



‘সমানো মনঃ সমিতি: সমানী’

UNIVERSITY OF NORTH BENGAL

B.Com. Minor 1st Semester Examination, 2023

## UACFMIN11001/UMNGMIN11001-COMMERCE

## BUSINESS MATHEMATICS-I

Time Allotted: 2 Hours 30 Minutes

Full Marks: 60

*The figures in the margin indicate full marks.*

## GROUP-A / বিভাগ-ক / খণ্ড-ক

1. Answer any **four** questions:

3×4 = 12

যে-কোন চারটি প্রশ্নের উত্তর দাও:

কোন চারটি প্রশ্নের উত্তর লেখ:

(a) If  $y \propto \frac{1}{x^2}$  and  $y = 9$  when  $x = 2$ , find the value of  $y$  when  $x = 3$ .

3

যদি  $y \propto \frac{1}{x^2}$  এবং  $y = 9$  হলে  $x = 2$  হয়, তবে যখন  $x = 3$  তখন  $y$ -এর মান নির্ণয় কর।যদি  $y \propto \frac{1}{x^2}$  র  $y = 9$  जब  $x = 2$ ,  $y$  को मूल्य खोजनुहोस् जब  $x = 3$ ।

(b) The third term and six term of a series in G.P. are 3 and 81 respectively; find the first term and common ratio.

3

কোন গুণোত্তর শ্রেণীর তৃতীয় পদ ও ষষ্ঠ পদ হল 3 ও 81 যথাক্রমে, প্রথম পদ ও সাধারণ অনুপাত নির্ণয় কর।

G.P. मा श्रृङ्खलाका तेस्रो र छैटौँ अंकहरू 3 र 81 हुन्, पहिलो पद र सामान्य भिन्नता खोजनुहोस्।

(c) If  ${}^nP_3 = 336$ , find the value of  $n$ .

3

যদি  ${}^nP_3 = 336$  হয়, তবে  $n$ -এর মান নির্ণয় কর।जब  ${}^nP_3 = 336$ ,  $n$  को मूल्य खोजनुहोस्।(d) If  $x^2 + y^2 = 6xy$ , show that,  $2\log(x+y) = \log x + \log y + 3\log 2$ .

3

যদি  $x^2 + y^2 = 6xy$  হয়, তাহলে দেখাও যে  $2\log(x+y) = \log x + \log y + 3\log 2$ ।যদি  $x^2 + y^2 = 6xy$ , দেখাওযেন  $2\log(x+y) = \log x + \log y + 3\log 2$ ।(e) Solve:  $2^{x+2} + 2^{x+1} = 320$ 

3

সমাধান:  $2^{x+2} + 2^{x+1} = 320$  $2^{x+2} + 2^{x+1} = 320$  को हल गर्नुहोस्।

(f) If  $(a+b):(a-b)=5:2$ , find the value of  $b:a$ .

3

यदि  $(a+b):(a-b)=5:2$  হয়, তবে  $b:a$ -এর মান নির্ণয় কর।

यदि  $(a+b):(a-b)=5:2$ ,  $b:a$  को मूल्य खोजनुहोस्।

### GROUP-B / বিভাগ-খ / खण्ड-ख

2. Answer any *four* questions:

6×4 = 24

যে-কোন চারটি প্রশ্নের উত্তর দাও:

कुनै चारवटा प्रश्नका उत्तर लेख :

(a) In how many ways can a committee of 3 ladies and 4 gentlemen be appointed from a meeting consisting of 8 ladies and 7 gentlemen? What will be the number of ways if Mrs. A refuses to serve in a committee of Mr. B is a member?

6

8 জনা মহিলা র 7 জনা পুরুষহরু সম্মিলিত বৈঠকबाट 3 জনা মহিলা র 4 জনা পুরুষকো সমিতি কতি কিসিমলে বনাউন সकिन्छ ? यदि श्रीमति A श्रीमान B भएका समितिमा सेवा गर्न अस्वीकार गरेमा कति तरिकाहरू हुनेछन् ?

(b) Find the value of:  $\frac{\log \sqrt{27} + \log 8 + \log \sqrt{1000}}{\log 120}$

6

মান নির্ণয় কর:  $\frac{\log \sqrt{27} + \log 8 + \log \sqrt{1000}}{\log 120}$

$\frac{\log \sqrt{27} + \log 8 + \log \sqrt{1000}}{\log 120}$  को मूल्य पत्ता गर्नुहोस्।

(c) In what time will a sum of money double itself at 5% p.a. compound Interest? (Given:  $\log 2 = 0.3010$ ,  $\log 105 = 2.0212$ )

6

বার্ষিক 5% চক্রবৃদ্ধি সুদ হারে, কত সময়ে কোন মূলধন সুদে-মূলে দ্বিগুণ হইবে।

(দেওয়া আছে,  $\log 2 = 0.3010$ ,  $\log 105 = 2.0212$ )

कति समयमा वार्षिक चक्रवृद्धि ब्याज 5% मा पैसा दोब्बर हुनेछ ?

[ $\log 2 = 0.3010$ ,  $\log 105 = 2.0212$ ]

(d) Find the equation of the straight line passing through the point (2, 6) and perpendicular to  $3x - 5y + 7 = 0$ .

6

(2, 6) বিন্দুগামী ও  $3x - 5y + 7 = 0$  সরলরেখার উপর লম্ব সরলরেখার সমীকরণ নির্ণয় কর।

बिन्दु (2, 6) र  $3x - 5y + 7 = 0$  लाई लम्बवत पार गर्ने सीधा रेखाको समीकरण पत्ता लगाउनुहोस्।

(e) The sum of the roots of the quadratic equation is 2 and sum of the cubes is 27. Find the equation.

6

একটি দ্বিঘাত সমীকরণের বীজদ্বয়ের সমষ্টি 2 এবং তাহাদের ত্রিঘাতের সমষ্টি 27, সমীকরণটি নির্ণয় কর।

द्विघात समीकरणको जराको योगफल 2 हो र क्यूबहरूको योगफल 27 हो। यस समीकरण पत्ता गर्नुहोस्।

- (f) Sum of three consecutive terms of an A.P. is 42 and the product of first and last terms is 180. Find the numbers.

6

समांतर श्रेणीभूक्त पर पर तिनटि अंखु संख्यार योगफल 42 एवं प्रथम ओ शेष संख्यार गुणफल 180। संख्यांशुलि कि कि ?

A.P. को लगातार तीन संख्याहरूको योगफल 42 हो र पहिलो र अन्तिम पदहरूको गुणफल 180 हो। संख्याहरू पत्ता लगाउनुहोस्।

### GROUP-C / विभाग-ग / खण्ड-ग

Answer any two questions

12×2 = 24

ये-कोन दूटि प्रश्नर उड्तर दाओ

कुनै दुईवटा प्रश्नका उत्तर लेख

3. (a) Two samples of tea contain Darjeeling and Assam tea in the proportion of 2 : 3 and 5 : 3 by weight. They are mixed together in proportion of 3 : 4 by weight. Find the proportion of Darjeeling and Assam tea in the final mixture.

6+6

चियाका दुई नमूनाहरूमा दार्जिलिङ र असम चिया 2 : 3 र 5 : 3 तौलको अनुपातमा छ। तिनीहरू वजन द्वारा 3 : 4 को अनुपातमा एकसाथ मिश्रित छन्। अन्तिम मिश्रणमा दार्जिलिङ र असम चियाको अनुपात पत्ता लगाउनुहोस्।

- (b) The expenses of a hotel are partly fixed and rest vary as the number of boarders. When the number of boarders are 450, the expenses is ₹1,800, when the number of boarders is 920, the expenses is ₹3,120. Find the expenses per head when there are 1000 boarders.

एक होटलको खर्चको एक अंश स्थिर र बाँँकी त्यहाँ बस्नेको संख्या अनुसार मिल्नु हुन्छ। बस्ने मानिसको संख्या 450 हुँदा खर्च ₹1,800 हुन्छ जब संख्या 920 हुन्छ खर्च ₹3,120 हुन्छ। 1000 बस्ने मानिसहरूको संख्या भए एक जनाको खर्च कति हुन्छ ?

4. (a) Solve:  $\log_2 x + \log_4 x + \log_{16} x = \frac{21}{4}$

6+6

समाधान करः  $\log_2 x + \log_4 x + \log_{16} x = \frac{21}{4}$

$\log_2 x + \log_4 x + \log_{16} x = \frac{21}{4}$  को हल गर्नुहोस्।

- (b) If one root of the equation  $x^2 + px + q = 0$  be thrice the other, show that  $3p^2 = 16q$ .

यदि  $x^2 + px + q = 0$ , समीकरणको एक वीज अर्को वीजको तिनगुण हो, तब देखाओ यो  $3p^2 = 16q$ ।

यदि समीकरण  $x^2 + px + q = 0$  को एक मूल्य अर्को मूल्यको तीन गुणा हो भने,  $3p^2 = 16q$  को मूल्य खोज्नुहोस्।

5. (a) The difference between simple and compound interest on a sum put out 5 years at 3% was ₹46.80. Find the sum.

বার্ষিক 3% হার সুদে কোন আসলের 5 বছরের সরল ও চক্রবৃদ্ধি সুদের অন্তর 46.80 টাকা হলে, আসলের পরিমাণ নির্ণয় কর।

3% ব্যাজমা পাঁচ বর্ষ সম্ম রাখिएको रकममा साधारण र चक्रवृद्धि ब्याज बीचको भिन्नता ₹46.80 छ। त्यस रकमको पत्ता गर्नुहोस्।

- (b) If  ${}^nP_r = 504$ ,  ${}^nC_r = 84$ , then find the value of  $n$  and  $r$ .

यदि  ${}^nP_r = 504$ ,  ${}^nC_r = 84$  হয়, তবে  $n$  ও  $r$ -এর মান নির্ণয় কর।

यदि  ${}^nP_r = 504$ ,  ${}^nC_r = 84$ ,  $n$  र  $r$  को मूल्य खोज्नुहोस्।

6. (a) If  $a^x = b^y = c^z$  and  $b^2 = ac$ , show that  $\frac{1}{x} + \frac{1}{z} = \frac{2}{y}$ .

यदि  $a^x = b^y = c^z$  এবং  $b^2 = ac$  হয়, তাহলে দেখাও যে,  $\frac{1}{x} + \frac{1}{z} = \frac{2}{y}$ ।

यदि  $a^x = b^y = c^z$  र  $b^2 = ac$ ,  $\frac{1}{x} + \frac{1}{z} = \frac{2}{y}$  हुन्छ ? देखाउनुहोस्।

- (b) Find the term independent of  $x$  in the expansion of  $(9x^2 - 1/3x)^{12}$ . What is the simplified value of the term?

$(9x^2 - 1/3x)^{12}$  को विस्तारमा  $x$  बाट स्वतन्त्र अंक खोज्नुहोस् अनि यसको मूल्य के हो ?

—x—



সমগ্র নন্দ্র: সমগ্রি: সমগ্রী

## UNIVERSITY OF NORTH BENGAL

B.Com. Sec 1st Semester Examination, 2023

## UACFSEC11001/UMNGSEC11001-COMMERCE

## ENTREPRENEURSHIP DEVELOPMENT AND START-UPS

Time Allotted: 2 Hours

Full Marks: 40

*The figures in the margin indicate full marks.*

## GROUP-A

1. Answer any *five* questions:

1×5 = 5

- What is meant by intrapreneur?
- What do you understand by Start-up?
- What is Venture Capital?
- When is the Feasibility Study done?
- Who is a Social entrepreneur?
- What is boot strapping?
- What is crowd funding?
- What is Mudra Scheme?

## GROUP-B

2. Answer any *three* questions:

5×3 = 15

- What is the role of creativity in Entrepreneurial Development?
- State the importance of writing a Business Plan.
- What are the various cost involved in raising capital?
- Write a note on ATAL Innovation Mission.
- Briefly write down the different kinds of feasibility study.

## GROUP-C

Answer any *two* questions

10×2 = 20

- What is a business plan? What are the various stages involved in the formulation of a business plan? 2+8
- State the objectives of Incubation Centre. What is the role of incubators in Start-up Policy? 5+5
- "The entrepreneurs are change agents in the process of industrial and economic development". Elaborate this statement. 10
- What do you understand by SHG's? Briefly discuss the role of SHG's in entrepreneurial activity. 2+8

—x—



সমানো মন্ত্র: সমিতি: সমানী

UNIVERSITY OF NORTH BENGAL

B.Com. Major 1st Semester Examination, 2023

## UACFMAJ11001/UMNGMAJ11001-COMMERCE

## FINANCIAL ACCOUNTING

Time Allotted: 2 Hours 30 Minutes

Full Marks: 60

*The figures in the margin indicate full marks.*

## GROUP-A

1. Answer any *four* questions: 3×4 = 12
- (a) State any three differences between abnormal loss and normal loss. 3
- (b) Why del-credere commission is paid? 3
- (c) What are the motives of preparing Total Creditors Account? 3
- (d) State the advantages of accrual basis of accounting. 3
- (e) On 01.01.2021, Machinery Account had a balance of Rs. 42,700. On 01.05.2021, additions were made to the extent of Rs. 33,400. On 30.04.2022, machinery, original value of which was Rs. 12,400 on 01.01.21 was sold for Rs. 4,300. Show Machinery Account for the year 2021 and 2022 assuming that the rate of depreciation is 10% p.a. on reducing balance. (books are closed on 31<sup>st</sup> December of every year) 3
- (f) What do you mean by 'full disclosure'? 3

## GROUP-B

2. Answer any *four* questions: 6×4 = 24
- (a) Sanikcha sends out goods on approval basis to customers and includes it in the Sales A/c. On 31.03.2023 the stock in hand amounted to Rs. 80,000 and debtors balance stood at Rs. 1,50,000 which included Rs. 10,000 for invoice value of goods sent on 'sale or return' against which no intimation was received during the year. These goods were sent out at 25% above cost. 3+3
- Pass necessary adjustment entries in the Journal and show how these items will appear in the Balance Sheet as on 31.03.2023.
- (b) From the following information evaluate the cost of consignment stock relating to a consignment business: 6
- (i) Goods consigned: 2,000 units at an I.P. of Rs. 182 per unit adding 40% on cost.
- (ii) Goods lost in transit: 400 units
- (iii) Expenses: Rs. 25,000 paid by the consignor and Rs. 48,000 (45% non-recurring) paid by the consignee.
- (iv) Goods sold: 1,300 units at I.P.

- (c) Write a short note on "Going concern" concept. 6
- (d) Distinguish between Receipts & Payments Account and Income & Expenditure Account. 6
- (e) On 01.01.2022, the Debtors Ledger balance was Rs. 40,000. The following are the particulars for the year ended 31.12.2022. 6

|                             | Rs.      |
|-----------------------------|----------|
| Sales                       | 3,18,700 |
| Purchase                    | 1,99,800 |
| Cash received from debtors  | 2,76,000 |
| Discount allowed            | 11,600   |
| Bills receivable received   | 20,300   |
| Return inward               | 1,300    |
| Return outward              | 2,300    |
| Bills receivable dishonored | 1,300    |
| Discount received           | 500      |

Prepare Debtors Ledger Control A/c in the General Ledger.

- (f) What is a Trial Balance? Explain its limitations. 6

### GROUP-C

Answer any two questions

12×2=24

3. The following Trial Balance is extracted from the books of Miss Priyanka Chettri as on 31.03.2023: 3+5+4

| Heads of Account             | L.F. | Debit (₹) | Credit (₹) |
|------------------------------|------|-----------|------------|
| Plant                        |      | 4,00,000  |            |
| Capital                      |      |           | 5,70,000   |
| Opening Stock                |      | 45,000    |            |
| Creditors                    |      |           | 36,000     |
| Debtors                      |      | 50,000    |            |
| Sales                        |      |           | 2,40,000   |
| Wages                        |      | 15,000    |            |
| Return Outward               |      |           | 30,000     |
| Salaries                     |      | 20,000    |            |
| Provision for Doubtful Debts |      |           | 2,000      |
| Rent                         |      | 22,000    |            |
| Income Tax                   |      | 2,500     |            |
| Purchases                    |      | 1,80,000  |            |
| Return Inward                |      | 15,000    |            |
| Bad debt                     |      | 12,500    |            |
| Insurance                    |      | 4,000     |            |
| Office expenses              |      | 7,000     |            |
| Cash                         |      | 45,000    |            |
| Bank                         |      | 60,000    |            |
|                              |      | 8,78,000  | 8,78,000   |

**Additional Information:**

- (i) Stock as on 31.03.2023: ₹50,000
- (ii) Plant purchased on 01.10.2022 for ₹40,000 was wrongly debited to Purchases A/c. Depreciation @ 15% p.a. to be charged.
- (iii) Office Expenses due ₹1,500 on 31.3.2023
- (iv) Goods worth ₹7,000 distributed as free samples during the year
- (v) Create a provision for doubtful debts @ 5% on Debtors after writing off ₹2,500 as further bad debts.

Prepare the Trading and Profit & Loss Account and Balance Sheet as on 31.03.2023.

4. A and B entered into a Joint Venture of constructing a building for a company at an agreed price of Rs. 5,00,000 payable as Rs. 3,00,000 in cash and Rs. 2,00,000 in fully paid shares of the company. 12

A Joint Bank Account is opened for that purpose in which A deposited Rs. 3,00,000 and B deposited Rs. 75,000.

The following costs were incurred:

Wages: Rs. 1,00,000; Materials Rs. 2,00,000; Special Materials Rs. 50,000 (supplied by A); Fees (paid by B): Rs. 10,000.

The contract price was duly received. A took up all shares at an agreed price of Rs. 1,70,000 and B took over the unsold stock of materials worth Rs. 15,000

Prepare necessary accounts in the books of the Joint Venture considering that profit is to be shared between A and B in the ratio of 3:2.

5. A concern suffered a loss of stock on 31.03.2017. From the following information prepare a statement showing the claim for the loss to be submitted: 12

|                                 | Rs.      |
|---------------------------------|----------|
| Stock on 01.01.2016             | 76,800   |
| Purchase during 2016            | 3,20,000 |
| Sales during 2016               | 4,05,200 |
| Stock on 31.12.2016             | 63,600   |
| Purchase from 1.1.17 to 31.3.17 | 1,08,000 |
| Sales from 1.1.17 to 31.3.17    | 1,22,800 |

An item of goods purchased in 2015 at a cost of Rs. 20,000 was valued at Rs. 12,000 on 31.12.2015. Half of these goods were sold during 2016 for Rs. 5,200 and the remaining stock was valued at Rs. 4,800 on 31.12.2016, a part of which was sold in February, 2017 at Rs. 2,800 and the remaining part was valued at Rs. 3,000 with the exception of this item, the rate of Gross Profit remained stationary.

The stock salvaged was estimated at Rs. 24,000. There was an average clause in the insurance policy which was for Rs. 70,000.

6. (a) Discuss the objectives of charging depreciation. 5+7  
 (b) Distinguish between Reserves and Provisions.

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‘সমানো মন্ত্র: সমিতি: সমানী’

**UNIVERSITY OF NORTH BENGAL**  
B.Com. Honours 1st Semester Examination, 2023

**CC1-COMMERCE****FINANCIAL ACCOUNTING****NEW SYLLABUS**

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.***GROUP-A****Answer any two questions**

12×2 = 24

1. Mr. Bose of Mumbai consigned goods costing ₹2,00,000 to his agent of Mr. Patil of Patna. The invoice was made pro-forma so as to show a profit 25% on cost. Mr. Bose paid freight and insurance ₹4,000. Mr. Patil sold part of the consignment for ₹1,76,000 at a uniform price of 10% over invoice price and spent ₹6,000 as warehousing charges and ₹2,000 as selling expenses. Mr. Patil entitled commission 5% on gross sales and 20% on the net profit after charging such commission.

12

Draw up Consignment Account and Consignee Account in the Books of Mr. Bose with proper workings.

2. From the following trial balance of Mr. G on 31.3.18, prepare Trading, Profit and Loss Account and Balance Sheet:

12

| Debit Balance              | Rs.             | Credit Balance              | Rs.             |
|----------------------------|-----------------|-----------------------------|-----------------|
| Plant & Machinery          | 3,10,000        | Capital                     | 4,20,000        |
| Opening Stock              | 30,000          | Sundry Creditors            | 20,000          |
| Sundry Debtors             | 40,000          | Sales                       | 2,10,000        |
| Wages                      | 10,000          | Return Outward              | 20,000          |
| Salary                     | 15,000          | Provision for Doubtful Debt | 1,000           |
| Rent (April'17 to June'18) | 18,000          | Interest                    | 4,000           |
| Purchase                   | 1,50,000        |                             |                 |
| Sales Return               | 10,000          |                             |                 |
| Bad Debts                  | 9,000           |                             |                 |
| Insurance                  | 3,000           |                             |                 |
| Office Expenses            | 5,000           |                             |                 |
| Cash in Hand               | 30,000          |                             |                 |
| Cash at Bank               | 45,000          |                             |                 |
|                            | <b>6,75,000</b> |                             | <b>6,75,000</b> |

**Additional Information:**

- (i) Stock on 31.3.18 was valued at Rs. 35,000
- (ii) Further Bad Debt Rs. 1,000 and Provision for Doubtful Debt @ 5% on Sundry Debtors is to be maintained.
- (iii) Goods Costing Rs. 5,000 have been distributed as free sample.
- (iv) Purchase of Machinery worth Rs. 20,000 on 1st October, 2017 has been wrongly included in Purchase Account. Depreciation @ 10% p.a.
- (v) Office Expenses outstanding Rs. 500.

3. Ram and Ravan jointly take up the work of constructing a building at an agreed price of Rs. 5,00,000, payable Rs. 3,00,000 in Cash and Rs. 2,00,000 in fully paid shares, of a company. 12

A. Joint bank account was opened in which Ram paid Rs. 3,00,000 and Ravan paid Rs. 75,000.

Wages and salary paid Rs. 1,00,000

Material purchased Rs. 2,00,000

Material supplied by Ram Rs. 50,000

Engineer fees paid by Ravan Rs. 10,000

The contract price was duly received. The account of the venturers was closed. Ram took all the shares at an agreed value of Rs. 1,70,000 and Ravan took up the unused stock of material at Rs. 15,000.

Prepare necessary account. The net result is shared by Ram and Ravan in the ratio of 3:2.

4. (a) Discuss the main objective of accounting. 6+6
- (b) Describe the qualitative characteristics of accounting information system.

**GROUP-B**

5. Answer any *four* questions: 6×4 = 24
- (a) What do you mean by piecemeal distribution in relation of partnership firm? 6
  - (b) What are the features of branch business? 6
  - (c) Following subscriptions were received during the end of 31.3.18: 6

|                            | Rs.             |
|----------------------------|-----------------|
| For the year ended 31.3.17 | 12,000          |
| For the year ended 31.3.18 | 6,15,000        |
| For the year ended 31.3.19 | 18,000          |
|                            | <u>6,45,000</u> |

There are 500 members and annual subscription is @ Rs. 1,500 each. On 31.3.18 Rs. 15,000 still due for the year ended 31.3.17. Ascertain the amount of subscription appear in the credit side of Income and Expenditure.

- (d) A, B and C are partners in the firm. The firm is dissolved and following informations are available. Profit sharing ratio 5:3:2 6

Capital:

A- Rs. 50,000

B- Rs. 30,000

C- Rs. 20,000

Creditors Rs. 30,000

Cash realised 1st month Rs. 40,000; 2nd month Rs. 15,000 and 3rd Month Rs. 80,000.

Prepare statement showing distribution of cash under piecemeal distribution.

- (e) Write note on money measurement concept and separate entity concept. 6
- (f) Mr. N acquires a machine on 1.1.17 under hire purchase system, which provides 5 half-yearly installment of Rs. 6,000 each, first being due on 1.7.17. Assuming the rate of interest @ 10% p.a. Calculate the cash price of the machine. 6

### GROUP-C

6. Answer any *four* questions: 3×4 = 12
- (a) What do you mean by accounting equation? 3
- (b) Define GAAP. 3
- (c) What is the importance of International Financial Reporting Standards? 3
- (d) What are the features of Branch Accounting? 3
- (e) Distinguish between proforma invoice and account sales. 3
- (f) What are the different types of commission paid under consignment business? 3

—x—



সামান্য মন্ত্র: সমিতি: সামান্য

**UNIVERSITY OF NORTH BENGAL**  
B.Com. Programme 1st Semester Examination, 2023

**DSC1-COMMERCE**  
**FINANCIAL ACCOUNTING**  
**REVISED NEW SYLLABUS**

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.***GROUP-A / বিভাগ-ক / খণ্ড-ক**Answer any *two* questions

12×2 = 24

যে-কোন দুটি প্রশ্নের উত্তর দাও

কোন দুইবটা প্রশ্নের উত্তর দিন।

1. The following Trial Balance was extracted from the books of Mr. Talapatra as on 31.3.23:

12

| Particulars          | Amount<br>Rs.   | Particulars                  | Amount<br>Rs.   |
|----------------------|-----------------|------------------------------|-----------------|
| Plant & Machinery    | 90,000          | Capital Account              | 1,17,000        |
| Furniture            | 2,000           | Sales                        | 1,45,000        |
| Purchases            | 70,000          | Return of goods              | 1,750           |
| Return of goods sold | 1,200           | Discount                     | 800             |
| Discount allowed     | 425             | Sundry Creditors             | 25,550          |
| Sundry Debtors       | 50,000          | Provision for Doubtful Debts | 700             |
| Opening Stock        | 40,000          |                              |                 |
| Salaries             | 7,000           |                              |                 |
| Wages                | 12,000          |                              |                 |
| Carriage outward     | 1,550           |                              |                 |
| Rent & Taxes         | 5,000           |                              |                 |
| Advertisement        | 2,500           |                              |                 |
| Cash                 | 9,125           |                              |                 |
|                      | <b>2,90,800</b> |                              | <b>2,90,800</b> |

Prepare Trading & P/L A/c for the year ended 31.3.23 and Balance Sheet as on that date after taking the following adjustments:

- Closing stock was valued at Rs. 34,220.
- Provision for doubtful debts is to be kept at Rs. 900.
- Depreciation on Plant & Machinery by 10% p.a.
- Distribute goods worth Rs. 1,000 as free sample.

2. X, Y and Z are partners sharing profit and loss as 2:2:1. They dissolve their firm when their Balance Sheet stood as follows:

12

| Liabilities     | Rs.             | Assets                | Rs.             |
|-----------------|-----------------|-----------------------|-----------------|
| Capital:        |                 | Cash                  | 10,000          |
| X               | 82,000          | Sundry Assets         | 1,94,000        |
| Y               | 52,000          | Z's Capital           | 16,000          |
| General Reserve | 30,000          | Profit & Loss Account | 10,000          |
| Creditors       | 66,000          |                       |                 |
|                 | <b>2,30,000</b> |                       | <b>2,30,000</b> |

Sundry Assets realised Rs. 1,80,000 and the creditors were discharged at a discount of Rs. 4,000. The expenses of dissolution amounted to Rs. 2,000. Z was declared insolvent and a find dividend of 50% was realised from private estate. Show necessary accounts applying Garner vs Murray rule.

3. A consignment of 1,00,000 kg of tea costing Rs. 4 per kg is made on August 1st 2013 to an agent on a commission, of 5% on gross sales.

12

The following expenses are incurred:

- (a) By consignor:

Freight- Rs. 2,000

Dock Charges- Rs. 800

- (b) By Consignee:

Godown rent- Rs. 800

Misc. expenses- Rs. 1,400

Chests containing 2000 kg of tea were damaged in transit and the contents had to be destroyed on landing. 70,000 kg of tea were sold at Rs. 6 per kg and on August 31st the balance of the consignment remained unsold.

Prepare Consignment Account and Consignee's Account.

4. Write short notes on any *three*:

4×3 = 12

যে কোন তিনটির উপর সংক্ষিপ্ত টীকা লেখ:

কোন তিনবটা ছোট টিপ্পনীহর লেখুনহাস্

- (a) Going Concern Concept

চলমান সত্ত্বার ধারণা (Going Concern Concept)

- (b) Situations when dissolution of partnership firm take place

অংশীদারী ব্যবসা অপলোপন-এর (Dissolution) পরিস্থিতিগুলো লেখ

পরিস্থিতিহর জব্ব সাঙ্গদারীকো বিঘটন হুন্ট

- (c) Uses of Accounting Information

হিসাবরক্ষণ তথ্যের (Accounting Information)-এর ব্যবহার গুলি লেখ

লেখা জানকারী (Accounting Information) কৌ উপযোগহর

- (d) GAAP.

## GROUP-B / বিভাগ-খ / खण्ड-ख

5. Answer any *four* questions:

6×4 = 24

যে-কোন চারটি প্রশ্নের উত্তর দাও:

কোন চারটি প্রশ্নের উত্তর লেখ:

- (a) From the following information prepare Branch Account in the books of the head office assuming that all the sales at branch are on the cash basis:

6

Opening stock at the branch ₹30,000

Sales during the year ₹1,20,000

Goods sent to Branch ₹90,000

Expenses paid by Head office ₹14,000

Closing Stock could not be ascertained, but it is known that the branch usually sells cost plus 20%. The Branch Manager is entitled to a commission of 10% before charging such commission.

- (b) What do you mean by Dissolution of partnership firm? Discuss the reasons that lead to dissolution of the firm?

3+3

অংশীদারী ব্যবসার অবলোপন (Dissolution) বলতে কি বোঝ? অবলোপনের কারণগুলি বর্ণনা কর।  
সংশ্লিষ্ট ফর্মসহ বিঘটন মনে কোর? ফর্মসহ বিঘটন মনে কারণসহ চলফল গনুনহোস্।

- (c) Write a short note on:

3+3

সংক্ষিপ্ত টীকা লেখ:

ছোট নোট লেখুনহোস্।

- (i) Separate Entity Concept

পৃথক অস্তিত্বের ধারণা (Separate Entity Concept)

অলাগ ইকাই (entity) অবধারণা

- (ii) Money Measurement Concept.

অর্থ পরিমাপক ধারণা (Money Measurement Concept)।

পেসা মাপন (measurement) অবধারণা।

- (d) Describe the advantages of Accounting Standard.

6

Accounting Standard-এর সুবিধাগুলি বর্ণনা কর।

লেখা মানকসহ (standards) ফাইদাহরু চলফল গনুনহোস্।

- (e) What is contingent liability? Explain contingent liability with the help of two examples.

3+3

সম্ভাব্য দায় (Contingent Liability) কাকে বলে? দুটি উদাহরণসহ সম্ভাব্য দায় ব্যাখ্যা কর।

আকস্মিক দায়িত্ব (Contingent Liability) কে হো? দুই উদাহরণসহ সহায়তালে আকস্মিক দায়িত্ব ব্যাখ্যা গনুনহোস্।

- (f) What do you mean by IFRS? Write few advantages of IFRS?

3+3

IFRS বলতে কি বোঝ? IFRS-এর কিছু সুবিধা উল্লেখ কর।

IFRS কে হো? IFRS কো কেহী ফাইদাহরু লেখুনহোস্।

## GROUP-C / বিভাগ-গ / স্বপত্তন

6. Answer any *four* questions: 3×4 = 12
- যে-কোন চারটি প্রশ্নের উত্তর দাওঃ  
কোন চারটি প্রশ্নের উত্তর লেখঃ
- (a) What do you mean by Accounting Equation? 3  
হিসাবরক্ষণের সমীকরণ (Accounting Equation) বলতে কি বোঝে ?  
লেখা সমীকরণ (Equation) মনে কো'র হ'বে ?
- (b) What are the Debit note and Credit note? 3  
Debit note এবং Credit note কি ?  
ডেবিট নোট র ক্রেডিট নোট কে হ'বে ?
- (c) Distinguish between Consignment and Ordinary Sale. 3  
Ordinary Sale এবং Consignment-এর পার্থক্য লেখ।  
কনসাইন্মেন্ট র সামান্য বিক্রী বীচক'র মিন্দতা লেখুনহ'ব।
- (d) What do you mean by Errors of Omission and Errors of Commission? 3  
Errors of Omission এবং Errors of Commission বলতে কি বোঝে ?  
Errors of omission র Errors of commission মনে কো'র হ'বে বুঝুনহ'ব ?
- (e) Distinguish between Capital Receipts and Revenue Receipts. 3  
মূলধনী আয় (Capital Receipts) এবং চলতি আয় (Revenue Receipts)-এর পার্থক্য লেখ।  
Capital Receipts র Revenue Receipts ক'র বীচক'র মিন্দতা লেখুনহ'ব।
- (f) What do you mean by Accounting Cycle? 3  
হিসাবরক্ষণ চক্র (Accounting Cycle) বলতে কি বোঝে ?  
Accounting Cycle মনে কো'র হ'বে বুঝুনহ'ব ?

—x—



সম্মান্য মনন: সমিতি: সমানী

**UNIVERSITY OF NORTH BENGAL**  
B.Com. Programme 1st Semester Examination, 2023

**DSC2-COMMERCE**  
**MANAGEMENT PRINCIPLES AND APPLICATIONS**  
**REVISED NEW SYLLABUS**

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.***GROUP-A / বিভাগ-ক / খণ্ড-ক**Answer any *two* questions

12×2 = 24

যে-কোন দুটি প্রশ্নের উত্তর দাও

কোন দুইঘটা প্রশ্নের উত্তর লেখ

1. "Management is treated as an art, sometimes as a science or sometimes as a profession" — Discuss. 12  
"ব্যবস্থাপনাকে কখনও কলা, কখনও বিজ্ঞান অথবা কখনও পেশা হিসেবে গন্য করা হয়" — আলোচনা কর।  
"ব্যবস্থাপনাই কলাকো রূপমা, কহিলে বিজ্ঞানকো রূপমা র কহিলে পেশাকো রূপমা মানিন্ধ ।" ব্যাখ্যা করুন।
2. Describe different steps in the process of planning. 12  
পরিকল্পনা পদ্ধতির বিভিন্ন পর্যায়গুলি বর্ণনা কর।  
যোজনাৰ প্রক্রিয়ামা ণকো বিমিন্ধ চরণহরু বর্ণন করুন।
3. State McGregor's Theory of motivation. What are the limitations of this theory? 8+4  
McGregor's-অনুপ্রেরণা তত্ত্বের ব্যাখ্যা কর। এই তত্ত্বের সীমাবদ্ধতা গুলি উল্লেখ কর।  
McGregor লে দিকো প্রেরণকো সিদ্ধান্ত লেখুন। যো সিদ্ধান্ত কো সীমাহরু কে হো ?
4. Define Control. Mention different steps of an effective control system. 2+10  
নিয়ন্ত্রণ-এর সংজ্ঞা দাও। কার্যকরী নিয়ন্ত্রণ ব্যবস্থার বিভিন্ন পর্যায়গুলি উল্লেখ কর।  
নিয়ন্ত্রণ কো পরিমাণা লেখুন। প্রমাবকারী নিয়ন্ত্রণ প্রণালীমা ণকো বিমিন্ধ চরণহরু উল্লেখ করুন।

**GROUP-B / বিভাগ-খ / খণ্ড-খ**

5. Answer any *four* questions: 6×4 = 24  
যে-কোন চারটি প্রশ্নের উত্তর দাওঃ  
কোন চারঘটা প্রশ্নের উত্তর লেখ
- (a) Explain the qualities of a successful leader. 6  
একজন সফল নেতার গুণাবলী ব্যাখ্যা কর।  
সফল নেতাকো গুণহরু ব্যাখ্যা করুন।

- (b) "Co-ordination is the essence of management". — Comment. 6  
 "সমন্বয় ব্যবস্থাপনার একটি মূল উপাদান" — মন্তব্য কর।  
 "সমন্বয় व्यवस्थापनको सार हो" टिप्पणी गर्नुहोस्।
- (c) How planning and decision making are correlated? 6  
 किভাবে परिकल्पना एवं सिद्धान्तग्रहण पारस्परिक सम्पर्कित ?  
 योजना र निर्णय कसरी सम्बन्धित छ ?
- (d) What do you mean by delegation of Authority? Briefly state the importance of delegation of Authority. 2+4  
 कर्तव्य प्रत्यापण बलते कि बोध ? ईहार शुरुत संक्षेपे आलोचना कर।  
 अख्तियारको प्रत्यायोजन (delegation of authority) भनेको के हो ? संक्षेपमा अख्तियारको प्रत्यायोजनको महत्व बताउनुहोस्।
- (e) Distinguish between Formal and Informal organisation. 6  
 संगठित ও असंगठित প্রতিষ্ঠানের পার্থक्य लेख।  
 औपचारिक र अनौपचारिक संगठन बीचको भिन्नता लेख्नुहोस्।
- (f) What is directing? Briefly state the importance of directing in management. 2+4  
 निर्देशना काके बले ? व्यवस्थापनार क्षेत्रे संक्षेपे ईहार शुरुत व्याख्या कर।  
 निर्देशन भनेको के हो ? व्यवस्थापनमा निर्देशनको महत्व छोटकरीमा लेख्नु होस्।

## GROUP-C / विभाग-ग / खण्ड-ग

6. Answer any *four* questions: 3×4 = 12  
 ये-कोन चारटि प्रश्नर उत्तर दाओः  
 कुनै चारवटा प्रश्नका उत्तर लेख
- (a) Briefly discuss the "Span of Control". 3  
 "नियन्त्रणेर वाप्ति" (Span of Control) संक्षेपे आलोचना कर।  
 नियन्त्रणको अवधि (span of control) संक्षिप्त रूपमा छलफल गर्नुहोस्।
- (b) State the limitations of planning. 3  
 परिकल्पनार सीमाबद्धताशुलि व्याख्या कर।  
 योजनाको सीमितताहरू बताउनुहोस्।
- (c) What is Staffing? 3  
 "Staffing" काके बले ?  
 Staffing के हो ?
- (d) What are different styles of Leadership? 3  
 नेतृत्व दानेर विभिन्न पद्धतिशुलो आलोचना कर।  
 नेतृत्वका विभिन्न शैलीहरू के हुन् ?
- (e) State the importance of motivation. 3  
 अनुत्प्रेरणार शुरुत व्याख्या कर।  
 प्रेरणको महत्त्वहरू बताउनुहोस्।
- (f) Mention three basic features of Co-ordination. 3  
 समन्वयेर तिनटि साधारण वैशिष्ट्य आलोचना कर।  
 समन्वयका (co-ordination) तीन विशेषताहरू उल्लेख गर्नुहोस्।

—x—



‘সম্মানো মন্ত্র: সমিতি: সমানী’

**UNIVERSITY OF NORTH BENGAL**  
B.Com. Honours 1st Semester Examination, 2023

**CC2-COMMERCE**  
**MANAGEMENT PRINCIPLES AND APPLICATION**  
**REVISED NEW SYLLABUS**

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.*

**GROUP-A**

Answer any *two* questions

12×2 = 24

1. Discuss the importance or significance of management. 12
2. Make a comparative study between the management theories of F.W. Taylor and Henri Fayol. 12
3. Discuss critically the need Hierarchy of Abraham Maslow. State the relationship between Maslow and Herzberg's theory of motivation. 8+4
4. Explain the principles of Co-ordination. Discuss the need for Co-ordination in an organisation. 8+4

**GROUP-B**

5. Answer any *four* questions:

6×4 = 24

- (a) What is Staffing? State its significance in management. 6
- (b) Explain the importance of directing in management. 6
- (c) Explain Blake and Mouton's managerial grid. 6
- (d) Enumerate the features of line and staff organizational structure. 6
- (e) Discuss the barriers of communication. 6
- (f) Discuss the essentials of good control system. 6

**GROUP-C**

6. Answer any *four* questions:

3×4 = 12

- (a) Explain the levels of management.
- (b) What is environmental analysis?
- (c) State the objectives of planning.
- (d) Distinguish between formal and informal organization.
- (e) What are the different styles of leadership?
- (f) Mention the steps in the process of control.

—x—



‘সমানো মন্ত্র: সমিতি: সমানী’

**UNIVERSITY OF NORTH BENGAL**  
B.Com. Honours 1st Semester Examination, 2023

**GE1-COMMERCE****AN INTRODUCTION TO ECONOMIC ENVIRONMENT OF INDIA****REVISED NEW SYLLABUS**

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.***GROUP-A****Answer any two questions**

12×2 = 24

1. Indian economy is described as a “developing economy”. Give reasons for your answer. 12
2. Highlight the achievements and failures of India’s Five Year Plans. 12
3. Give an account of the structural changes taking place in sectoral distribution of India’s national income since independence. 12
4. Explain the causes and extent of unemployment problems in India. Describe critically poverty eradication programmes of the government. 6+6

**GROUP-B**5. Answer any *four* questions:

6×4 = 24

- (a) Write a note on economic environment. 6
- (b) Discuss the concept of “Human Development Index (HDI)”. 6
- (c) Explain the problems of Indian agriculture. 6
- (d) Explain the problems of industrial growth in the Indian economy. 6
- (e) Discuss the role of Foreign Direct Investment (FDI) in the Indian economic development. 6
- (f) Explain the causes and solutions of inflation in Indian economy. 6

**GROUP-C**6. Answer any *four* questions:

3×4 = 12

- (a) What is the role of NITI Aayog? 3
- (b) What is the objective of agriculture price policy? 3
- (c) What are the roles of MSMEs? 3
- (d) What are the causes of overpopulation? 3
- (e) What is new agriculture strategy? 3
- (f) What are the Foreign Institutional Investors (FIIs)? 3

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সম্যগো মনসঃ সগিত্তিঃ সমানী

UNIVERSITY OF NORTH BENGAL

MDC 1st Semester Examination, 2023

**UPOAMDC11016-HUMAN RIGHTS**

Time Allotted: 2 Hours 30 Minutes

Full Marks: 60

*The figures in the margin indicate full marks.*

**GROUP-A / বিভাগ-ক / সমূহ-ক**

1. Answer any *two* questions: 10×2 = 20
- নিম্নলিখিত যে-কোন দুটি প্রশ্নের উত্তর দাও:  
কোন দুই-তিনটা প্রশ্নের উত্তর লেখ।
- (a) Trace the origin and development of Human Rights. 10  
মানবাধিকারের উৎপত্তি ও বিকাশ সম্পর্কে লেখ।  
মানব অধিকারের উৎপত্তি ও বিকাশ বিস্তারিত ব্যাখ্যা কর।
- (b) Discuss the composition and functions of the National Human Rights Commission of India. 10  
ভারতের জাতীয় মানবাধিকার কমিশনের গঠন ও কার্যাবলী সম্পর্কে আলোচনা কর।  
ভারতের জাতীয় মানবাধিকার কমিশনের গঠন ও কার্যাবলী সম্পর্কে আলোচনা কর।
- (c) Discuss the United Nations Declaration of Human Rights. 10  
সম্মিলিত জাতিপুঞ্জের মানবাধিকারের ঘোষণাপত্রটি সম্পর্কে আলোচনা কর।  
সম্মিলিত জাতিপুঞ্জের মানবাধিকারের ঘোষণাপত্রটি সম্পর্কে আলোচনা কর।
- (d) Discuss the importance of Convention on the Elimination of all forms of Discrimination Against Women (CEDAW). 10  
মহিলাদের প্রতি সমস্তরকম বৈষম্য ও ভেদাভেদ দূরীকরণের কনভেনশনের (CEDAW) গুরুত্ব সম্পর্কে আলোচনা কর।  
মহিলা বিরুদ্ধে হুনে সব প্রকারের ভেদাভেদ উৎসর্গ করে মহাসন্ধি (CEDAW) এর গুরুত্ব-লাই উজ্জ্বল কর।

**GROUP-B / বিভাগ-খ / সমূহ-খ**

2. Answer any *three* questions: 6×3 = 18
- নিম্নলিখিত যে-কোন তিনটি প্রশ্নের উত্তর দাও:  
কোন তিনটি প্রশ্নের উত্তর লেখ।
- (a) Discuss the convention on the Rights of Child, 1989. 6  
শিশুদের অধিকারের কনভেনশন, 1989 সম্পর্কে আলোচনা কর।  
শিশু অধিকার সম্বন্ধী মহাসন্ধি (1989)-এর আলোচনা কর।

- (b) Write a brief note on the measures taken to suppress trafficking and prostitution in persons. 6  
 ব্যক্তি পাচার ও বৈশ্যাবৃত্তি প্রতিরোধের জন্য যে সমস্ত উপায় অবলম্বন করা হয়েছে সে সম্পর্কে সংক্ষেপে লেখ।  
 ব্যক্তিগত রূপমা তস্করী র বৈশ্যাবৃত্তি-লাই দবাउनको निम्ति गरिएको उपायहरूको विषयमा संक्षिप्त टिप्पणी लेख।
- (c) Elucidate the conventions on the Rights of Persons with Disabilities. 6  
 প্রতিবন্ধী ব্যক্তিদের অধিকারের কনভেনশন সম্পর্কে স্পষ্টভাবে ব্যাখ্যা কর।  
 अपाङ्गता भएका व्यक्तिहरूको अधिकारसम्बन्धी महासन्धिको प्रावधानहरू प्रष्ट पार।
- (d) Discuss the relationship between Human Rights and Social Movements. 6  
 মানবাধিকার ও সামাজিক আন্দোলনের মধ্যে সম্পর্ক আলোচনা কর।  
 मानव अधिकार र सामाजिक आन्दोलन बीचको सम्बन्ध को चर्चा गर।
- (e) Discuss the major issues challenging Human Rights in India. 6  
 ভারতে মানবাধিকারের প্রধান প্রতিবন্ধকতাগুলি সম্পর্কে আলোচনা কর।  
 भारतमा मानव अधिकारलाई चुनौती दिने प्रमुख मुद्दाहरूमा छलफल गर।
- (f) Discuss the powers and role of the National Commission for Women in India. 6  
 ভারতের জাতীয় মহিলা কমিশনের ক্ষমতা ও ভূমিকা সম্পর্কে আলোচনা কর।  
 भारतमा राष्ट्रिय महिला आयोगको शक्ति र भूमिकाबारे छलफल गर।

## GROUP-C / বিভাগ-গ / সমূহ-গ

3. Answer any four: 3×4 = 12  
 নিম্নলিখিত যে-কোন চারটির উত্তর দাওঃ  
 कुनै चार विषयमा टिप्पणी लेख :
- (a) Third Generation Human Rights 3  
 তিন প্রজন্মের মানবাধিকার  
 मानव अधिकारको तेस्रो पुस्ता
- (b) What do you understand by Human Rights Violation? 3  
 মানবাধিকারের উলঙ্ঘন বলতে তুমি কি বোঝ ?  
 मानव अधिकारको उल्लङ्घन भनेको के हो ?
- (c) Conventions on the status of stateless persons 3  
 রাষ্ট্রহীন ব্যক্তিদের অবস্থানের কনভেনশন  
 राज्यविहिन व्यक्तिको स्थिति संबन्धी महासन्धि
- (d) Characteristics of Human Rights 3  
 মানবাধিকারের বৈশিষ্ট্য  
 मानव अधिकारका विशेषताहरू
- (e) Limitations on the implementation of Human Rights 3  
 মানবাধিকার প্রয়োগের সীমাবদ্ধতা  
 मानव अधिकार कार्यान्वयनमा सीमिताहरू
- (f) How poverty affects Human Rights? 3  
 দারিদ্রতা কিভাবে মানবাধিকারকে প্রভাবিত করে ?  
 गरिबी ले मानव अधिकारलाई कसरी प्रभावित गर्छ ?

## GROUP-D / বিভাগ-ঘ / সমূহ-ঘ

4. Attempt to *all*. Choose the correct option:

1×10 = 10

সবগুলি কর। নিম্নলিখিত বিকল্পগুলি থেকে সঠিক উত্তরটি বেছে নাও:

সবই প্রশ্নকো উত্তর লেখ। দিএকা বিকল্পবাট সঠী উত্তর চান।

- (i) The protection of Human Rights Act in India was enacted in the year \_\_\_\_\_.  
 ভারতে মানবাধিকার রক্ষার আইনটি কোন সালে গৃহীত হয়?  
 ভারতমা মানব অধিকার সংরক্ষণ অধিনিয়ম कहिले देखि अधिनिয়मित गरियो ?  
 (A) 1993 (B) 1994 (C) 1995 (D) 1996
- (ii) The National Human Rights Day is observed on \_\_\_\_\_.  
 (A) 10th December (B) 1st December (C) 9th December (D) None of these  
 জাতীয় মানবাধিকার দিবস কোন দিন পালিত হয়?  
 (A) 10th ডিসেম্বর (B) 1st ডিসেম্বর (C) 9th ডিসেম্বর (D) একটিও নয়  
 राष्ट्रिय मानव अधिकार दिवस कहिले मनाइन्छ ?  
 (A) 10th दिसम्बर (B) 1st दिसम्बर (C) 9th दिसम्बर (D) यी मध्ये कुनै होईन
- (iii) Where is the Head Quarters of NHRC \_\_\_\_\_.  
 (A) Bangalore (B) New Delhi (C) Kolkata (D) Mumbai  
 NHRC-র সদর দপ্তর কোথায়  
 (A) ব্যাঙ্গালোর (B) নিউ দিল্লী (C) কোলকাতা (D) মুম্বই  
 राष्ट्रिय मानव अधिकार आयोगको मुख्यालय कहाँ स्थित छ ?  
 (A) बेंगलालोर (B) नयाँ दिल्ली (C) कोलकत्ता (D) मुंबई
- (iv) The current UN. High Commissioner of Human Rights is \_\_\_\_\_.  
 (A) Volker Turk (B) Ban-ki-Moon  
 (C) Antonio Guterres (D) Dr. Tedros A. Ghebreyesus  
 জাতিপুঞ্জের মানবাধিকারের বর্তমান হাই কমিশনার  
 (A) ভলকার টার্ক (B) বান-কি-মুন  
 (C) এন্টোনিও গুটেরেস (D) ডঃ টেডরোস এ. গেব্রিয়েস  
 मानव अधिकारको वर्तमान संयुक्त राष्ट्र उच्चायुक्त को हुन् ?  
 (A) वोल्कर तुर्क (B) बान-की-मून  
 (C) एन्टोनियो गुटेरेस (D) डा० टेड्रोस ए. गेब्रियसिस
- (v) Under whose chairmanship the UNDHR was adopted?  
 (A) Eleanor Roosevelt (B) Jawaharlal Nehru  
 (C) Winston Churchill (D) Queen Elizabeth  
 কার সভাপতিত্বে UNDHR গৃহীত হয়েছিল ?  
 (A) Eleanor Roosevelt (B) Jawaharlal Nehru  
 (C) Winston Churchill (D) Queen Elizabeth  
 कसको अध्यक्षतामा UNDHR अपनाइएको थियो ?  
 (A) एलिनोर रूजवेल्ट (B) जवाहरलाल नेहरू (C) विन्स्टन चर्चिल (D) रानी एलिजाबेथ

- (vi) The Headquarters of UNICEF is in \_\_\_\_\_.
- (A) New York (B) London (C) New Delhi (D) Washington
- UNICEF-এর সদর দপ্তর অবস্থিত-
- (A) নিউ-ইয়র্ক (B) লন্ডন (C) নিউ দিল্লী (D) ওয়াশিংটন
- UNICEF को मुख्यालय कहाँ स्थित छ ?
- (A) न्यू-यार्क (B) लंडन (C) नया दिल्ली (D) वाशिंगटन
- (vii) Which year is observed as the International year of the child?
- কোন বছর আন্তর্জাতিক শিশুবর্ষ হিসাবে পালিত হয়েছিল ?
- कुन वर्षलाई अन्तर्राष्ट्रिय बाल-वर्षको रूपमा मनाइन्छ ?
- (A) 1949 (B) 1959 (C) 1979 (D) 1989
- (viii) How many articles are there in the Universal Declaration of Human Rights?
- আন্তর্জাতিক মানবাধিকারের দলিলে কতগুলি ধারা আছে ?
- संयुक्त राष्ट्रसंघको विश्वव्यापी मानवअधिकार घोषणापत्रमा कतिवटा धारा-हरु छन् ?
- (A) 15 (B) 30 (C) 20 (D) 35
- (ix) Which of the following rights have been described in the 1<sup>st</sup> generation of Rights?
- (A) Social and economic rights (B) Cultural Rights
- (C) Civil and Political Rights (D) Peoples Rights
- প্রথম প্রজন্মের অধিকারে কোন ধরনের অধিকারের বর্ণনা করা হয়েছে ?
- (A) সামাজিক ও অর্থনৈতিক অধিকার (B) সাংস্কৃতিক অধিকার
- (C) পৌর ও রাজনৈতিক অধিকার (D) জনগণের অধিকার
- निम्नलिखित मध्ये कुन अधिकारको वर्णन अधिकारको पहिलो पुस्तामा गरिएको छ ?
- (A) सामाजिक र आर्थिक अधिकार (B) सांस्कृतिक अधिकार
- (C) नागरिक र राजनीतिक अधिकार (D) जनताको अधिकार
- (x) When was the Convention on Rights of Persons with Disabilities adopted?
- (A) 12/12/2006 New York (B) 7/7/2006 Geneva
- (C) 17/11/2006 London (D) 2/3/2006 Paris
- কোন কনভেনশনে প্রতিবন্ধীদের অধিকার গৃহীত হয়েছিল ?
- (A) 12/12/2006 নিউ ইয়র্ক (B) 7/7/2006 জেনেভা
- (C) 17/11/2006 লন্ডন (D) 2/3/2006 প্যারিস
- अपाङ्गता भएका व्यक्तिहरूको अधिकारसम्बन्धी महासन्धि कहिले ग्रह गरिएको थियो ?
- (A) 12/12/2006 न्यू-यॉर्क (B) 7/7/2006 जेनेभा
- (C) 17/11/2006 लंडन (D) 2/3/2006 पेरिस

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