



‘সম্মানো মন্ত্র: সমিতি: সমানী’

UNIVERSITY OF NORTH BENGAL

B.Com. LL.B. Honours 3rd Semester Examination, 2025

AUDITING

PAPER CODE: FC07

Time Allotted: 3 Hours

Full Marks: 100

The figures in the margin indicate full marks.

Answer any *four* out of six questions and Q. no. 7 is mandatory

1. (a) State and Explain the Special Features of Bank Audit. 10
(b) Distinguish between vouching and verification. 10
2. (a) State the purpose and scope of Internal Audit. 5+5
(b) Discuss the evolution of Accounting standards. 10
3. Discuss vividly and explain the functions of Comptroller and Auditor General of India (CAG). 20
4. (a) Distinguish between Auditing and Accounting. 10
(b) Explain the need of Internal Audit Report. 10
5. (a) Explain the essentials of a good Audit Report. 10
(b) Discuss the special features of audit of cooperative societies. 10
6. (a) Enumerate objectives of Government Audit. 10
(b) Explain the merits and limitations of Auditing. 5+5
7. Write short notes: (Answer any *four* questions) 5×4 = 20
 - (a) Audit Plan
 - (b) System Audit
 - (c) Management Audit
 - (d) Propriety Audit
 - (e) Verification in auditing
 - (f) Internal control in Auditing.

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BBA LL.B. Honours 3rd Semester Examination, 2025

BUSINESS MATHEMATICS**PAPER CODE: FC07**

Time Allotted: 3 Hours

Full Marks: 100

*The figures in the margin indicate full marks.***Answer any four questions and Question No. 7 is compulsory to attempt**

1. (a) A person deposited some amount of money in the bank at simple interest. After 15 years, the amount became seven times. In how many years will the amount become ten times if the interest rate remains the same? 10
- (b) A sum of Rs. 800 amounts to Rs. 920 in 3 years at simple interest. If the interest rate increases by 3%, what will be the amount? 10
2. (a) The population of a place increased to 54,000 in 2003 at a rate of 5% per annum. 10
 - (i) Find the population in 2001.
 - (ii) What would be its population in 2005?
- (b) What is the difference between the compound interests on Rs. 5,000 for $1\frac{1}{2}$ year at 4% per annum compounded yearly and half yearly? 10
3. (a) The ratio of the length and the breadth of a rectangle is 3:5 and its area is 1.35cm^2 . Find the length of the rectangle. 10
- (b) There are 145 students in the first three standards. The ratio of number of students in the first and the second standards is 2:3, while that of students in standards second and third is 4:3. Find the number of students in second standard. 10

4. (a) Solve the following: 5+5

$$A = \begin{bmatrix} 10 & 40 & 70 \\ 20 & 50 & 80 \\ 30 & 60 & 90 \end{bmatrix} \quad B = \begin{bmatrix} 5 & 20 & 35 \\ 10 & 25 & 40 \\ 15 & 30 & 45 \end{bmatrix}$$

Find: (i) AB (ii) BA

- (b) Solve the following: 10

$$A = \begin{bmatrix} 2 & 8 & 14 \\ 4 & 10 & 15 \\ 6 & 12 & 16 \end{bmatrix} \quad B = \begin{bmatrix} 7 & 10 & 13 \\ 8 & 11 & 14 \\ 9 & 12 & 15 \end{bmatrix} \quad C = \begin{bmatrix} 10 & 16 & 22 \\ 12 & 18 & 24 \\ 14 & 20 & 26 \end{bmatrix}$$

Find: $AC + 2AB + BC$

5. (a) Find the number of permutations of the letters of the word "ALLAHABAD". 10
(b) In a small village, there are 87 families, of which 52 families have at most 2 children. In a rural development program, 20 families are to be chosen for assistance, of which at least 18 families must have at most 2 children. In how many ways can the choice be made? 10
6. (a) Let $A = \{1, 2\}$ and $B = \{3, 6\}$ and f and g be functions from A to B , defined by $f(x) = 3x$ and $g(x) = x^2 + 2$. Show that $f = g$. 10
(b) Differentiate $10x^2$ with respect to x . 10
7. Write short notes: (Answer any *four* questions) $5 \times 4 = 20$
(a) Properties of Multiplication of Matrices
(b) Difference between simple interest and compound interest
(c) Importance of Calculus
(d) Application of calculus in Economics and Business
(e) Types of Matrices
(f) Concept of Integration.

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MANAGEMENT ACCOUNTING**PAPER CODE: FC08**

Time Allotted: 3 Hours

Full Marks: 100

*The figures in the margin indicate full marks.***Answer any four from 1 to 6 and Question No. 7 is compulsory**

1. (a) Compute Comparative size balance sheet from the following data:

10

Balance Sheet

Liabilities	2010 (₹)	2011 (₹)	Assets	2010 (₹)	2011 (₹)
Capital	3,30,000	3,60,000	Fixed Assets	3,00,000	3,20,000
Reserve & Surplus	90,000	1,60,000	Investments	2,40,000	2,40,000
Long term Loans	2,10,000	2,00,000	Current Assets	2,10,000	2,40,000
Current Liabilities	1,20,000	80,000			
	7,50,000	8,00,000		7,50,000	8,00,000

- (b) From the following data:

Capital Employed : ₹4,00,000
 Current Asset : ₹2,00,000
 Current Liabilities : ₹40,000
 Net Fixed Assets : ₹2,50,000
 Sales : ₹5,00,000

Calculate:-

- (i) Working Capital Turnover Ratio 3
 (ii) Fixed Asset Turnover Ratio 3
 (iii) Capital Turnover Ratio 4

2. (a) Calculate Break Even Point in Rupees, if selling price per unit is ₹50, Variable cost ₹30, and Fixed cost is ₹1,00,000.

5

- (b) A company issued 10% Debenture of ₹5,00,000 at par. Compute the cost of debt, if the applicable tax rate on the company are following:

5+5+5

- (i) 50%
 (ii) 40%
 (iii) 45%

3. Compute the cost of Capital of 12% debenture issued by ABC Ltd. face value of ₹100, amounting to ₹2,00,000 in the following situation, if the life of debenture is 7 years.
- (i) Issued at 10% premium 10
- (ii) Issued at 10% discount 10
4. (a) Explain the role of Management Accountant. 10
- (b) Explain the concept of Capital Budgeting. 10
5. (a) Explain the various limitation of Management Accounting. 10
- (b) What are the various importance of Working Capital? 10
6. What do you mean by Investment Decisions? Explain various types of Investment Decision and also explain its importance. 8+6+6
7. Write short notes on any *four*: 5×4 = 20
- (a) Cash flow from investing activities
- (b) Scope of Management Accounting
- (c) Equity Shares
- (d) Marginal Costing
- (e) Master Budget
- (f) Explicit and implicit cost.

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SOCIOLOGY-III

PAPER CODE: FC10

Time Allotted: 3 Hours

Full Marks: 100

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Answer Question No. 7 and any *four* from the rest

1. (a) How does Emile Durkheim's theory of "Division of Labour" explain the transition from simple homogeneous to complex heterogeneous societies? 14+6
(b) Outline the various types of Division of Labour present in a society.
2. (a) Define Bureaucracy as a formal Social Organization. 4+8+8
(b) Identify the characteristic features of Max Weber's "Ideal Type" Bureaucracy in Modern Industrial Society.
(c) What are the potential drawbacks or dysfunctions of the "Ideal Type" of Bureaucracy System?
3. (a) How Karl Marx made 'Alienation' as a "Powerful Diagnostic Tool" of Sociological Inquiry? 15+5
(b) What is the fundamental definition of "Surplus Value" in Karl Marx's theory?
4. (a) Briefly point out the several causes of Industrial disputes in India. 14+6
(b) Trace out the important consequences of Industrial Disputes in India.
5. (a) Explain how does Max Weber's concept of Rationalization shape the development of Modern Capitalism? 6+14
(b) Define Max Weber's Typologies of Social Actions.
6. (a) Briefly discuss about the several types of Industrial Relations that exist within the industry. 10+5+5
(b) Write a short note about the different features of Industrial Policies.
(c) Outline the various objectives of Trade Unions.
7. Write short notes on any *four* of the following: 5×4 = 20
 - (a) Advantages of Arbitration
 - (b) Changing Profile of Labour in India
 - (c) Conciliation as a Alternative Dispute Resolution (A.D.R.)
 - (d) The Workmen's Compensation Act, 1923
 - (e) Types of Collective Bargaining
 - (f) Formal and Substantive Rationality.

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POLITICAL SCIENCE-III

PAPER CODE: FC09

Time Allotted: 3 Hours

Full Marks: 100

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Answer Question No. 7 and any *four* from the rest

1. (a) Discuss the major determinants of India's foreign policy. 10
(b) Critically assess India's foreign policy towards its neighbours since 2014. 10
2. (a) Critically evaluate the evolution of nuclear war and its impact on international relation. 10
(b) Assess the relevance of arms control treaties in preventing nuclear war and strengthening deterrence. 10
3. (a) Discuss the importance and functions of the International Court of Justice. 15
(b) What limitations does it face in enforcing its decisions? 5
4. (a) Critically examine the major features of the International system in the post-Cold War era. 15
(b) Is the post-Cold War world truly unipolar, multipolar or bi-polar? Justify your answer. 5
5. Write an essay on the meanings, types, techniques and relevance of Balance of Power in international politics. 20
6. Write a note on Marxian approach in International relation. 20
7. Write short notes on any *four* of the following: 5×4 = 20
 - (a) Role of the Sovereign States in International Relation
 - (b) The Indian Ocean Rim Association (IORA)
 - (c) Types of war in International Relation
 - (d) Salient characteristics of Neo-Colonialism
 - (e) Causes of First World War
 - (f) Impact of Globalisation.

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ENGLISH-III

PAPER CODE: FC10/FC12

Time Allotted: 3 Hours

Full Marks: 100

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Answer Question No. 7 and answer any *four* questions from the rest

1. How does T S Eliot dramatize the idea of martyrdom in ‘Murder in the Cathedral’, and in what ways does Thomas Becket’s spiritual triumph challenge conventional notions of political resistance and personal will? 20
2. How does Eliot’s play ‘Murder in the Cathedral’ reflect the conflict between spiritual authority and secular authority? 20
3. What are the major principles of a good writing? 20
4. Give the role of the Judges in Bacon’s essay ‘Of Judicature’. 20
5. What are the elements that should be avoided for effective communication across academic and professional contexts? 20
6. Elaborate on the Common Law System in the essay ‘Of Judicature’. 20
7. Answer any *four* from the following: 5×4 = 20
 - (a) Write a note on:
Adopt – Adapt
Cession – Session
 - (b) Discuss the legal expression:
Writ
Abduction
Alibi
Bail
 - (c) Analyse the legal phrase:
Ad Hoc
Sub Judice
 - (d) Discuss the maxims:
Caveat
Certiorary
 - (e) Discuss in brief the role of the fourth tempter.
 - (f) Write a note on Becket’s “Introspective Battle”.

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ECONOMICS-III

PAPER CODE: FC09/FC11

Time Allotted: 3 Hours

Full Marks: 100

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Answer Question No. 7 and any four from the rest

1. (a) Discuss various sources of Agricultural Finance in India. 12+8
(b) Explain the important functions of NABARD.
2. (a) What are the important causes of low productivity in Indian Agriculture? 10+10
(b) Explain various measures to increase production and productivity in Indian Agriculture.
3. Write an essay on ‘Green Revolution’ in India. 20
4. (a) What do you mean by ‘Tariff’ and ‘Quota’? 10+10
(b) Make a brief comparison between Tariff and Quota.
5. (a) What are the components of Balance of Payment? 8+12
(b) Compare the Balance of Payment positions in India in pre and post economic reform period.
6. Critically examine the ‘Land Reform Measures’ in India. 20
7. Write short notes on any **four** of the following: 5×4 = 20
 - (a) Important role of Agriculture in Indian Economy
 - (b) Agricultural Labour
 - (c) Defects of Agricultural Marketing in India
 - (d) Foreign Capital
 - (e) Absolute Advantage Theory
 - (f) Free Trade vs Protection.

—X—



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RIGHT TO INFORMATION

PAPER CODE: EC01

Time Allotted: 3 Hours

Full Marks: 100

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Answer any *four* questions and Question No. 7

1. Discuss the Constitutional basis for the Right to Information Act, 2005 with the help of decided cases. 20
2. “The right to information is a tool for good governance” — In the light of the statement critically discuss the principles and characteristics of good governance with decided cases. 20
3. What do you understand by the term “Third Party Information” under the Right to Information Act, 2005? Discuss in brief the pre-decisional and post decisional rights of the third party under Right to Information Act, 2005 with suitable judicial pronouncements. 20
4. State the duties of Public Information Officers under the Right to Information Act, 2005 with the help of decided case laws. 20
5. Elucidate the powers of the Information Commissioner’s to entertain Complaint and Appeal under the Right to Information Act, 2005. 20
6. “Though citizens have a right to know about the affairs of the government, the said right is not absolute and it can be legitimately restricted in exceptional circumstances”— In the light of the statements discuss information which are exempted from disclosure under the Right to Information Act, 2005. 20
7. Write short notes on any *four* of the following: 5×4 = 20
 - (a) Define the terms “Right to Information” and “Information” as provided under Right to Information Act, 2005.
 - (b) Procedure of constitution and removal of Information Commissioners under Right to Information Act, 2005.
 - (c) Obligations of Public Authority under Right to Information Act, 2005.
 - (d) Penalties under the Right to Information Act, 2005.
 - (e) Bar of Jurisdiction of Courts under Right to Information Act, 2005.
 - (f) Rule of Severability under Right to Information Act, 2005.

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 - (e) Bar of Jurisdiction of Courts under Right to Information Act, 2005.
 - (f) Rule of Severability under Right to Information Act, 2005.

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CONTRACT-II

PAPER CODE: CC05/CC07

Time Allotted: 3 Hours

Full Marks: 100

The figures in the margin indicate full marks.

Answer Question No. 7 and any *four* from the rest

1. (a) Define sale and agreement to sell. 6
(b) What do you mean by condition and warranty? Explain with the help of examples. 6
(c) Under what circumstances can a breach of condition to be treated as a breach of warranty. 8
2. (a) Discuss the provisions regarding the effects of ratification with the help of illustrations. 6
(b) Explain the different modes of termination of contract of agency. 6
(c) Explain with the help of illustrations the provisions regarding the effect of agency on contracts with third persons. 8
3. (a) Explain the maxim ‘nemo dat quod non habet’ and state the exceptions if any. 10
(b) Who is an unpaid seller? Discuss the rights of unpaid seller as against the goods with the help of illustrations. 10
4. (a) Define Partnership. 2
(b) Discuss the nature and modes of determining the existence of partnership. 8
(c) Discuss the provisions relating to incoming and outgoing partners. 10
5. (a) Define bailment. Explain its essential elements with the help of leading case laws. How does bailment differ from a Contract of Sale? 8
(b) Discuss the duties of a bailee under the Indian Contract Act, 1872. Analyse how courts have interpreted reasonable care with reference to case laws. 8
(c) Define Pledge. Explain the rights of a pawnee, especially the right to retain, right to extraordinary expenses and right to sell. 4
6. Distinguish between a Contract of indemnity and a contract of guarantee. How does the nature of liability differ? Examine with statutory provisions and case laws. 20
7. Short questions (Answer any *four*): 5×4 = 20
 - (a) Holder in due course
 - (b) Dishonour of cheque
 - (c) Seller’s Lien
 - (d) Effect of sub-sale or pledge by buyer
 - (e) Pledge by Mercantile agent
 - (f) Concept of Caveat Emptor.

—X—