine is estimated to be 4 years with scrap value ₹ 10,000.

On 31.12.2022, one of the 3 machines purchased on 01.04.2021 was damaged due to an accident and scrap sold for ₹ 23,000.

Prepare Machinery Account for the years 2021-22 and 2022-23. 10

Or,

- (a) State two points of difference between Bad Debt and Provision for Doubtful Debt.
(b) Trial Balance as on 31.03.2023 of Saha Bros. includes the following items :

Provision for Doubtful Debt (01.04.2022)	₹ 25,000
Bad Debt	₹ 10,000
Sundry Debtors	₹ 1,43,000

The entity, on scrutiny, found that ₹ 13,000 receivable from Mr. Himmat is irrecoverable and so, decided to write it off as bad.

Prepare Bad Debt Account and Provision for Doubtful Debt Account for the year 2022-23 in the books of Saha Bros. Provision for doubtful debt is to be created at 8% of Debtors. 4+6

5. The following errors were detected after preparation of the Trial Balance. Show journal entries to rectify the errors. 10

- Sales Day Book overcast by ₹ 469.
- An amount of ₹ 55 received from C. Adhikery was posted to his account as ₹ 550.
- A payment of ₹ 9,500 towards cost of stamps for registration of new land debited to Legal Charges Account.
- Cash paid to Sujay Barman for ₹ 10,000 wrongly debited to Sujay Bardhan as ₹ 1,000.
- Discount allowed ₹ 500 to Mr. X credited to Discount Received Account.

Or,

- (a) From the following information, calculate the value of closing inventory on 31st March, 2023, using FIFO method :

Date	Particulars
March 01, 2023	Opening Stock : 200 kg @ ₹ 10 per kg
March 06, 2023	Purchase : 1,200 kg @ ₹ 11 per kg
March 15, 2023	Issued : 900 kg
March 21, 2023	Purchase : 1,600 kg @ ₹ 12 per kg
March 28, 2023	Issued : 1,300 kg

- (b) A trader closed his books on December 31st, 2022. Stock was, however, taken on January 7, 2023 and the value of stock taken was ₹ 51,200. Find the value of stock as on 31st December, 2022 from the following information :
- Goods purchased and received during the period 01.01.2023 to 07.01.2023 amounting to ₹ 5,000;
 - Goods sold and despatched during the period 01.01.2023 to 07.01.2023 amounted to ₹ 7,600;
 - Rate of gross profit @ 25% on sales.
- 6+4
6. From the following information, prepare the Debtors' Ledger Adjustment Account and Creditors' Ledger Adjustment Account as they would appear in the General Ledger of Clarion Ltd. :

	₹		₹
Opening Debtors (Dr.)	60,000	Opening Creditors (Cr.)	28,000
Total sales (including cash sales ₹ 4,000)	44,000	Discount Received	500
Total Purchases (including cash purchase ₹ 2,000)	22,000	Bills Dishonoured	1,000
Discount Allowed	1,500	Payment to Creditors	16,000
Received from Debtors	20,000	Transfer from Creditors	2,000
Bills Payable accepted	8,000	Ledger to Debtors Ledger	
Bad Debts	2,000	Closing Creditors (Dr.)	1,000

Group - C

7. From the Trial Balance of Datta Bros. as on 31.03.2023, you are required to prepare Trading and Profit & Loss account for the year ended 31.03.2023 and a Balance Sheet as on the date after making necessary adjustments.

15

Particulars	Dr. (₹)	Particulars	Cr. (₹)
Purchases	1,20,000	Sales	2,00,000
Debtors	60,800	Creditors	48,800
Return Inward	4,000	Discount Received	1,200
Discount Allowed	4,000	Return Outward	4,800
Building	90,400	Capital	1,22,400
Depreciation on Building	4,000	Profit on sale of asset	4,800
Income Tax	4,000	Provision for doubtful debts	4,000
Wages	8,000	Commission	3,200
Salaries	12,000		
Stock in Trade (01.04.2022)	40,000		
Trade Expenses	8,000		
Insurance	800		
Cash in hand	33,200		
	3,89,200		3,89,200

Adjustment :

- Stock in trade on 31.03.2023 : ₹ 40,000.
- Stock valued at ₹ 8,000 was destroyed by fire on 15.03.2023 for which insurance company admitted a claim of ₹ 4,800. Nothing has been recorded in the books.
- Out of Purchased goods, ₹ 8,000 was distributed as free sample.
- Maintain provision for doubtful debts @ 5% on Debtors and provision for discount @ 2% on Debtors.

8. The following is the Receipts and Payments Account of North Calcutta Club for the year ended 31.12.2022 :

Receipts and Payments Account

Receipts	Amount (₹)	Payments	Amount (₹)
To Balance b/d		By Salaries	18,500
Cash in hand 8,500		By General Expenses	10,000
Cash at Bank 10,000		By Audit Fees	2,500
	18,500	By Printing & Stationery	6,000
To Subscription	39,000	By Interest & Bank Charges	3,000
To Entrance Fees	10,500	By Rent	3,500
To Donations	12,000	By Periodicals & Newspapers	4,000
To Sale of Periodicals	500	By Electricity Expenses	2,500
		By Balance c/d	
		Cash in hand 6,000	
		Cash at Bank 24,500	
			30,500
	80,500		80,500

Additional Information :

- (i) Salaries Outstanding on 31.12.2022 : ₹ 2,500
(ii) Subscription Outstanding on 31.12.2022 : ₹ 3,500
(iii) Assets and Liabilities as on 01.01.2022 were as follows –
Assets :
Furniture – ₹ 12,500; Sports Equipments – ₹ 10,000; Subscription Outstanding – ₹ 4,000.
Liabilities : Outstanding Rent – ₹ 500
(iv) Depreciate Furniture and Sports Equipments by 10% p.a.
(v) Donations and Entrance Fees are to be transferred to Income & Expenditure A/c.
Prepare (i) An Income & Expenditure A/c for the year ended 31.12.2022; and
(ii) A Balance Sheet as on that date.

10+5

Or,

Mr. Soumik does not maintain his books of accounts under double entry system. The following details are obtained from his books of accounts. (Figures in ₹)

Year ended	Furniture	Debtors	Creditors	Cash	Stock
01.01.2022	25,000	15,000	10,000	42,300	16,000
31.12.2022	22,500	?	12,000	40,800	14,000

Please Turn Over

Transactions during the year :

	(₹)		(₹)
Goods purchased in cash	12,000	Received from debtors	70,000
Total sales during the year	1,14,300	Payment to creditors	42,500
Cash sales	17,900	Cash withdrawn for personal use	2,400
Expenses paid	32,500		

Mr. Soumik wants to maintain Provision for doubtful debts @ 5% on closing debtors.

Prepare (i) A Trading and Profit & Loss Account for the year ended 31.12.2022; and

(ii) A Balance Sheet as on that date.

2023

ENTREPRENEURSHIP DEVELOPMENT — HONOURS

Paper : SEC-1

Full Marks : 75

The figures in the margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

Group - A

Answer *any ten* questions.

2×10

1. State two functions of an entrepreneur.
2. Define Fabian entrepreneur.
3. State two elements of entrepreneurship.
4. What is innovation?
5. What do you mean by 'Public System of Stimulation'?
6. State any two functions of business incubators.
7. What is Angel investors?
8. State two features of business ideas.
9. Define 'Ecopreneur'.
10. Mention the name of four successful women entrepreneurs in India.
11. State two importances of business plan.
12. Define 'Micro Enterprises' as per MSME Act.
13. What is 'Startup'?
14. What is 'Crowd funding'?
15. State two functions of 'Venture Capital Fund'.

Group - B

Answer *any five* questions.

5×5

16. Briefly explain the role of family business in India.
17. State the determinants which influence the entrepreneurship.
18. Briefly explain the stages of creativity process in entrepreneurship development.
19. Explain the role of Business Incubators in entrepreneurship development.

Please Turn Over

20. What is business plan? What are the components of a business plan?
21. State the various types of business layouts.
22. State the need for finance in entrepreneurship.
23. What are the methods to solve startup problems?

Group - C

Answer *any three* questions.

24. Briefly discuss the values and business philosophy of any two contemporary role models in Indian business. 5+5
 25. Explain the reasons of conflict in family business. How can this conflict be resolved? 5+5
 26. Discuss the role of Angel Investors and Private Equity Fund for financing in entrepreneurship. 5+5
 27. Mention the various sources of business ideas. Briefly explain the objectives of 'test of feasibility'. 5+5
 28. What is Medium Enterprise? State its advantages and disadvantages. 2+(4+4)
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2023

CONSTITUTIONAL VALUES AND FUNDAMENTAL DUTIES

Paper : CVAC-1.2

Full Marks : 50

*Candidates are required to give their answers in their own words
as far as practicable.*

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For all Four & Three Year B.A./B.Sc./B.Com./B.Mus.
And Four Year B.A./B.Sc./B.Com. Vocational Candidates.

SET - 1

মডিউল - ১

- ১। যে-কোনো একটি প্রশ্নের উত্তর দাও (৪০০ শব্দের মধ্যে) : ২৫×১
- (ক) ভারতের সংবিধান কিছু মূল নীতির ভিত্তিতে গঠিত। — বিবৃতিটি ব্যাখ্যা করো।
- (খ) ভারতের সংবিধানে উল্লিখিত ধর্মনিরপেক্ষতা ও গণতন্ত্রের ধারণা সম্পর্কে একটি নিবন্ধ লেখো।

মডিউল - ২

- ২। যে-কোনো একটি প্রশ্নের উত্তর দাও (৪০০ শব্দের মধ্যে) :
- (ক) ভারতের সংবিধানে মৌলিক দায়িত্ব উদ্ভবের প্রেক্ষাপট আলোচনা করো। এ প্রসঙ্গে মৌলিক দায়িত্বের মূল্য ও তাৎপর্য বিশ্লেষণ করো। ১০+১৫
- (খ) ভারতের সংবিধানের ৫১-এ ধারাটির ওপর একটি নিবন্ধ লেখো। ২৫

[English Version]

The figures in the margin indicate full marks.

Module - 1

1. Answer *any one* question (within 400 words) : 25×1
- (a) The Constitution of India is based on some core principles. — Explain the statement.
- (b) Write a note on the ideas of Secularism and Democracy as enumerated in the Constitution of India.

Please Turn Over

Module - 2

2. Answer *any one* question (within **400** words) :

- (a) Discuss the backdrop of the emergence of Fundamental Duties in the Indian Constitution. Analyse in this context the value and significance of the Fundamental Duties. 10+15
 - (b) Write a note on Article 51-A of the Constitution of India. 25
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2023

FUNDAMENTALS OF ENVIRONMENT

Paper : CVAC-1.1

Full Marks : 50

Candidates are required to give their answers in their own words
as far as practicable.

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SET - 1

১। নিম্নোক্ত বিকল্পগুলির মধ্য থেকে সঠিক উত্তরটি বেছে নাও :

১×১০

(ক) বাতাসে নাইট্রোজেন গ্যাসের পরিমাণ কত?

(অ) ২১%

(আ) ৫০%

(ই) ৭৮%

(ঈ) ৯২%।

(খ) একটি অপুনর্নবীকরণযোগ্য সম্পদ হল

(অ) বাতাস

(আ) ইউরেনিয়াম

(ই) মৃত্তিকা

(ঈ) বন।

(গ) ওজোন স্তর যেখানে আছে—

(অ) মেসোস্ফিয়ার

(আ) স্ট্র্যাটোস্ফিয়ার

(ই) ট্রোপোস্ফিয়ার

(ঈ) আয়নোস্ফিয়ার।

(ঘ) 'বন্যপ্রাণী সপ্তাহ' উদ্‌যাপন করা হয়—

(অ) ২ থেকে ৮ই অক্টোবর

(আ) ১৫ থেকে ২১শে অক্টোবর

(ই) ১৪ থেকে ২০ জুন

(ঈ) কোনোটিই নয়।

(ঙ) বসুন্ধরা দিবস পালিত হয়—

(অ) ৫ই জুন

(আ) ২২শে এপ্রিল

(ই) ২২শে মে

(ঈ) ২রা ফেব্রুয়ারি।

(চ) একটি ব্যাটারিতে কোন শক্তি বৈদ্যুতিক শক্তিতে রূপান্তরিত হয়?

(অ) যান্ত্রিক শক্তি

(আ) সৌর শক্তি

(ই) রাসায়নিক শক্তি

(ঈ) কোনোটিই নয়।

Please Turn Over

(ছ) CNG-র পুরো নাম—

(অ) Common Natural Gas

(আ) Compressed Natural Gas

(ই) Compressed National Gas

(ঈ) Certified Natural Gas।

(জ) নিম্নোক্ত কোনটি তাপমাত্রা মাপার একক নয়?

(অ) ফারেনহাইট

(আ) সেলসিয়াস

(ই) ক্যালোরি

(ঈ) কেলভিন।

(ঝ) ভারতবর্ষে প্রথম জাতীয় উদ্যান কোনটি?

(অ) গির জাতীয় উদ্যান

(আ) রণথম্বোর জাতীয় উদ্যান

(ই) কানহা জাতীয় উদ্যান

(ঈ) জিম করবেট জাতীয় উদ্যান।

(ঞ) দুটি জীবের মধ্যে এমন একটি সম্পর্ক যেখানে দুটি জীবই উপকৃত হয়—

(অ) প্রতিযোগিতা

(আ) মিথোজীবিতা

(ই) পরজীবিতা

(ঈ) কোনোটিই নয়।

২। যে-কোনো দশটি প্রশ্নের উত্তর দাও :

২×১০

(ক) পরজীবী কাকে বলে? একটি উদাহরণ দাও।

(খ) অগ্রগামী (Pioneer) প্রজাতি কাকে বলে? একটি উদাহরণ দাও।

(গ) ভারতবর্ষের যে-কোনো দুটি জীববৈচিত্র্য Hotspot-এর নাম লেখো।

(ঘ) ভারতবর্ষের যে-কোনো দুটি এন্ডেমিক প্রজাতির নাম লেখো।

(ঙ) ভারতবর্ষ ব্যতীত দুটি মেগাডাইভারসিটি (Megadiversity) দেশের নাম লেখো।

(চ) এক্স সিস্টেম সংরক্ষণের যে-কোনো দুটি পদ্ধতি (method) বলো।

(ছ) দুটি বিলুপ্ত প্রজাতির পাখির নাম লেখো।

(জ) ভারতবর্ষের দুটি ব্যাঘ্র প্রকল্পের নাম লেখো।

(ঝ) দুটি গ্রিনহাউস গ্যাসের নাম লেখো।

(ঞ) দুটি গৌণ বায়ুদূষকের নাম লেখো।

(ট) UNEP এবং IUCN-এর পুরো নাম লেখো।

(ঠ) ভারতবর্ষের যে-কোনো দুটি রামসার জলাভূমির নাম লেখো।

৩। যে-কোনো চারটি প্রশ্নের উত্তর দাও :

(ক) একটি ডেট্রিটাস খাদ্যশৃঙ্খলের ছবি ঐকে বর্ণনা করো। ডেট্রিটিভোর কাকে বলে? উদাহরণ দাও।

৩+১+১

(খ) ইউট্রফিকেশন কী? জলদূষণের দুটি উৎস লেখো। BOD কী?

২+২+১

- (গ) CFC-র পুরো কথাটি কী? CFC-র দুটি ব্যবহার লেখো। কোন চুক্তিতে CFC-কে নিষিদ্ধ করা হয় এবং কেন? ১+২+২
- (ঘ) বর্জ্য ব্যবস্থাপনায় ব্যবহৃত '5R' কাকে বলে? স্থিতিশীল উন্নয়ন বলতে কী বোঝো? ২^১/২+২^১/২
- (ঙ) জীবনযাত্রার সুস্থিতকরণের সপক্ষে পাঁচটি পরিবর্তন উল্লেখ করো। ৫
- (চ) বায়ু শক্তি কী? বায়ু শক্তি উৎপন্ন করার সব চাইতে উপযুক্ত স্থান কোনগুলি? বায়ু শক্তি ব্যবহারের দুটি অসুবিধা উল্লেখ করো। ২+১+২

[English Version]

The figures in the margin indicate full marks.

1. Choose the correct answer from the options given : 1×10
- (a) What is the percentage of Nitrogen in air?
- (i) 21% (ii) 50%
- (iii) 78% (iv) 92%.
- (b) Which of the following is a non-renewable resource?
- (i) Wind (ii) Uranium
- (iii) Soil (iv) Forest.
- (c) Ozone layer is present in
- (i) Mesosphere (ii) Stratosphere
- (iii) Troposphere (iv) Ionosphere.
- (d) 'Wildlife Week' is celebrated from
- (i) 2nd to 8th Oct. (ii) 15th to 21st Oct.
- (iii) 14th to 20th June (iv) None of these.
- (e) Earth Day is celebrated on
- (i) 5th June (ii) 22nd April
- (iii) 22nd May (iv) 2nd February.
- (f) Which energy is converted to electrical energy in a battery?
- (i) Mechanical energy (ii) Solar energy
- (iii) Chemical energy (iv) None of these.
- (g) CNG stands for
- (i) Common Natural Gas (ii) Compressed Natural Gas
- (iii) Compressed National Gas (iv) Certified Natural Gas.

- (h) Which of the following unit is not used to measure temperature?
- | | |
|----------------|--------------|
| (i) Fahrenheit | (ii) Celsius |
| (iii) Calorie | (iv) Kelvin. |
- (i) Which is the first National Park in India?
- | | |
|---------------------------|---------------------------------|
| (i) Gir National Park | (ii) Ranthambore National Park |
| (iii) Kanha National Park | (iv) Jim Corbett National Park. |
- (j) An association between two individuals where both are benefitted is
- | | |
|------------------|---------------------|
| (i) competition | (ii) mutualism |
| (iii) parasitism | (iv) None of these. |

2. Answer **any ten** questions :

2×10

- What is a parasite? Give an example.
- What is a pioneer species? Give an example.
- Name any two biodiversity hotspots in India.
- Name any two endemic species in India.
- Name two megadiversity countries except India.
- Mention any two methods of ex-situ conservation.
- Name two extinct species of birds.
- Name two tiger reserves in India.
- Name two greenhouse gases.
- Name two secondary air pollutants.
- What are the full form of UNEP and IUCN?
- Name any two Ramsar wetlands in India.

3. Answer **any four** questions :

- | | |
|--|-------|
| (a) Draw and describe a detritus food chain. What are detritivores? Give example. | 3+1+1 |
| (b) What is Eutrophication? Name two sources of water pollution. What is BOD? | 2+2+1 |
| (c) What is the full form of CFC? Give two uses of CFC. Which treaty was responsible for CFC banning and why? | 1+2+2 |
| (d) What are the '5R' of waste management? What do you mean by Sustainable Development? | 2½+2½ |
| (e) State five ways of bringing changes in the lifestyle as a move towards sustainability. | 5 |
| (f) What is wind energy? Which are the best suited sites for harnessing wind energy? Give two demerits of using wind energy. | 2+1+2 |

2023

COMPULSORY ENGLISH

Paper : AEC-1

Full Marks : 50

The figures in the margin indicate full marks.

*Candidates are required to give their answers in their own words
as far as practicable.*

**For all Four & Three Year B.A./B.Sc./B.Com./B.Mus. And
Four Year B.A./B.Sc./B.Com. Vocational Candidates.**

SET - 1

Answer the following multiple choice questions.

2×25

1. In the poem 'Break, Break, Break', what is breaking on the cold, gray stones?
(A) Waves (B) Hearts
(C) Raindrops (D) Sunlight.
2. The tone of the poem 'Break, Break, Break' can be described as :
(A) Hopeful (B) Sorrowful
(C) Amusing (D) Awe-inspiring.
3. The poem 'Break, Break, Break' was written as an elegy for whom?
(A) The poet's lost love (B) The poet's father
(C) The poet's friend (D) The poet's pet.
4. What is the poet praying for in the final stanza of 'Break, Break, Break'?
(A) Forgiveness (B) Strength
(C) Peace (D) Reunion.
5. The title of the poem 'Afterwards' refers to :
(A) The time before the speaker's birth
(B) The time immediately following a significant event
(C) The time after the speaker's death
(D) The time of the day when the speaker feels most reflective.

Please Turn Over

6. Which nocturnal creature is referred to in the poem 'Afterwards'?
(A) Owl (B) Bat
(C) Hedgehog (D) Snail.
7. In the poem 'Afterwards', "bell of quittance" refers to
(A) bell rung to signal a birth (B) bell rung to signal a wedding
(C) bell rung to signal a death (D) bell rung to signal the end of Holy Mass.
8. The word 'postern' in the first line of the poem 'Afterwards' means
(A) castle gate (B) back entrance
(C) front door (D) chest.
9. In the poem 'Where the mind is without fear', what does the poet desire for his country?
(A) A country without borders (B) A country with abundant natural resources
(C) A country where people live in harmony (D) A country which is the heaven of freedom.
10. According to the poem 'Where the mind is without fear', the people of an ideal country should be guided by :
(A) superstitions and outdated beliefs (B) a strict set of laws and regulations
(C) rationality and reason (D) blind faith in the government.
11. The phrase 'narrow domestic walls' in the poem 'Where the mind is without fear' refers to
(A) walls between houses (B) narrow walls between lanes and by-lanes
(C) narrow-minded beliefs and prejudices (D) walls of partition between countries.
12. Which of the following themes is NOT addressed in the poem 'Where the mind is without fear'?
(A) Fearlessness (B) Education
(C) Nature's beauty (D) Patriotism.
13. In the story 'Out of Business', what was Rama Rao's profession?
(A) Lawyer (B) Doctor
(C) Salesman (D) Agent of a gramophone company.
14. How did Rama Rao's wife try to manage declining finances in 'Out of Business'?
(A) She urged Rama Rao to look for a new job
(B) She suggested expanding Rama Rao's business
(C) She took up a job herself
(D) She took measures to cut down expenditure.

15. Where did Rama Rao find the journal that offered prizes for crossword puzzles?
 - (A) At the railway station
 - (B) At the municipal office
 - (C) At the main office of the gramophone company
 - (D) At the Jubilee Reading Room.
16. What was the name of the journal that offered prize for crossword puzzles?
 - (A) The Patriot
 - (B) The Captain
 - (C) Life
 - (D) The Hindu.
17. What was the amount of the special cash prize the journal offered?
 - (A) ₹ 3000
 - (B) ₹ 5000
 - (C) ₹ 4000
 - (D) ₹ 8000.
18. Why did Gangu wish to quit his job in the story 'The Child'?
 - (A) For starting a new business
 - (B) For getting a better paying job
 - (C) For getting married
 - (D) For moving to his ancestral village.
19. What was the name of the lady Gangu fell in love with in 'The Child'?
 - (A) Madhubala
 - (B) Gomti Devi
 - (C) Minakshi
 - (D) Gayatri Devi.
20. How many months later was the child born after Gangu's marriage?
 - (A) Four months
 - (B) Ten months
 - (C) Nine months
 - (D) Six months.
21. In the story 'The Child', where did Gomti run away?
 - (A) Kanyakumari
 - (B) Lucknow
 - (C) Hrishikesh
 - (D) Delhi.
22. Who is the great American referred to in the first line of 'I have a Dream'?
 - (A) George Washington
 - (B) Abraham Lincoln
 - (C) Benjamin Franklin
 - (D) Thomas Jefferson.
23. Which famous landmark does Martin Luther King Jr. mention in 'I have a Dream' as a symbol of freedom and equality?
 - (A) Christ the Redeemer
 - (B) The Statue of Liberty
 - (C) Stonehenge
 - (D) Statue of Unity.

24. In 'I have a Dream', Martin Luther King Jr. alludes to a song which became an anthem for the civil rights movement. What is the name of that song?
- (A) 'We shall overcome' (B) 'Imagine'
(C) 'Respect' (D) 'Blowing in the wind'.
25. Which aspect of civil rights does Martin Luther King Junior emphasize in 'I have a Dream'?
- (A) Universal suffrage (B) Racial equality
(C) Gender equality (D) Class equality.
-

C.U. (SEM.-I) 22/04/24
Exam. 2023 (2nd Half)

Y(1st Sm.)-Entrepreneurship Development-MDC/SEC-1/CCF

2023

ENTREPRENEURSHIP DEVELOPMENT — MDC

Paper : SEC-1

Full Marks : 75

The figures in the margin indicate full marks.

*Candidates are required to give their answers in their own words
as far as practicable.*

Group - A

Answer **any ten** questions.

2×10

1. What do you mean by 'Entrepreneur'?
2. State two types of entrepreneur.
3. What is Creativity?
4. Name any two successful women entrepreneurs of India.
5. Define Business Incubator.
6. What is Self-help groups?
7. Define 'Technopreneur'.
8. What is feasibility study report?
9. Mention two significance of writing the business plan.
10. What is innovation?
11. Define 'Project report'.
12. Define 'Small Enterprises' as per MSME Act.
13. What do you mean by 'start-up'?
14. State any two basic problems faced by 'start-up'.
15. What is Venture Capital Fund?

Group - B

Answer **any five** questions.

5×5

16. Briefly explain the elements of Entrepreneurship.
17. Discuss the functions of an Entrepreneur.
18. State the various advantages of Self-help group.
19. Explain the role of Angel Investor in Entrepreneurship Development.

Please Turn Over

20. Discuss the features of business idea.
21. Explain the concept of 'creative process'.
22. State the need for marketing assistance in Entrepreneurship.
23. State the advantages of 'Small Enterprise'.

Group - C

Answer *any three* questions.

24. Briefly explain the functions of 'business incubators' and 'Private equity funds' in entrepreneurship development. 5+5
 25. State the role and significance of family business in India. 5+5
 26. Explain various elements of any project proposal. 10
 27. Discuss the various internal and external sources of financing in entrepreneurship. 5+5
 28. What is Micro Enterprises? State its advantages and disadvantages. 2+4+4
-

2023

PRINCIPLES AND PRACTICE OF MANAGEMENT — MINOR

Paper : MN-1

Full Marks : 75

Candidates are required to give their answers in their own words
as far as practicable.

প্রান্তলিখিত সংখ্যাগুলি পূর্ণমান নির্দেশক।

১। যে-কোনো দশটি প্রশ্নের উত্তর দাও :

২×১০

- (ক) ব্যবস্থাপনার স্তরগুলির উল্লেখ করো।
- (খ) পরিকল্পনার সংজ্ঞা দাও।
- (গ) ব্যবস্থাপনার পরিধি কী?
- (ঘ) অনুপ্রাণিতকরণের যে-কোনো দুটি তত্ত্বের উল্লেখ করো।
- (ঙ) নিয়ন্ত্রণের সংজ্ঞা দাও।
- (চ) ব্যবস্থাপনার জালি তত্ত্বটি কে প্রণয়ন করেছিলেন?
- (ছ) নেতৃত্বদান-এর সংজ্ঞা দাও।
- (জ) সমন্বয় বলতে কী বোঝো?
- (ঝ) ব্যবস্থাপনার কোন চিন্তাবিদ X তত্ত্ব ও Y তত্ত্ব উন্নয়নের সঙ্গে যুক্ত?
- (ঞ) অনুপ্রাণিতকরণের সংজ্ঞা দাও।
- (ট) বিভাগীয়করণ কী?
- (ঠ) কোন তত্ত্বে ধরে নেওয়া হয় যে, মানুষ সাধারণভাবে অলস এবং যদি সম্ভব হয়, কাজ ও দায়িত্ব এড়িয়ে যায়?
- (ড) কর্তৃত্বের ভারার্পণ কী?
- (ঢ) কর্মবিভাজন বলতে কী বোঝো?
- (ণ) নির্দেশদানের সংজ্ঞা দাও।

২। যে-কোনো পাঁচটি প্রশ্নের উত্তর দাও :

৫×৫

- (ক) বৈজ্ঞানিক ব্যবস্থাপনার নীতিগুলির উল্লেখ করো।
- (খ) ব্যবস্থাপনার সামাজিক দায়িত্ব কী?
- (গ) কর্তৃত্বের ভারার্পণের গুরুত্ব সংক্ষেপে আলোচনা করো।

Please Turn Over

- (ঘ) মিউজবার্গের ব্যবস্থাপনার ভূমিকাগুলি সংক্ষেপে আলোচনা করো।
 (ঙ) সংক্ষেপে ফিডলারের নেতৃত্বদান-এর তত্ত্বটি আলোচনা করো।
 (চ) SWOT বিশ্লেষণ কী?
 (ছ) কেন নেতৃত্ব গুরুত্বপূর্ণ?
 (জ) নির্দেশনার উপাদানগুলি সংক্ষেপে আলোচনা করো।

৩। যে-কোনো তিনটি প্রশ্নের উত্তর দাও :

- (ক) অনুপ্রেরণার যে-কোনো একটি তত্ত্ব ব্যাখ্যা করো। ১০
 (খ) ব্যবস্থাপনার যে-কোনো চারটি কার্যাবলি আলোচনা করো। ১০
 (গ) 'সময় হল ব্যবস্থাপনার সারবস্তু'— মন্তব্য করো। ১০
 (ঘ) নিয়ন্ত্রণের বিভিন্ন ব্যবস্থাপনার হাতিয়ারগুলির আলোচনা করো। ৫+৫
 (ঙ) সংগঠন প্রক্রিয়ার বিভিন্ন ধাপগুলির উল্লেখ করো। ১০

[English Version]

The figures in the margin indicate full marks.

1. Answer **any ten** questions :

2×10

- (a) Mention the levels of management.
 (b) Define planning.
 (c) What is span of management?
 (d) Mention any two theories of motivation.
 (e) Define control.
 (f) Who formulated Managerial Grid theory?
 (g) Define leadership.
 (h) What is meant by co-ordination?
 (i) Which management thinker is related with the development of Theory X and Theory Y?
 (j) Define motivation.
 (k) What is departmentation?
 (l) Which theory assumes that people are naturally lazy and will avoid work and responsibility, if possible?
 (m) What is delegation of authority?
 (n) What is meant by division of work?
 (o) Define directing.

2. Answer **any five** questions :

- (a) Mention the principles of scientific management.
- (b) What is social responsibility of management?
- (c) Briefly discuss the importance of delegation of authority.
- (d) Briefly discuss Mintzberg's managerial roles.
- (e) Briefly explain Fiedler's theory of leadership.
- (f) What is SWOT analysis?
- (g) Why is leadership important?
- (h) Discuss the elements of direction, in brief.

3. Answer **any three** questions :

- (a) Explain any one theory of motivation. 10
 - (b) Discuss any four functions of management. 10
 - (c) 'Co-ordination is the essence of management.' – Comment. 10
 - (d) Discuss the different managerial tools of control. 5+5
 - (e) Mention the different steps in the organising process. 10
-