

B. Com. Examination,

1930

BENGALI COMPOSITION

Paper-setter—MR. SYAMAPRASAD MOOKERJEE, M.A., B.L.,
BAR.-AT-LAW.

Examiner—DR. SITANATH PRADHAN, M.Sc., Ph.D.

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

The figures in the margin indicate full marks.

1. Translate any two of the following passages into English :—

(a) কেশবচন্দ্র সেন সুবিখ্যাত রামকমল সেনের পৌত্র এবং প্যারী- 20
মোহন সেনের দ্বিতীয় পুত্র। ইনি ইংরাজী ১৮৩৮ সালের ১৯এ নবেম্বর
ইহাদের কলিকাতাস্থ ভবনে জন্মগ্রহণ করেন। দশ বৎসর বয়ঃক্রম কালে
কেশবচন্দ্র পিতৃহীন হন; সেই অবধি তিনি তাঁর বিধবা মাতার সহিত
সর্বত্র একত্র বাস করিতেন। মাতার সহিত একত্র আহার করিয়া অতি
শৈশবকাল হইতেই তিনি নিরামিষ ভোজন অভ্যাস করেন। বাল্যকাল
হইতে কেশবচন্দ্র পরের ছুঃখে সহানুভূতি প্রকাশ করিতেন এবং সাধ্যমত
পরের ছুঃখ-মোচনে সচেষ্ট হইতেন। বয়োবৃদ্ধি সহকারে তাঁহার এই
সকল গুণের বিশেষ বৃদ্ধি পায়। মাতার সহিত শৈশব হইতে একত্র বাস
হেতু তিনি মাতার একান্ত অনুগত হইয়াছিলেন। যতই বয়োবৃদ্ধি হইতে
লাগিল, তাঁহার প্রগাঢ় মাতৃভক্তি ততই বাড়িতে লাগিল; সেই সঙ্গে
দেশভক্তিরও বিকাশ হইতে আরম্ভ হইল।

(b) শিবাজী। সকলের নিকট সকল সময় কি সত্য পালনীয়? 20
যাঁহারা আমাদের দেশের শত্রু, ধর্মের বিরুদ্ধাচারী, তাঁহাদের সহিত সত্য
সম্বন্ধ কি?

জয়সিংহ। আপনি ক্ষত্রিয় হইয়া এই কথা জিজ্ঞাসা করিতেছেন?
রাজপুত্রের ইতিহাস পাঠ করুন, তাহারা বহু শত বৎসর মুসলমানদিগের
সহিত যুদ্ধ করিয়াছে, কখনও সত্য লঙ্ঘন করে নাই। কখন জয়লাভ
করিয়াছে, অনেক সময় পরাস্ত হইয়াছে, কিন্তু জয়ে, পরাজয়ে, সম্পদে,
বিপদে সর্বদা সত্য-পালন করিয়াছে। আমাদের এখন সে স্বাধীনতা নাই,



কিন্তু সত্য-পালনের গৌরব আছে। দেশে, বিদেশে, মিত্র-মধ্যে, শত্রু-মধ্যে রাজপুত্রের নাম গৌরবান্বিত।

(c) এক কৃষক কৃষি-কর্মের কৌশল-সকল বেশ ভালরূপেই জানিত। সে পুত্রদিগকে ঐ সমস্ত কৌশল শিক্ষা দিবার নিমিত্ত, মৃত্যুর পূর্বে কহিল, "হে পুত্রগণ, আমি এক্ষণে ইহলোক হইতে চির-বিদায় লইতেছি; আমার যে কিছু সংস্থান আছে, তাহা তোমরা অমুক ভূমিতে সন্ধান করিলে পাইবে।" তাহা শুনিয়া পুত্রেরা মনে করিল, ঐ সকল ভূমির মধ্যে পিতার গুপ্তধন নিহিত আছে। কৃষকের মৃত্যুর পর, তাহার পিতার সেই গুপ্তধনের লোভে ঐ সকল ভূমি অতিশয় খনন করিল। এইরূপে পরিশ্রম করিল বটে, কিন্তু কোনই গুপ্তধন প্রাপ্ত হইল না। তবে সে বৎসর সেই সেই স্থানে এত শস্য জন্মিল যে, গুপ্তধন না পাইয়াও তাহাদের পরিশ্রমের সম্পূর্ণ ফল ফলিল।

2. Translate the following passage into Bengali :—

To see Gokhale at work was as much a joy as an education. He never wasted a minute. His private relations and friendships were all for public good. All his talks had reference only to the good of the country and were absolutely free from any trace of untruth or insincerity. India's poverty and subjection were matters of constant and exclusive concern to him. Various people sought to interest him in different things. But he gave everyone of them the same reply: "You do the thing yourself. Let me do my own work. What I want is freedom for my own country? After that is won, we can think of other things."

3. Write an essay in Bengali on any one of the following subjects :—

- (i) The utility of the Study of Commerce.
- (ii) The bazaar of a prosperous village of Bengal—detailed description; type of buildings or sheds; articles exposed for sale; the bazaar and a Calcutta market under Municipal control: a comparison and contrast; benefits derived.
- (iii) Any historical novel you may have read.

HINDI COMPOSITION

Paper-setter and Examiner—MR. NALINIMOHAN SANYAL, M.A.

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

The figures in the margin indicate full marks.

1. Translate any two of the following passages into Hindi :—

(a) Feeling much disappointed by your failure to settle our account according to promise, we are compelled to say that the profits on our business will not admit of longer credit. At the same time, we should be sorry to inconvenience you, and will, therefore, fix the 25th instant for payment, after which it will be quite impossible for us to wait, however unpleasant the alternative.

(b) In reply to your enquiry of the 15th instant *re* the shipment promised by the second week of this month, we regret that at present we have no advice from our Indian friends, but we are expecting same by every mail, and as soon as we hear we will communicate at once with you. There is a steamer due in on Thursday, and we shall doubtless have the desired advice of shipment by same.

(c) The national revenue is derived from several sources, but the chief source is taxation. The taxes imposed by the authority of Parliament are partly permanent and partly temporary. The great majority of them are permanent, but, in order to maintain the control of Parliament over the executive government, some of the most important of them are imposed for a year only.

2. Translate *two* of the following passages into English :—

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(a) उद्योग-धंधों की उन्नति के लिये भी अफ़ग़ानिस्थान में पूरा प्रयत्न किया जा रहा है। बादशाह छोटे छोटे घरेलू उद्योग-धंधों के बड़े आश्रय-दाता हैं तथा उन्हें पर्याप्त प्रोत्साहन दे रहे हैं। आप स्वयं देशी कपड़ों और अधिक-से-अधिक देशी वस्तुओं का इस्तेमाल करते हैं, तथा सरकारी नौकरों को भी देशी कपड़े और देशी जूते ही इस्तेमाल करने का नियम बना रखा है। अपने देश के उद्योग-धंधों और कलाकौशल की उन्नति का खयाल रखते हुए अफ़ग़ान सरकार ने संरक्षण नीति से काम ले, पुस्तकों और लड़ाई के सामान के सिवा अन्य सभी विदेशी वस्तुओं पर भारी आयातकर लगा रखा है।

(b) ईस्ट-इंडिया-कंपनी के इस देश में पदार्पण करते ही और भारतीय बाजारों का द्वार विदेशियों के लिये खुलते ही भारतीय उद्यम का नाश हो गया। केवल उन्हीं चंद दस्तकारियों का जीवन शेष रह गया, जो मशीन द्वारा सफाई और सुन्दरता के साथ सफलता-पूर्वक बनाई नहीं जा सकती थीं। यह देश अपनी विशाल भौतिक सम्पत्ति तथा असाधारण अप्रकट शक्ति के कारण औद्योगिक उन्नति के लिये एक अद्वितीय स्थान है। कच्चे माल की हमें कमी नहीं; कमी केवल उसको उपयोग में लाने की कला की है।

(c) किसी भी राष्ट्र को शक्तिशाली बनाने के लिये धन की आवश्यकता मुख्य है, और उस धन का उद्गम-स्थान व्यापार है। इसी कारण आज संसार के राष्ट्रों का सबसे अधिक राजनीतिक हित इसी बात में है कि संसार के अन्य राष्ट्रों के साथ अधिक-से-अधिक व्यापार कर सकें, अथवा संसार के बाजारों में अपने 'देश का अधिक से अधिक माल खपा सकें'। इसी कारण प्रत्येक राष्ट्र अपने राष्ट्र के व्यापार को दूसरे राष्ट्रों के व्यापार से अधिक उन्नत करना चाहता है।

3. *Either,*

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Write a dialogue in Hindi between two persons, one of whom is in favour of service and the other in favour of the adoption of some manual work for his living.

Or,

Write a letter in Hindi to a friend of yours, explaining the advantages of a commercial education.

4. Write an essay in Hindi on *one* of the following subjects :—

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- (a) Joint-stock Companies.
- (b) Agricultural Banks.
- (c) The jute trade of India.

ASSAMESE COMPOSITION

Paper-setter and Examiner—MR. SURYYAKUMAR BHUIYAN, M.A.

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

The figures in the margin indicate full marks.

1. Translate *any two* of the following passages into Assamese :—

(a) 'Busy England,'—I like that name. It reminds us that our land is a hive of busy workers, and that it is work that has made us, Englishmen, what we are. There is no room for idle loafers here. Many different kinds of work are done in different parts of the country. But it is no mere chance which keeps certain work to certain districts. The nature of the district itself settles the kind of work to be done there. The farmer is the food-producer of the country. He produces bread and meat, butter and cheese, eggs and poultry, and other things as food for the people; and besides all this, he has to grow suitable food for all the animals he rears on the farm. The success of his work depends almost entirely upon the soil and climate; and England is fitted in every way as a splendid agricultural country. 15

(b) The sudden death of Sir Asutosh Mookerjee, which occurred at Patna on Sunday, the 25th of May, 1924, came as a great shock to Bengal. Although he had been unwell for some time, his end was totally unexpected. In his death not only Bengal but the whole of India has suffered a great loss. As a lawyer, as a mathematician, as an educationist, as a man of affairs, and as a scholar, he made a deep and abiding impression upon his generation. It will be difficult to find in the whole country a man to compare with him. In his mode of living he was a Bengali of Bengalis. Except for his scholarship and deep knowledge he had nothing of the West in him. The vehemence with which he championed a just cause and dashed his opponents' arguments to pieces had won for him the epithet of "The Bengal Tiger." 15

(c) The supremacy of tea as the cheapest drink in the world—excepting water of course—is absolutely unchallenged. It is a good drink and a pleasant drink: it is easy to make, it is produced by scientific methods, and, because of its cheapness, it is scarcely liable to adulteration. One pound of good tea should make about two hundred cups of liquid; moreover, if it is properly made—a most important consideration as every housewife knows—even doctors admit that its effects are beneficial and not harmful. Although of comparatively recent introduction into England, tea is believed to have been discovered in China so long ago as 2700 B.C., and was in common use as a beverage in the sixth century. Tea reached Europe in the seventeenth century, and about 1645 the English began to use it. 15

2. Translate *any two* of the following passages into English :—

(a) জীৱন ধাৰণ কৰিবলৈ সকলো মানুহকে আহাৰ লাগে। সেই আহাৰ নিজ নিজ কচিমতে সকলোৱো আৰ্জি লয়। কোনো কোনো মানুহ মাংসপ্ৰিয়। সিহঁত প্ৰায় মজ্জহৰ ওপৰতে জীয়াই থাকে। আমাৰ দেশৰ নগা আৰু ইত্যাদিৰ ঘাইকৈ মজ্জহে আহাৰ। সেই দেখি সিহঁতে হাবিৰ জন্তু মাৰি খায়। আগেয়ে এনেকুৱা কেতবিলাক অসভ্য জাতি আছিল যে সিহঁতে মানুহকো খাইছিল। কিন্তু আজি কালি এই শ্ৰেণীৰ মানুহ নোহোৱাত পৰিছে। পৃথিবীৰ সবহ ভাগ মানুহেই উদ্ভিদৰ ওপৰত 10

জীয়াই থাকে। সেই দেখি প্ৰায় সকলো জাতি খেতি বাতি কৰি ধান, চাউল, আলু ইত্যাদি আৰ্জি লয়।

(b) সংসাবত সকলো বস্তুতকৈ বিছাই অমূল্য ধন। লক্ষ লক্ষ টকা দামৰ হীৰা মণি মুক্তা ইত্যাদিও তুলনাত বিছাৰ সমান হব নোৱাৰে। ধন, সোণ, মাণিক, মুক্তা সকলো ক্ষণস্থায়ী, ভাগি-ছিগিও যাব পাৰে, চোৰেও চুৰ কৰি নিব পাৰে। কিন্তু বিছাধন এবাৰ আৰ্জি ললে তাৰ আৰু হৰণ ভগন নহয়। এই বিছায়ে সংসাবত মানুহক কিমান উন্নতিৰ বাটলৈ আনিছে তাক কৈ এটাৰ নোৱাৰি। মানুহে বিছাৰ বলতে নিজৰ বংশ, পৰিয়ালৰ, আৰু দেশৰ, তাৰ লগে লগে সাধাৰণ মানৱ জাতিৰ উন্নতি সাধিব পাৰিছে। বিছাৰ বলত মানুহৰ বুদ্ধি বাঢ়ে; বুদ্ধি বাঢ়িলে সংসাবত মানুহে ন-ন বস্তু আবিষ্কাৰ কৰি সংসাবৰ উপকাৰ সাধিব পাৰে।

(c) দিল্লীৰ সম্ৰাট শ্বাহ-জাহানৰ মমতাজমহল নামেৰে এজন পৰম ৰূপৱতী আৰু গুণৱতী ৰাণী আছিল। সম্ৰাটে তেওঁক প্ৰাণতকৈও অধিক ভাল পাইছিল। এদিন ধেমালি চলতে সম্ৰাটে অঙ্গীকাৰ কৰিলে,— “মোৰ জীৱিত অৱস্থাত তোমাৰ মৃত্যু হলে, তোমাৰ নাম চিবস্মৰণীয় কৰিবৰ অৰ্থে যথাসাধ্য উপায় কৰিম।” বাদশ্বাহৰ কথা শুনি ৰাণীয়ে তাৰ উপায় সোধাত বাদশ্বাহে কলে যে, তেওঁৰ কবৰৰ ওপৰত এনে এটা সমাধি মন্দিৰ প্ৰস্তুত কৰিব যে পৃথিবীত তাৰ নাম বৈ-বৈ যাব। ঈশ্বৰৰ ইচ্ছা, ইয়াৰ কিছুদিনৰ পাচতে সম্ৰাটক শোকসাগৰত এৰি মমতাজমহলে ইহসংসাৰ পৰিত্যাগ কৰিলে। বাদশ্বাহেও তেওঁৰ প্ৰতিজ্ঞা ৰাখিলে। মমতাজমহলৰ সমাধিৰ ওপৰত এক বিশ্ববিখ্যাত মন্দিৰ তৈয়াৰ কৰালে।

3. Frame sentences, illustrating the meaning of any five of the following expressions :— 10

গোলা, মুদৈ, সৰিয়হ, পোহাৰী, লোণ, যৱক্ষাৰ, মৰা-পাট, কুমাৰৰ চাক, কমাৰৰ ভাতী, বাঢ়ে।

4. Write an essay in Assamese on one of the following subjects :— 40

(1) Suggestions for the removal of unemployment among the educated middle class of your province.

(2) The book-publishing trade.

(3) Journalism as a career in India.

(4) With the advance of modern industrialism our wants have increased proportionately to our increase of wealth.

(5) “ That trade’s proud empire hastes to swift decay,

As ocean sweeps the laboured mole away;

While self-dependent power can time defy,

As rocks resist the billows and the sky.”

—*The Deserted Village.*

(6) The various kinds of Insurance.

(7) Industrial Exhibitions in India : how far they are a stimulus to trade.

(8) Strikes and their effect on trade.

(9) The factors which should be taken into consideration for ensuring success in business enterprises.

URDU COMPOSITION

Paper-setter and Examiner—SHAMS-UL-ULAMA DR. HIDAYET HUSAIN, KHAN BAHADUR.

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

The figures in the margin indicate full marks.

1. Translate into Urdu :—

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(a) The function of the theatre is twofold, and though to *educate*, intellectually, morally, socially, and spiritually, is its premier function or aim, it cannot, therefore, be considered as of *greater* human importance than its other function which is the delight and joy of all Art. The theatre is a great composite organisation of all branches of art, in literature, poetry and prose, in the play presented; in music of language, voice, and instrument; in rhythm, in dance, and in every gracious movement of the human body.

(b) Compare the body to an engine driven by steam generated by coal. Our food, like the fuel, supplies us with heat and power, but, unlike the machine, we may derive pleasure from the process of taking in the fuel. While the food is being changed in our bodies heat is formed, and we are in this way kept warm. One use of clothes is to keep this heat from escaping. Hungry people often feel cold. Hunger is in most cases a healthy sign that food is needed to replace some parts of the body which have been worn since our last meal.

2. Translate into English :—

25

۵ - اپریل کو در بجے سے پہر کے قریب مسقط پہنچے -
 اس مقام کو دیکھ کر طبیعت نہایت مکدر ہوئی . پہاڑ ہی
 پہاڑ ہیں - جن پر درخت کیا - سوکھی کھاس کے ایک پتے
 تک کا نشان نہیں اور اس پر حاکم مسقط کو دعوت سلطانہ
 ہے - شہر مسقط پہاڑوں سے گہرا ہے اور خود پہاڑ کی تھال پر
 واقع ہے اور در سے خوش نما معلوم ہوتا ہے، پکے اور کٹی
 منزل کے مکان ہیں جو سمندر کے کنارے تک چلے آئے ہیں *

3. Explain the following idioms and illustrate their use :—

10

دم دینا - مان نہ مان میں تیرا میہمان - ارنچی دوکان
 پھیکا پکوان - بات بنانا - بات کاٹنا *

4. Write an essay on *one* of the following subjects :—

25

- (i) An infant industry requires State aid to prosper.
 (ii) Co-operation in India.

(iii) غم ہستی کا اسد کس سے ہو جز مرگ علاج
 شمع ہر رنگ میں جلتی ہے سحر ہرتے تک

TAMIL COMPOSITION

*Paper-setter and Examiner—*RAO BAHADUR L. K. ANANTHA-KRISHNA IYER, B.A., L.T.

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

The figures in the margin indicate full marks.

1. Translate into Tamil *any two* of the following passages :—

(a) Economics may be regarded as that science which tells us how to secure from things the greatest possible amount of whatever sort of satisfaction we desire. Of course, we cannot measure satisfactions as exactly as we can measure heights and temperatures; but we can usually say whether our satisfaction is increasing or decreasing, especially if we restrict ourselves to the more material and less spiritual sorts of satisfaction, and most economists do so restrict the scope of their discussions. Things from which we get satisfaction are called wealth; so it is possible to call economics the science of wealth. But it is a little unwise to do this, because it may lead people to think that there are certain objects in the universe which always have been and always will be wealth, whereas there are no such objects. A thing is wealth only so long as somebody can get satisfaction from it. There was no wealth on Robinson's island before anybody came to enjoy the things that were there: and the money which he found in the cabin of the wreck was not wealth at that time and place. 25

(b) A group of people, let us say a nation, have only three methods of increasing the annual addition to their wealth. They can make MAKE USE of some wealth saved from a previous year; they can borrow some wealth from another country and pay it back in future years; and they can produce more wealth in the present year. The first and second methods are often used, but it is obvious that they cannot be used continually; in the long run a nation can get more wealth only by making more. Now just as the size of a cake will partly depend on the ingredients used and partly on the way in which they are mixed and baked, so the annual amount of wealth produced in a country will depend partly on the things used in production—the factors of production, as they are often called—and partly on the way in which they are used. 25

Undoubtedly the most important of these is labour, both physical and mental; or it is impossible to have production without labour, although we may have labour without production.

(c) By the end of the eighteenth century Adam Smith boasted that it took eighteen men to make a pin, each man doing a little bit of a job and passing the pin on to the next, and none of them being able to make a whole pin or to buy the materials or to sell it when made. The most you could say for them was that at least they had some idea of how it was made, though they could not make it. Now as this meant that they were clearly less capable and knowledgeable men than the old pinmakers, you may ask why Adam Smith boasted of it as a triumph of civilization when its effect was so clearly a degrading effect. The reason was that by setting each man to do just a little bit of work and nothing but that, over and over again, he became very quick at it. The men, it is said, could turn out nearly five thousand pins a day each, and thus pins became plentiful and cheap. The country was supposed to be richer because 25

it had more pins, though it had turned out capable men into mere machines doing their work without intelligence, and being fed by the spare food of the capitalist as an engine is fed with coals and oil. That was why the poet Goldsmith, who was a farsighted economist as well as poet, complained that "wealth accumulates and men decay."

2. Write a letter in Tamil to Messrs. Norgate & Sons, Ltd., 76, High Street, London, requesting them to grant you their sole agency for India in respect of their medical products. 20

3. Advise a friend of yours (in Tamil) who has written to you asking you what steps he should take to convert his printing business into a limited company. 15

4. Write a short essay in Tamil on any one of the following subjects :— 15

- (a) Correct Accounting as a factor of promoting business.
- (b) Hoarding habit in India.
- (c) Any important cottage industry in your village, indicating the methods by which it may be improved.

FRENCH COMPOSITION

Paper-setter and Examiner—DR. KALIDAS NAG, M.A., D.LIT.

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

The figures in the margin indicate full marks.

1. Translate into *English* :—

40

(a) Les reparations, avons-nous dit, ne peuvent s'effectuer indépendamment de la réorganisation européenne dont elles font partie. Les vaincus ne peuvent y suffire de leur côté, les vainqueurs non plus du leur. Leur collaboration s'impose. Cette collaboration, c'est la justification tangible de ce que Mon. Clemenceau appelait ironiquement "les théories d'indépendance universelle." Cette impuissance de vainqueur à *saigner à blanc* le vaincu, ce désir de le voir à nouveau puissant et exportateur, c'est la preuve éclatante, qu'une nation, loin de profiter de l'affaiblissement de ses voisins, en souffre.

(b) "Reconstruire l'Europe," cela signifie non seulement réorganiser et faciliter les échanges par l'accroissement des transports, l'abolition des barrières douaniers la stabilisation des changes et la réouverture de tous les marchés, cela signifie aussi réorganiser, consolider, accroître les centres et les blocs producteurs. Or, l'Allemagne e'tait considérée comme le soutien central du système producteur européen. Fer, charbons, minéraux lui donnaient, en notre siècle d'acier, un rôle primordial. Qu'on le veuille ou non—ce n'est pas de la politique, c'est de la géologie. Depuis la guerre, le fer appartient à la France. L'axe du bloc économique est désormais entre la France et l'Allemagne.

2. Translate into *French* :—

30

It is Eastern Bengal, along the common estuary of the Ganges and the Brahmaputra, which is the most fertile, healthy, and populous area that is progressing while the Western Bengal is in a state of decay. The rice harvest seldom fails in Eastern Bengal where, in the lower delta, for example in the district of Noakhali, 87 per cent. of the land is devoted to rice cultivation. Further north lies the *jute*

country and Eastern Bengal holds a sort of monopoly in jute in the world. Dacca once centralised the famous *muslin* industry so much appreciated in Europe for the exquisite fineness of texture rendered possible by the humidity of climate. Eastern Bengal thus offers the most favourable economic and agricultural conditions.

3. Write a short *essay in French* on :—

Either,

(a) the *jute* cultivation of Bengal.

Or,

(b) the labour problem in Bengal.

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GERMAN COMPOSITION

Paper-setter—DR. STELLA KRAMRISCH, D.LIT.

Examiner—I. J. S. TARAPOREWALA, B.A., PH.D.

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

The figures in the margin indicate full marks.

1. Translate into English :—

30

In diesem Augenblick durchschauerte mich die schreckliche Bemerkung, dasz ein unergründlicher Bloedsinn auf allen diesen Gesichtern lag, und dasz alle Menschen, die eben vorbeigingen, in einem wunderbaren Wahnwitz befangen schienen. Ich hatte sie schon vor zwölf Jahren um dieselbe Stunde mit denselben Mienen, wie die Puppen einer Rathausuhr, in derselben Bewegung gesehen, und sie hatten seitdem ununterbrochen in derselben Weise gerechnet, die Boerse besucht, sich einander eingeladen, die Kinnbacken bewegt, ihre Trinkgelder bezahlt, und wieder gerechnet : zweimal zwei ist vier.— Entsetzlich, rief ich, wenn einem von diesen Leuten waehrend er auf dem Kontorbock saesze, ploetzlich einfiel, dasz zwei mal zwei eigentlich fuenf sei, und dasz er also sein ganzes Leben verrechnet und sein ganzes Leben in einem schauderhaften Irrtum vergeudet habe. Auf einmal aber ergriff mich selbst ein naerrischer Wahnsinn, und als ich die vorueber-wandelnden Menschen naeher betrachtete, kam es mir vor, als seien sie selber nichts anderes als Zahlen, als arabische Ziffern.

2. Translate into English :—

30

Von allen festlaendischen Auftraegen, die wir durch Sie erhalten und ausfuehren, gewaehren wir Ihnen ebenfalls Provision; da wir aber bereits ausgedehnte Verbindungen auf dem Kontinent haben, so koennen wir Ihnen die Alleinvertretung nicht uebertragen. Die Provision, die wir bereit sind, Ihnen zu bezahlen, ist 5 per cent. von den Nettobetraegen aller Verkaeufer, die von Ihnen fuer uns erzielt und von uns ausgefuehrt werden.

Wir sind auch bereit, den Kunden $2\frac{1}{2}$ per cent. monatlich bei allen gewoehnlichen Preisen zu gewaehren; und bei besonderen Auftraegen muss ein besonderer Diskonto vereinbart werden.

Ferner gewaehren wir Ihnen $2\frac{1}{2}$ per cent. fuer das Delcredere, da Sie Ihre eigenen Verbindungen haben und wir ausserdem ungehindert zu sein wuenschen, um unsere Energie soviel wie moeglich der



Diskonti und Praovision am ersten des zweiten darauf folgenden Monats uebermachen, die Verkaufsrechnungen fuer Januar wuerden zum Beispiel am 1. Maerz durch Ihren Scheck bezahlt werden.

3. Translate into German :—

15

Your favour of yesterday crossed ours of the same date. . .
Acting under instructions from Mr.—, I beg to inform you . . .
I have the pleasure to send you enclosed my new price list. . .
We are indebted to a business friend for your address, and. . .
In continuation of my letter of the day before yesterday, I beg to inform you that. . . .
We confirm our letter of the 1st inst. and as we are still without your reply.
To our regret, we are compelled to bring to your notice. . . .
The object of this letter is to tell you that. . . .

4. Write a short essay in German on any subject of general or commercial interest. 25

GENERAL ECONOMICS

Poper-setter—DR. PRAMATHANATH BANERJEA, M.A. (CAL.),
D.Sc. (LONDON), M.L.C.

Examiner—MR. PRAPHULLACHANDRA GHOSH, M.A., B.Sc.

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

Six questions only to be attempted.

The questions are of equal value.

1. 'Competition and co-operation go hand in hand in modern industry.'
Fully explain.
Is it desirable to restrict the scope of competition in any way?
2. Discuss the advantages of large-scale production.
Are there any industries in which small-scale production is more advantageous than production on a large scale?
3. Discuss the part played by capital in modern industry.
4. "Credit is capital." "Credit is not capital." Discuss.
5. How are wages determined in modern industry?
Discuss the relation between wages and the efficiency of labour.
6. How would you account for the frequent conflicts between labour and capital?
Suggest some methods by which industrial peace can be secured.
7. Discuss the advantages of international trade.
Summarise the main arguments in favour of protection.
8. What is Gresham's Law? Clearly explain the different applications of this law.



9. Distinguish between legitimate and illegitimate speculation. What means would you adopt to prevent illegitimate speculation?
10. Define 'tax.'
Do you accept the progressive principle in taxation? If so, why?

INDIAN ECONOMICS

Paper-setter—MR. SATISCHANDRA RAY, M.A.

Examiner—MR. PRAMATHANATH SARKAR, M.A.

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

Attempt only SIX questions.

The questions are of equal value.

1. In what manner do the conditions of Indian society affect the economics of the country?
 2. State the main features of what is called "discriminating protection." To what industries has this kind of protection been applied, and with what results?
 3. What are the factors regulating *Rent*, and how is the latter affected by each of these factors?
Define "economic rent." Is the *land revenue* of India 'rent'?
 4. Describe the organisation of internal trade of India. What part does Government play in financing it?
 5. Indicate the various stages of famine relief work in India, and the general plan of work carried out in each stage.
 6. State the constitution and functions of (1) co-operative societies with limited liability; (2) of co-operative societies with unlimited liability.
How are co-operative societies financed? Discuss their economic and educational values.
 7. Indicate the functions and the constitutional position of the Tariff Board. Consider the grounds of affording protection to the Indian Steel industry. (*Alternative to Q. 10*).
 8. Enumerate the causes of depression in the Indian Cotton industry and discuss the measures proposed by the Tariff Board for affording relief to the industry. (*Alternative to Q. 10*).
 9. What are the causes of the large expansion of paper currency in India during and after the War? How has elasticity been secured to the Indian currency system by legislation?
 10. Discuss the principle of State interference in industry. What is the policy of the Indian Government towards the development of industries in this country?
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ACCOUNTANCY

*Paper-setter—MR. RANJIT RAY, M.A.**Examiner—MR. G. BOSE, B.A.**Candidates are required to give their answers in their own words as far as practicable.**The figures in the margin indicate full marks.*

1. The following is the Trial Balance of a Company on Dec. 31st, 1928 :— 20

	Rs.	A.	P.		Rs.	A.	P.
Stock, January 1st	20,000	0	0	Preference Share	25,000	0	0
Book Debts ...	20,000	0	0	Ordinary Shares	25,000	0	0
Plant and Machinery ...	10,000	0	0	Creditors ...	10,000	0	0
Wages ...	5,000	0	0	Reserve a/c ...	10,000	0	0
Salaries ...	2,000	0	0	Sales ...	1,50,000	0	0
Freehold Property	30,000	0	0				
Travelling Expenses ...	2,500	0	0				
Purchases ...	1,00,000	0	0				
Cash ...	30,500	0	0				
	<u>2,20,000</u>	<u>0</u>	<u>0</u>		<u>2,20,000</u>	<u>0</u>	<u>0</u>

Stock on Dec. 31st was Rs. 25,000. It is resolved to write 10 per cent. off Plant and Machinery; to reserve on Bad and doubtful debts account 10 per cent. of Book Debts; to place Rs. 1,000 to a Bonus fund for the staff; to place Rs. 12,500 to Reserve; to pay 5 per cent. on the Preference shares; to pay 6 per cent. on the Ordinary shares; and to carry the balance forward. Prepare the Trading and Profit and Loss Account for the year, and the Balance Sheet as at its close, after appropriating the profits as directed.

Or,

You are given the following Manufacturing a/c and Profit and Loss a/c and are asked to state what corrections are necessary. Prepare the correct accounts and give your reasons for the alterations :—

Manufacturing Account for the Year ending 31st Dec., 1928.

	Rs.		Rs.
To Stock 31st Dec., 1928	13,241	By Sales	91,240
To Purchases ...	54,777	„ Return of Goods	1,120
To Return of Goods bought ...	1,781	„ Stock, 1st Jan., 1928	17,687
To Rent of Office ...	980		
To Gross Profit ...	39,268		
	<u>1,10,047</u>		<u>1,10,047</u>

Profit and Loss Account for the Year ending 31st Dec., 1928

	Rs.		Rs.
To Repairs to Plant ...	388	By Gross Profit ...	39,268
To Machinery purchased ...	3,500	„ Discount Paid ...	2,152
To Salaries ...	4,500	„ Depreciation on	
To Carriage of Raw		Machinery ...	3,000
Materials ...	2,891	„ Agents' Commission	
To Carriage of Goods sold		Paid ...	412
recovered from Buyers ...	1,976	„ Bad Debts Reserve	625
To Salary of Factory			
Manager ...	1,100		
To Bad Debts ...	541		
To Factory Rent ...	500		
To Profit (Net) ...	30,061		
	45,457		45,457

2. Journalise the following transactions of a limited Company :— 15

The Company was registered on 1st Jan., 1929, with a nominal capital of Rs. 1,20,000, divided in 12,000 shares of Rs. 10 each, of which 4,000 were issued as fully paid up to the vendor as part purchase consideration, 4,000, offered for subscription to provide working capital, payable as to Rs. 2-8 per share on application, Rs. 2-8 per share on allotment, and the remainder in two calls of Rs. 2-8 each. 4,000 shares to be held in reserve for future issue. The vendor also received Rs. 10,000 in 5 per cent. Debentures being the balance of purchase consideration.

- Jan. 5th. Applications were received for 3,500 shares.
- Jan. 6th. Allotment made of 3,500 shares.
- Jan. 10th. Amount due on allotment of 3,500 shares was received.
- Feb. 10th. First call of Rs. 2-8 per share was made, payable on Feb. 24th.
- Feb. 10th. 4,000 fully paid shares allotted to vendor.
- Feb. 10th. 5 per cent. Debentures issued to vendor for Rs. 10,000 balance of purchase money.

Or,

Give the necessary Journal Entries required to correct the following errors discovered by you in the books of a Company :—

- (1) In the Bill Register a bill for Rs. 1,000 against A.B. & Co. has been entered as Rs. 100.
- (2) Payment to landlord of Rent amounting to Rs. 400 has been shown in the cash book as Rs. 450.
- (3) An amount of Rs. 600 was paid to Mr. A., but was shown as if it was paid to Mr. B.
- (4) An amount of Rs. 2,000 was received from D. & Co., being refund of advance made to them, but this was shown as a receipt against sales.

3. AB, a merchant, had on Jan. 1st the following :—

35

Balance Sheet.

	Rs.	Rs.		Rs.		Rs.
To Capital	...	28,425	By Cash at Bank	11,040		
To Sundry Creditors—			Do. in Hand	955		
G. & Co.	... 1,500		Investments		11,995	
H. & Co.	... 280		Furniture	1,870		
L. & Co.	... 260		Motor Car	2,100		3,970
J. & Co.	... 4,000		Sundry Debtors—			
K. & Co.	... 590		J. G. & Co.	200		
To Salaries	...	870	A. W. & Co.	170		
			W. J. & Co.	370		
			J. G. & Co.	200		960
		<u>35,925</u>				<u>35,925</u>

AB transactions on the 2nd Jan. were as follows :—

He received orders (which he executed) from J. S. & Co. for 2 doz. chairs @ Rs. 150 per dozen; from J. W. & Co. for 6 chairs @ Rs. 78 per doz.; from E. C. & Co. for various goods amounting to Rs. 1,000, and from T. J. & Co. for Rs. 40. He received cheques from the following : A. W. & Co. Rs. 170, W. J. & Co. Rs. 370, J. G. & Co. Rs. 20. He received back from J. J. & Co. goods to the value of Rs. 50. He purchased from J. C. & Co. goods to the value of Rs. 800 subject to a discount of 2½ per cent. for immediate cash and for which he drew a cheque. He drew a cheque of Rs. 100 for cash. He arranged with E. C. & Co. to allow him a cash discount of 5 per cent. for the amount of his order, and received a cheque in settlement. He paid the following accounts : G. & Co. Rs. 1,500; J. & Co. Rs. 4,000. He paid salaries amounting to Rs. 870 and took away with him Rs. 50.

Enter the above transactions in the necessary subsidiary books, post to the Ledger, and prepare a Trial Balance.

4. What is meant by the term "Depreciation"? Give three methods of depreciation usually met with. 10

Or,

Briefly explain and contrast two different methods of providing for the depreciation on Plant and Machinery. Which method do you advocate, and why?

5. A, B, and C, in partnership, having capitals of Rs. 50,000, Rs. 20,000, and Rs. 10,000 respectively, agree that interest at 5 per cent. on capitals shall be charged to Profit and Loss Account; that each shall have a salary of Rs. 500, and that the profits and losses shall be shared in proportion to capitals. The first year's trading results in a profit of Rs. 21,000, before charging interest on capital and salaries. Show how much each is entitled to draw so as to leave their capital accounts intact. 10

6. C and D were in partnership; C, who had money, providing Rs. 10,000 capital and D, who had more experience, providing only Rs. 500. In addition C had lent the firm Rs. 1,000 half way through 10

the year. There was no agreement between them beyond a verbal one that profits should be shared equally. The first year's trading resulted in a profit of Rs. 5,000. C contended that interest at the rate of 6 per cent. should be charged upon capitals and upon the loan before dividing the profit.

Was he correct? If not, show how the profit should be dealt with and your reasons for dividing in the way you do.

ECONOMIC GEOGRAPHY

Paper-setter—DR. MANOMOHAN RAY, M.A. PH.D.

Examiner—DR. NALINIMOHAN PAL

The questions are of equal value.

THREE questions are to be attempted from EACH half.

FIRST HALF

1. Describe the economic developments that have taken place in the equatorial belt of Africa in recent years. How is India going to be affected by the progress made so far as her (India's) (a) agricultural exports and (b) industrial products are concerned?

2. Describe the distribution of linen industry of Northern Europe (excluding Great Britain and Ireland). Where do the raw materials come from for this industry? To what extent is that industry dependent on the supply of raw materials from India?

3. Name the most important rice-exporting countries of the world. From what sources is rice imported into Great Britain and to countries of Northern Europe? What is the present position of India including Burma in this export trade?

4. Discuss the position of Canada as—

- (a) an agricultural country, and
- (b) a producer of minerals.

Describe the recent developments in transport facilities that have given impetus to agricultural production in Canada.

5. Describe the developments that have taken place in communication in the 'Middle East' in recent years. What are the commodities whose supply in the world market is expected to increase by these developments?

SECOND HALF

6. What are the sources from which India gets her supplies of petroleum products? What do you know of the last 'oil war' in India and how was it terminated?

7. Describe the distribution of non-ferrous minerals in India? Where are these mined at present? Do you think that India can be self-supporting in these minerals?

8. What do you know of the hydro-electric developments of Northern India? What are the sources from which this power is obtained there and to what use is this supply of power mainly put?

9. What are the main commodities of trade of India across the north-western frontier? Do you think that there is any possibility of a revival



of trade between India and Central Asia including Chinese Turkestan? State reasons for your answer.

10. What is the present position of Paper industry in India? What are the raw materials used in the industry and where does the supply come from? Do you think that the Indian industry can supply the requirements of the country? State reasons for your answer.

BUSINESS ORGANISATION

*Paper-setter and Examiner—MR. MOHITKUMAR GHOSH, M.A.
(CAL.), B.COM. (LOND.).*

Answer ANY FIVE of the following questions.

The questions are of equal value.

1. What do you understand by Scientific Advertising? Discuss carefully the elements which a good copy of an advertisement should embrace.

2. What do you consider to be the essence of Partnership? If you want to start a business in partnership with certain other people, what precautions ought you to take so as to avoid future disputes and consequent litigation?

3. What are the peculiar characteristics of Private Companies and what advantages do they possess?

4. What do you understand by the Memorandum of Association? How does it differ from the Articles of Association? Discuss the contents of both.

5. What are the steps that are generally taken in the course of the promotion of a company? In this connection discuss fully the question of underwriting the shares and the part it plays in the financing of companies.

6. You are carrying on an extensive business with branches in several countries and head office in Calcutta. Discuss carefully the system of filing you should adopt to meet the needs of the situation in such a case.

7. Draft a Directors' Report in connection with the annual meeting of the shareholders in the case of a Jute mill dealing with the various activities with which the mill is concerned and specially emphasizing the need for further expansion. Imaginary figures are to be inserted in this report.

8. Discuss the organisation of the Calcutta Stock Exchange and compare it with that of the London Stock Exchange, bringing out the merits and defects of each in the course of your discussion.

INLAND AND FOREIGN TRADE

Paper-setter—SIR J. C. COYAJEE, KT., B.A., LL.B.

Examiner—DR. HARISCHANDRA SINHA, M.Sc., Ph.D.

Answer ANY SIX questions.

The questions are of equal value.

1. Discuss the functions and importance of "General exporters" and "Export commission agents" in the organization of export trade; and

account for the tendency to eliminate them in the case of large manufacturers.

2. In what different ways can Government measures and policy influence and encourage the foreign trade of a country?

3. Examine the importance of the discount rate of the Bank of England from the point of view of the foreign trade and foreign exchanges of the United Kingdom.

4. Discuss the importance of the Draft on London in the trade and finances of the world, and show how that importance has been affected by the great war.

5. Examine the factors which caused the fall of the Indian exchange in 1920 and those which led to its rise after 1922.

6. Discuss the trend of the relative share of the United Kingdom in the import and export trade of India since 1913-14.

7. Examine the institutions by which and the resources with which India's export and import trade is financed.

8. Discuss the main factors which have influenced India's exports and imports of piece-goods since 1913-14.

9. Under what circumstances can the foreign exchanges of a country rise above or fall below the specie points?

10. Indicate the influences under which movements of bullion take place between countries.

ELEMENTARY COMMERCIAL LAW

Paper-setter—MR. NIRMALCHANDRA CHATTERJEE, M.A., B.L.,
BAR-AT-LAW.

Examiner—MR. SUSILKUMAR DATTA, M.A., PH.D., BAR-AT-LAW.

Attempt FOUR questions in EACH half.

The questions are of equal value.

FIRST HALF

1. A agreed to let his hall to B for some public entertainment on the 1st December, 1929. On the 28th November, 1929, the hall was destroyed by accidental fire. Discuss the rights of A and B.

2. What are the essentials of a valid contract? Can there be a tacit acceptance of an offer?

3. What are the remedies for the breach of a contract?

4. Distinguish between a contract of guarantee and a contract of indemnity.

5. When is an agent personally liable for contracts entered into by him?

6. State the general rules relating to the mutual relations of partners.

7. Cutter was engaged for a lump sum of £30 to serve as a mate on a voyage from Jamaica to Liverpool. He died after two-thirds of the voyage. His sons claimed payment for what he had done up to the time of his death. Will they succeed?

SECOND HALF

8. A, a passenger by train, owing to the Railway not making a connection, loses some business appointments, has to walk to his destination, and catches cold. He wants to recover for his loss of business, and for his illness, as well as for his personal inconvenience. Advise him.

9. What are the grounds for the compulsory liquidation of a Company?
10. Distinguish between the different kinds of negotiable instruments.
11. On what grounds can you apply for the adjudication of a person as an Insolvent?
12. Is a Bill of Lading a negotiable instrument?
13. Write a note on contracts which the Law will not enforce.
14. B, at Delhi, orders goods of A at Calcutta. A consigns and forwards the goods to B at Delhi. On arrival there, they are taken to the warehouse of B and left there. B refuses to receive them, and stops payment. A wants to exercise the right of stoppage in transit. What is your advice?

BANKING AND CURRENCY

FIRST PAPER

Paper-setters— { MR. N. L. PURI.
DR. HARISCHANDRA SINHA, M.Sc., PH.D.

Examiners— { MR. B. RAMCHANDRA RAU, M.A.
DR. HARISCHANDRA SINHA, M.Sc., PH.D.

The questions are of equal value.

Only six questions should be attempted.

1. What is meant by discounting a bill? Classify the various forms of bills presented to a bank for discounting. Is it better for a bank to discount long dated bills or short dated ones? How do banks fix the rate of discount?

2. Differentiate between the liabilities of a paying banker and a collecting banker. A cheque drawn on the National Bank of India, Ltd., payable to the Union Bank of India, Ltd. A/c AB or order is cashed and placed to the credit of CD. Discuss the liability of both the banks.

3. Draw up a specimen annual balance sheet for an Indian Joint-stock Bank.

4. Criticize the following forms of endorsements from the point of view of the paying bankers, giving your reasons in each case:—

<i>Payees' name.</i>	<i>Endorsement.</i>
(a) Messrs. Smith or order ...	Smith Jones & Co.
(b) Mr. Henry Jones or order ...	Henry Jones, Treasurer, Mayo Hospital.
(c) Smith & Co., Ltd., or order	For Smith & Co., Ltd., J. Jones, Pro Manager.
(d) Messrs. Davies & Co., Ltd.	For and on behalf of Messrs. Davies & Co., R. Browne.

5. Define "Paper money." Explain (1) the banking principle and (2) the currency principle of note regulation. Which of them is preferable? Give reasons.

6. What do you understand from a "managed currency?" Describe briefly its advantages and disadvantages.

7. Explain the relation between price levels and exchanges. How does an unfavourable balance of trade affect the rate of exchange.

8. Write short notes on the following terms:—

(a) Inflation, (b) Bimetallism, (c) Council bills, (d) Paper Currency reserve, (e) gold currency reserve.



SECOND PAPER

The figures in the margin indicate full marks.

Not more than six questions are to be attempted.

1. Write a short essay on "Financing of World's Trade by London," under the following headings :— 20
 - (a) Reasons for London's supremacy;
 - (b) Methods of financing; and
 - (c) Present position.
2. Explain fully the following report of the Calcutta Money Market for the week ended July 19, 1928 :— 20

"Though the difference between ready T.T. and cold weather T.T. remains unchanged at $\frac{1}{4}d.$, it is more evenly distributed, and forward commands a premium of only $\frac{1}{16}d.$ per month to the end of October. .

"The closing rates are : 1s. $5\frac{2}{3}\frac{5}{8}d.$ for July T.T. ; 1s. $5\frac{1}{8}\frac{3}{8}d.$ for first half August T.T. ; and 1s. $5\frac{2}{3}\frac{7}{8}d.$ for the second half August T.T.

"Bills may be quoted : 1s. $6\frac{2}{3}\frac{5}{8}d.$ up to August 1; 1s. $6\frac{1}{8}\frac{3}{8}d.$ from August 1 to August 15; and 1s. $6\frac{2}{3}\frac{7}{8}d.$ for the rest of the month.....

"With exchange at its present low level and forward T.T.'s at a stiff premium, there is hardly any inducement for banks to remit funds to London in order to take advantage of the attractive rates obtainable there. It is therefore likely that easy money conditions will continue in Calcutta for some time more. . . ."
3. Describe briefly *any five* of the following :— 15
 - (a) Arbitrage; (b) finance bill; (c) certificate of origin; (d) consular invoice; (e) bill of lading; (f) trust receipt; and (g) letter of hypothecation.
4. Give specimens of *any three* of the following :— 15
 - (a) D/A bill with an interest clause; (b) bill payable "exchange as per endorsement;" (c) bankers' demand draft; and (d) circular note.
5. France stabilised her currency in 1928, and decreed that the franc shall have a gold basis of 65.5 milligrammes gold, nine-tenths fine. The pure gold content of the British sovereign is 7.322382 grammes. From these data calculate the par of exchange between France and England. 15
6. What are the limits to the fluctuations in the rate of exchange between (a) two gold standard countries; (b) a gold standard country and a silver standard country; and (c) two countries that are on an inconvertible paper standard? 15
7. What constitutes international indebtedness? Give examples of the chief classes of the transactions, and explain briefly how they arise. 15
8. What effect would *any three* of the following events have on the exchange rate between India and England?— 15
 - (a) A prolonged lock-out in Lancashire.
 - (b) A heavy flood in jute area.
 - (c) The floatation of a sterling loan by the Secretary of State for India.
 - (d) A rise in the Indian Bank Rate to 8 per cent.
9. Explain fully the maxim "By high, sell low," giving an example. When is the maxim not applicable? 15
10. (a) Enumerate Gresham's Law and state its limitations. 10
 (b) Distinguish fully between limping standard and bimetallic standard. 5



ADVANCED ACCOUNTANCY

FIRST PAPER

Paper-setters— { MR. RANJIT RAY, M.A.
 ,, NARENDRA K. MAJUMDAR, M.A.

Examiners— { MR. NARENDRANATH SARKAR, M.A.
 ,, S. R. BATLIBOI.

You are required to answer Questions 1 and 3, and ANY ONE other question.

1. The Insular Wire Company, Ltd. was formed to acquire the business of Gabriel & Co., whose Balance Sheet at the date of purchase was agreed as follows:—

	Rs.		Rs.
Creditors	... 25,000	Cash in Hand	... 1,750
Capital	... 1,30,000	Cash at Bank	... 8,250
		Debtors	... 31,000
		Stock in Trade	... 50,000
		Fixtures, etc.	... 5,000
		Machineries	... 39,000
		Leaseholds	... 20,000
TOTAL	... 1,55,000	TOTAL	... 1,55,000

The agreement entered into provided that the purchase price should be Rs. 1,80,000 payable as to Rs. 1,20,000 in cash, and as to Rs. 60,000 by the allotment of 6,000 fully paid up shares of Rs. 10 each in the Company. The nominal capital of the Company was Rs. 3,00,000, of which 20,000 shares of Rs. 10 each were allotted on 1st July, 1929, payable as to Rs. 5 on application and Rs. 5 on allotment. The whole of the cash due in respect of the shares was duly received. The consideration was paid by the Company on July 20, and the vendor's shares were allotted on that date. The preliminary expenses amounted to Rs. 4,000. You are requested to open the books of the Company, recording the above transactions and prepare a Balance Sheet as at 20th July.

2. A and B agree to admit C as a partner as from the 1st Jan., 1929, upon the following terms:—(a) C to bring in Rs. 50,000, of which Rs. 15,000 is to be regarded as a premium and credited equally to A and B. (b) Profits to be divided as follows: A and B $\frac{2}{5}$ each and C $\frac{1}{5}$. The Balance Sheet of A and B at 31st Dec. last was as under:—

	Rs.	Rs.		Rs.	Rs.
Creditors	.....	57,905	Plant, etc.	1,53,000	
Capital	.....	1,70,000	Less Depre-		
A	... 85,000		ciation	33,000	
B	... 85,000				1,20,000
			Debtors	46,000	
			Less Reserve	9,400	
					36,600
			Stock	.....	57,200
			Bank	.....	14,105
TOTAL	... 2,27,905		TOTAL	... 2,27,905	

Draft the Balance Sheet of the new firm on 1st Jan.

3. A Company has a Branch at Dacca. On Dec. 31, 1929, the Branch forwards its Trial Balance to Head Office as follows:—

Head Office a/c Rs. 31,000; Remittance to Head Office Rs. 14,000; Sundry Debtors Rs. 26,000; Sundry Creditors Rs. 6,000; Stock 1st January Rs. 18,000; Purchases Rs. 69,000; Sales Rs. 1,04,000; Rent, Rates, and Taxes Rs. 5,000; Salaries Rs. 8,000; General Expenses Rs. 5,000; Bank Overdraft Rs. 4,000. Stock on December 31 was Rs. 12,000. Incorporate these transactions in the Head Office books, showing the Branch Account, Branch Trading, and Branch Profit and Loss Account in the Head Office Ledger. Prepare a Branch Balance Sheet.

4. What is the difference between "Hire-Purchase" and "Payment by Instalments?" Give examples to illustrate the difference. How should interest receivable by the seller under the "hire-purchase" system be recorded and dealt with in the seller's Books? Give one example of this.

5. What is the difference between the Manufacturing a/c, Trading a/c, and Profit and Loss a/c of a Company? Give examples, illustrating all these differences.

ADVANCED ACCOUNTANCY AND AUDITING

SECOND PAPER

(AUDITING)

The questions are of equal value.

Answer ANY SEVEN questions.

1. What are the advantages and disadvantages of "Audit programmes?"

2. Assets are frequently described as (a) Fixed Assets, and (b) Floating Assets. What do you understand by these expressions?

Are there any circumstances in which an asset usually found in one class may properly be placed in the other? If so, give examples.

3. What are the tests which may be applied in the course of an audit with a view to ensuring the correctness of entries in the Bought Ledger?

4. What are the duties laid by Statute upon the Auditor to a Limited Company, and what rights are given by Statute to an Auditor to enable him to carry on his duties?

5. What steps would you, as Auditor, take to satisfy yourself that all the liabilities (other than contingent liabilities) of a small firm of merchants were included in the Balance Sheet?

What are contingent liabilities? Give examples.

6. An Institute submits to you, as Auditor, a Balance Sheet, the Assets side of which is set out as follows:—

Bank	...	...	...	Rs.	
Deposit	...	...	...	870	
				2,500	
Insurance Policy—				Rs.	Rs.
000'2	...	...	Paid	Premiums	
3½ per cent. G. P. Notes	...	...	...	3,200	
Petty Cash	...	...	...	18	
				8,583	
Less Cheques not presented	...	...	...	3,000	
					5,583
Land, Buildings, and Equipment			...		7,320
					12,903
			TOTAL	...	



- (a) What comments have you to make on the presentation of the items?
 (b) How would you, as Auditor, verify each?

7. The Secretary of a Company informs you, as Auditor, that no provision for depreciation of Plant and Machinery has been made in the draft accounts submitted to you, as there are no profits out of which such depreciation can be met.

Write a suitable letter to the Chairman and Directors on the subject.

8. The Directors of a Limited Company propose to credit to Profit and Loss Account :—

(a) Unclaimed Dividends ;

(b) Shares forfeited, representing sums paid on application and allotment.

Your advice as Auditor is asked. Give it and state what you would do if the Directors' proposals were carried out.

9. In an Audit, it frequently happens that all entries in the Impersonal Ledgers are checked, while those in the Purchases and Sales Ledgers (Personal Accounts) are merely tested or not checked at all.

(a) What is the reason for this difference in treatment?

(b) If the postings to the Personal Ledgers are tested, what is the reason?

(c) How is the test made?

10. A Balance Sheet of a manufacturing company produced to you for audit includes an asset described as " Stock, Rs. 1,59,400." State briefly what your responsibility is as Auditor in respect of the item and what steps, if any, you would take to verify it.

ECONOMICS OF TRANSPORT

FIRST PAPER

Paper-setters— { MR. S. C. STEWART WILLIAMS.
 ,, MOHITKUMAR GHOSH, M.A. (Cal.), B.Com.
 (Lond.).

Examiners— { MR. MOHITKUMAR GHOSH, M.A. (Cal.), B.Com.
 (Lond.).
 ,, S. C. STEWART WILLIAMS.

The questions are of equal value.

Not more than FIVE questions to be answered.

1. Enumerate the principal difficulties encountered in determining the cost of production of passenger transport and goods transport.

Under what conditions is it possible, without economic loss, to charge less than the cost of production, so far as this is ascertainable?

2. How far is the demand for railway services an " elastic " demand; and how far is the demand affected by outside competition?

3. Consider the principle of " ad valorem " charging as applied to railways. - How far is its application to railways limited as compared with its use in levying import and export taxes?

4. What is the most important recommendation of the Acworth Committee on the financial side. How far has the policy of the Government of India, inaugurated as the result of that recommendation, been successful during recent years in regard to (a) Capital, (b) Revenue Finance?

5. Examine the advantages and disadvantages of the formation of subsidiary companies for the construction of branch or light railways. Do you consider the Government of India were right in deciding to abolish these arrangements, and, if so, why?

6. Detail briefly the existing limitations on the fixing of railway rates and fares in India. Are these limitations similar to those in force in other countries?

What authority exercises the right of fixing ordinary rates and fares and what appeal exists against the decisions of that authority?

7. Consider the relative importance of the "cost of production" and of "supply and demand" in the railway industry, illustrating your reply by reference to passenger and goods traffic.

8. What are the exact functions of a goods marshalling yard—and what are the chief factors to be borne in mind in fixing the site and lay-out.

SECOND PAPER

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

The questions are of equal value.

Answer ANY FIVE of the following questions.

1. "A Government department is not the most suitable body for carrying on a railway undertaking." Do you agree with this view? Give full reasons, illustrating your answer from the experiences of several countries.

2. What do you understand by gross and net train loads? Explain the chief purposes for which the statistics of each are valuable.

3. Discuss the advantages and disadvantages of dividing the Traffic Department into Commercial and Operating.

4. What are the essential characteristics of an effective agreement for pooling competitive railway traffic? Consider how far such an agreement is harmful to the interests of the traders.

5. Examine the statement that the construction of railways by private enterprise tends to emphasize the economic inequalities of the various parts of a country.

6. "Passenger traffic is far less remunerative to railways than goods traffic." Carefully examine this statement.

7. Discuss the statement that railways, when they electrify urban or suburban lines, must look to growth of traffic rather than economies in operation for the return on the new capital employed.

8. "Passenger and goods, transport (by railway) are not joint products in the normal conception of that term."

Discuss the above and carefully explain the bearing of the theory of Joint Costs on railway rates and fares.

MODERN ECONOMIC HISTORY

FIRST PAPER

Paper-setters— { DR. JOGISCHANDRA SINHA, M.A., PH.D.
MR. ROHINIMOHAN CHAUDHURI, M.A.

Examiners— { MR. HARISADHAN CHATTERJEE, M.A.
,, ROHINIMOHAN CHAUDHURI, M.A.

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

The questions are of equal value.

Answer ANY SIX questions.

1. Give a brief account of the economic life of Great Britain on the eve of the Industrial Revolution.
2. Briefly indicate the causes and the main features of the Industrial Revolution.
3. Describe the leading phases of the Trade Union Movement in Great Britain during 1799-1875.
4. With what objects and with what success was a policy of agricultural protection pursued by Great Britain during 1791-1845?
5. What were the causes of the suspension of cash payments by the Bank of England in 1797? To what extent were the Bank Directors responsible for this disaster?
6. How did Great Britain deal with the problem of pauperism? Comment on the provisions of the Poor Law Act of 1834.
7. Trace the circumstances that led to the passing of the Bank Charter Act of 1844. Discuss the effects of the Act on the evolution of the London Money Market.
8. Describe the rise and progress of co-operative movement in Great Britain.
9. Indicate the various legislation passed by Great Britain during 1880-1914 to ameliorate the conditions of labour.

SECOND PAPER

The questions are of equal value.

Answer ANY SIX questions.

1. Sketch the history of the Indian steel industry and discuss how far its development has been facilitated by protective tariffs.
2. Describe the present position of the Indian sugar industry and examine the defects on its agricultural and manufacturing sides. What measures would you suggest for the development of the industry?
3. Examine the immediate and ultimate effects of the Permanent Settlement of 1793 on the landlords and tenantry of Bengal.

4. Give a short account of India's customs tariff since 1894, with special reference to cotton duties.
5. What were the chief factors which influenced the foreign trade of India during the period 1861-1900?
6. Give a short sketch of the rise and development of jute manufactures in India, noting especially the effects of the war on the industry.
7. Trace the genesis of factory legislation in India and enumerate the chief provisions of the measure now in force.
8. Outline the history of co-operative credit movement in India. What measures can you suggest for the improvement of rural credit societies?
9. What were the causes that led to bank failures in India in 1913-14? How far do these causes operate to-day?
10. Describe the evolution of the Indian currency system from silver standard to gold bullion standard.

AGRICULTURAL ECONOMICS

FIRST PAPER

Paper-setters and Examiners— $\left\{ \begin{array}{l} \text{MR. S. C. RAY, M.A.} \\ \text{DR. N. N. GUPTA, PH.D.} \end{array} \right.$

The questions are of equal value.

Candidates are required to answer only SIX questions.

1. What is the most important crop of Bengal from the acreage point of view and what is its average outturn per acre? What improvements can you suggest on its present methods of cultivation?
 2. Explain shortly the following terms: (a) Food crop, (b) money crop, (c) labour saving implement, (d) manure, (e) Rabi crop, (f) rural indebtedness. Give one typical example of each of the first five items.
 3. You are given five bighas of land. How would you crop the area during the two seasons? Give your reasons for your action.
 4. What are the chief difficulties about the introduction of tractors in Bengal? How can co-operation remove those to a great extent?
 5. Explain fully the effects of the following on our agriculture:—
 - (a) The export of oilseeds and bones to foreign countries.
 - (b) The gradual drying up of cottage industries in rural areas.
 - (c) The silting up of local rivers.
 - (d) The prevalence of malaria.
 6. Suggest how the adoption of agriculture as a profession by our young men can solve the unemployment problem to a certain extent.
 7. In what ways can the principles of Co-operative Credit help the cultivators (a) in the matter of production, and (b) in the matter of distribution?
 8. "The aim of modern agriculture is to raise the maximum amount of crop per unit of land, with the minimum of expenditure and with the least possible deterioration to the soil." Explain this passage as clearly as you can, giving concrete examples where necessary.
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SECOND PAPER

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

The questions are of equal value.

Attempt only SIX questions.

1. Enumerate *six* of the most acute and pressing rural problems in Bengal : and suggest a remedy for one of them.

2. It is said that famine is caused by scarcity of *money* rather than by scarcity of *food*.

Discuss the *pros* and *cons* of this proposition.

3. Agriculture is still considered to be an industry of transcendent importance to national economy.

Give reasons.

What is its special significance to India and what are the causes of its losing ground?

4. Under what conditions can Agriculture become a successful industry?

In what important respects does *agriculture* differ from *manufacturing* industries?

Or,

Agriculture is no longer an industry which serves the interests of the farmer.

Discuss the implications of this statement with special reference to Bengal.

5. What do you understand by "economising land?"

Describe some of the means by which land can be economised.

6. What steps are necessary to prevent the waste of irrigation water and to ensure its equable distribution?

Describe the part played by irrigation in the rural economy of India.

7. How have the marketing difficulties of the cultivator operated as a handicap to the development of agriculture?

Suggest remedies for removing these difficulties.

8. By what means can village or cottage industries be developed?

What is the present position of the handloom industry?

9. Carver defines four kinds of "waste labour."

What are they, and to what extent does each of these kinds of waste labour affect the agricultural development of Bengal?

PUBLIC ADMINISTRATION

FIRST PAPER

Paper-setters— { MR. SATISCHANDRA RAY, M.A.
 ,, W. C. WORDSWORTH, M.A.

Examiners— { ,, GIRIDHAR CHAKRABARTI, M.A.
 MR. SATISCHANDRA RAY, M.A.

The questions are of equal value.

Attempt only FIVE questions.

1. Describe the organisation of the Central Government of India. Enumerate the principal functions of the Central and Provincial Governments. (*Alternative with Question 4.*)

2. Name the principal Local Authorities in Bengal, and describe briefly the constitutional relation of each of these to the Provincial Government.

3. Distinguish between the powers, duties, and constitutional position of a Minister and those of a Member of the Provincial Executive Council. What is the advantage of having a Minister with no expert knowledge of administration?

4. On what broad principle are the functions of the Government of Bengal divided between the Ministry and the Executive Council? How far has the Ministry been handicapped in the discharge of its functions?

5. What functions does the British House of Commons perform in the administrative system? What is the significance of the constitutional principle that the Parliament does not make any grant of money unless it is demanded by the Crown?

6. Explain what you understand by "Prerogative." Enumerate some of the surviving executive, judicial, and legislative powers of the Crown of England. What is the object of vesting the power of pardon in the highest executive of a country?

7. Distinguish between a Union and a Federation. Give examples, and bring out the fundamental difference between the constitutions of Canada and Australia.

8. Define the relation (1) between the Cabinet and the House of Commons in England, (2) between the Central Executive Council and the Legislative Assembly in India, and (3) between the Central Government of India and the Secretary of State.

9. Define a Political Party.

"The Party system has grave defects; but it is indispensable in a Parliamentary system of Government" Explain.

Is there a party government in India?

SECOND PAPER

The questions are of equal value.

Answer ANY FIVE questions.

1. Briefly summarize the arguments for and against the separation of the executive and judicial functions.

2. Give some account of the financial condition of Bengal so far as public revenues and expenditure are concerned. What heads of revenue accruing in Bengal are claimed by the Central Government?

3. Give a short description of the system of local self-government in Bengal, drawing attention to what you consider its strength and its weakness. Do you think that further responsibilities could be delegated to these bodies?

4. Discuss briefly the position of the Indian Civil Service in the administrative system of British India.

5. What in your opinion are the duties of the State in relation to primary education?

6. Describe the organization of the judicial system in Bengal. Where are appeals from Indian High Courts heard, and in what circumstances are these appeals allowed?

7. In what relation do the Indian States stand to the Government of India? Mention some of the leading States and add anything you know about their systems of government.

8. Describe briefly (a) the nature, (b) the consequences of the Permanent Settlement in Bengal. How far has the cultivating raiyat rights against the Zemindar?

9. Write notes on dominion status; transferred subjects; excise policy in Bengal; union boards; the road cess; the High Commissioner for India; the Linlithgow Commission. (*Five only.*)