

Roll. No. ....

Question Booklet Number

O.M.R. Serial No.

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**B.Com. (Hons.) (SEM.-VI) EXAMINATION, 2025-26**

**(NEP & BACK PAPER)**

**COMMERCE**

**( Audit Procedure and Standards )**

**[ CODE : BCH-602 ]**

**Paper Code**

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**Question Booklet  
Series**

**D**

**Time : 1 : 30 Hours**

**Max. Marks : 75**

**Instructions to the Examinee :**

1. Do not open the booklet unless you are asked to do so.
2. The booklet contains 100 questions. Examinee is required to answer 75 questions in the OMR Answer-Sheet provided and not in the question booklet. All questions carry equal marks.
3. Examine the Booklet and the OMR Answer-Sheet very carefully before you proceed. Faulty question booklet due to missing or duplicate pages/questions or having any other discrepancy should be got immediately replaced.
4. Four alternative answers are mentioned for each question as - A, B, C & D in the booklet. The candidate has to choose the correct / answer and mark the same in the OMR Answer-Sheet as per the direction :

**(Remaining instructions on last page)**

**परीक्षार्थियों के लिए निर्देश :**

1. प्रश्न-पुस्तिका को तब तक न खोलें जब तक आपसे कहा न जाए।
2. प्रश्न-पुस्तिका में 100 प्रश्न हैं। परीक्षार्थी को 75 प्रश्नों को केवल दी गई OMR आन्सर-शीट पर ही हल करना है, प्रश्न-पुस्तिका पर नहीं। सभी प्रश्नों के अंक समान हैं।
3. प्रश्नों के उत्तर अंकित करने से पूर्व प्रश्न-पुस्तिका तथा OMR आन्सर-शीट को सावधानीपूर्वक देख लें। दोषपूर्ण प्रश्न-पुस्तिका जिसमें कुछ भाग छपने से छूट गए हों या प्रश्न एक से अधिक बार छप गए हों या उसमें किसी अन्य प्रकार की कमी हो, उसे तुरन्त बदल लें।
4. प्रश्न-पुस्तिका में प्रत्येक प्रश्न के चार सम्भावित उत्तर- A, B, C एवं D हैं। परीक्षार्थी को उन चारों विकल्पों में से सही उत्तर छॉटना है। उत्तर को OMR उत्तर-पत्रक में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

**(शेष निर्देश अन्तिम पृष्ठ पर)**

1. Profit distribution is:
  - (A) P&L appropriation
  - (B) Balance sheet
  - (C) None
  - (D) Both (A) and (B)
2. Capital balance is:
  - (A) Liability
  - (B) Asset
  - (C) Income
  - (D) None of the above
3. Goodwill adjustment is:
  - (A) Entry
  - (B) Expense
  - (C) Asset
  - (D) None of the above
4. Retirement reduces:
  - (A) Partners
  - (B) Profit
  - (C) Loss
  - (D) None of the above
5. Death of partner requires:
  - (A) Settlement
  - (B) Profit
  - (C) Loss
  - (D) None of the above
6. Dissolution expenses are:
  - (A) Expense
  - (B) Income
  - (C) Asset
  - (D) None of the above
7. Assets realized at:
  - (A) Sale value
  - (B) Cost
  - (C) Market
  - (D) None of the above
8. Liabilities are:
  - (A) Paid
  - (B) Ignored
  - (C) None
  - (D) Both (A) and (B)
9. Final payment is to:
  - (A) Partners
  - (B) Creditors
  - (C) Both (A) and (B)
  - (D) None of the above

10. Insurance premium is:
- (A) Income
  - (B) Expense
  - (C) Asset
  - (D) None of the above
11. Claim paid is:
- (A) Expense
  - (B) Income
  - (C) Asset
  - (D) None of the above
12. Life insurance relates to:
- (A) Property
  - (B) Life
  - (C) Goods
  - (D) None of the above
13. General insurance relates to:
- (A) Life
  - (B) Property
  - (C) Both (A) and (B)
  - (D) None of the above
14. Reserve for unexpired risk is:
- (A) Liability
  - (B) Asset
  - (C) Income
  - (D) None of the above
15. Commission paid is:
- (A) Expense
  - (B) Income
  - (C) Asset
  - (D) None of the above
16. Bonus paid is:
- (A) Expense
  - (B) Income
  - (C) Asset
  - (D) None of the above
17. Claims outstanding are:
- (A) Liability
  - (B) Asset
  - (C) Income
  - (D) None of the above

18. Insurance contract is:
- (A) Agreement
  - (B) Sale
  - (C) Loan
  - (D) None of the above
19. Underwriting is:
- (A) Risk assumption
  - (B) Profit
  - (C) Loss
  - (D) None of the above
20. Departmental accounting shows:
- (A) Profit of each dept.
  - (B) Total
  - (C) Loss
  - (D) None of the above
21. Branch account is:
- (A) Nominal
  - (B) Personal
  - (C) Real
  - (D) None of the above
22. Debtors system is:
- (A) Simple
  - (B) Complex
  - (C) None of the above
  - (D) Both (A) and (B)
23. Stock & debtors method is:
- (A) Detailed
  - (B) Simple
  - (C) None of the above
  - (D) Both (A) and (B)
24. Goods sent to branch are:
- (A) Sales
  - (B) Transfer
  - (C) Expense
  - (D) None of the above
25. Hire-purchase includes:
- (A) Installments
  - (B) Cash
  - (C) Loan
  - (D) None of the above

26. Loading means:
- (A) Profit element
  - (B) Expense
  - (C) Loss
  - (D) None of the above
27. Goods sent on consignment are:
- (A) Sales
  - (B) Not sales
  - (C) Expense
  - (D) None of the above
28. Proforma invoice is:
- (A) Actual invoice
  - (B) Dummy invoice
  - (C) Receipt
  - (D) None of the above
29. Insurance claim arises due to:
- (A) Loss
  - (B) Profit
  - (C) Asset
  - (D) None of the above
30. JV ends when:
- (A) Work completed
  - (B) Profit earned
  - (C) Loss incurred
  - (D) None of the above
31. Subscription received in advance is:
- (A) Asset
  - (B) Liability
  - (C) Income
  - (D) None of the above
32. Entrance fee is:
- (A) Capital/Revenue
  - (B) Expense
  - (C) Asset
  - (D) None of the above
33. Legacy is:
- (A) Donation
  - (B) Expense
  - (C) Loss
  - (D) None of the above

34. Capital A/c is:
- (A) Personal
  - (B) Real
  - (C) Nominal
  - (D) None of the above
35. Current A/c is:
- (A) Personal
  - (B) Real
  - (C) Nominal
  - (D) None of the above
36. Dissolution means:
- (A) End
  - (B) Start
  - (C) Profit
  - (D) None of the above
37. Realisation A/c shows:
- (A) Profit/loss
  - (B) Assets
  - (C) Liability
  - (D) None of the above
38. Insolvency means:
- (A) Unable to pay
  - (B) Profit
  - (C) Loss
  - (D) None of the above
39. Partner loan is:
- (A) Liability
  - (B) Asset
  - (C) Expense
  - (D) None of the above
40. Drawings reduce:
- (A) Capital
  - (B) Profit
  - (C) Asset
  - (D) None of the above
41. Interest on capital is:
- (A) Expense
  - (B) Income
  - (C) Asset
  - (D) None of the above
42. Interest on drawings is:
- (A) Income
  - (B) Expense
  - (C) Asset
  - (D) None of the above

43. Ownership transfers after:
- (A) Final payment
  - (B) First payment
  - (C) None of the above
  - (D) Both (A) and (B)
44. Interest in HP is:
- (A) Expense
  - (B) Income
  - (C) Asset
  - (D) None of the above
45. Repossession means:
- (A) Taking back goods
  - (B) Selling
  - (C) Buying
  - (D) None of the above
46. Installment includes:
- (A) Principal + interest
  - (B) Interest
  - (C) Principal
  - (D) None of the above
47. Royalty is paid for:
- (A) Use of asset
  - (B) Profit
  - (C) Loss
  - (D) None of the above
48. Minimum rent is:
- (A) Fixed
  - (B) Variable
  - (C) None of the above
  - (D) Both (A) and (B)
49. Shortworking means:
- (A) Deficiency
  - (B) Profit
  - (C) Loss
  - (D) None of the above
50. Recoupment means:
- (A) Recovery
  - (B) Loss
  - (C) Expense
  - (D) None of the above

51. Royalty account is:
- (A) Nominal
  - (B) Real
  - (C) Personal
  - (D) None of the above
52. Branch profit is calculated by:
- (A) Branch A/c
  - (B) P&L
  - (C) Both (A) and (B)
  - (D) None of the above
53. Partnership is:
- (A) Agreement
  - (B) Contract
  - (C) Both (A) and (B)
  - (D) None of the above
54. Profit sharing ratio is:
- (A) Agreement
  - (B) Law
  - (C) None
  - (D) Both (A) and (B)
55. Admission increases:
- (A) Partners
  - (B) Profit
  - (C) Loss
  - (D) None of the above
56. Goodwill is:
- (A) Intangible asset
  - (B) Liability
  - (C) Expense
  - (D) None of the above
57. Revaluation A/c shows:
- (A) Profit/loss
  - (B) Assets
  - (C) Liability
  - (D) None of the above
58. Sacrificing ratio used in:
- (A) Admission
  - (B) Retirement
  - (C) None
  - (D) Both (A) and (B)
59. Gaining ratio used in:
- (A) Retirement
  - (B) Admission
  - (C) Both (A) and (B)
  - (D) None of the above

60. Non-trading organizations aim at:
- (A) Profit
  - (B) Service
  - (C) Trade
  - (D) None of the above
61. Main income of NPO is:
- (A) Sales
  - (B) Subscription
  - (C) Interest
  - (D) None of the above
62. Receipts & Payments A/c is:
- (A) Real
  - (B) Summary of cash
  - (C) Nominal
  - (D) None of the above
63. Income & Expenditure A/c shows:
- (A) Cash balance
  - (B) Surplus/deficit
  - (C) Assets
  - (D) None of the above
64. Capital fund represents:
- (A) Liability
  - (B) Asset
  - (C) Accumulated fund
  - (D) None of the above
65. Outstanding subscription is:
- (A) Asset
  - (B) Liability
  - (C) Expense
  - (D) None of the above
66. Joint venture is:
- (A) Permanent
  - (B) Temporary
  - (C) Long-term
  - (D) None of the above
67. Co-venturers share:
- (A) Profit
  - (B) Loss
  - (C) Both (A) and (B)
  - (D) None of the above

68. Honorarium is:
- (A) Expense
  - (B) Income
  - (C) Asset
  - (D) None of the above
69. Bank prepares:
- (A) Balance sheet
  - (B) P&L
  - (C) Both (A) and (B)
  - (D) None of the above
70. Interest on loans is:
- (A) Income
  - (B) Expense
  - (C) Asset
  - (D) None of the above
71. Rebate on bills discounted is:
- (A) Liability
  - (B) Income
  - (C) Expense
  - (D) None of the above
72. NPA stands for:
- (A) Non-performing asset
  - (B) Net profit asset
  - (C) None of the above
  - (D) Both (A) and (B)
73. CRR is:
- (A) Cash reserve
  - (B) Capital reserve
  - (C) None of the above
  - (D) Both (A) and (B)
74. SLR is:
- (A) Statutory liquidity ratio
  - (B) Sales ratio
  - (C) None of the above
  - (D) Both (A) and (B)
75. Bank income includes:
- (A) Interest
  - (B) Commission
  - (C) Both (A) and (B)
  - (D) None of the above

76. Bank balance sheet shows:
- (A) Assets
  - (B) Liabilities
  - (C) Both (A) and (B)
  - (D) None of the above
77. Deposits are:
- (A) Liability
  - (B) Asset
  - (C) Income
  - (D) None of the above
78. Loans are:
- (A) Asset
  - (B) Liability
  - (C) Expense
  - (D) None of the above
79. Discounting bills generates:
- (A) Income
  - (B) Expense
  - (C) Loss
  - (D) None of the above
80. Premium received in advance is:
- (A) Liability
  - (B) Asset
  - (C) Income
  - (D) None of the above
81. Reinsurance means:
- (A) Risk sharing
  - (B) Profit
  - (C) Loss
  - (D) None of the above
82. Solvency ratio measures:
- (A) Stability
  - (B) Profit
  - (C) Loss
  - (D) None of the above
83. Banking regulation is done by:
- (A) RBI
  - (B) IMF
  - (C) WTO
  - (D) None of the above

84. Consignment ownership remains with:
- (A) Consignee
  - (B) Consignor
  - (C) Buyer
  - (D) None of the above
85. Consignee earns:
- (A) Salary
  - (B) Commission
  - (C) Profit
  - (D) None of the above
86. Del credere commission covers:
- (A) Bad debts
  - (B) Profit
  - (C) Loss
  - (D) None of the above
87. Normal loss is:
- (A) Avoidable
  - (B) Unavoidable
  - (C) Profit
  - (D) None of the above
88. Abnormal loss is:
- (A) Expected
  - (B) Unexpected
  - (C) Profit
  - (D) None of the above
89. Joint venture account is:
- (A) Nominal
  - (B) Real
  - (C) Personal
  - (D) None of the above
90. Memorandum JV A/c is:
- (A) Temporary
  - (B) Permanent
  - (C) Real
  - (D) None of the above
91. Consignment stock belongs to:
- (A) Consignee
  - (B) Consignor
  - (C) Buyer
  - (D) None of the above

92. Branch stock is:
- (A) Asset
  - (B) Liability
  - (C) Expense
  - (D) None of the above
93. Goods in transit is:
- (A) Asset
  - (B) Liability
  - (C) Expense
  - (D) None of the above
94. Loading is:
- (A) Profit element
  - (B) Expense
  - (C) Loss
  - (D) None of the above
95. Department expenses are:
- (A) Allocated
  - (B) Ignored
  - (C) None of the above
  - (D) Both (A) and (B)
96. Inter-branch transfer is:
- (A) Internal
  - (B) External
  - (C) None of the above
  - (D) Both (A) and (B)
97. Hire vendor is:
- (A) Seller
  - (B) Buyer
  - (C) None
  - (D) Both (A) and (B)
98. Hire-purchaser is:
- (A) Buyer
  - (B) Seller
  - (C) None
  - (D) Both (A) and (B)
99. Cash price is:
- (A) Original price
  - (B) Total price
  - (C) None
  - (D) Both (A) and (B)
100. Installment system is:
- (A) Credit sale
  - (B) Cash
  - (C) None
  - (D) Both (A) and (B)

**Rough Work / रफ कार्य**

**Example :**

**Question :**

Q.1 (A) ● (C) (D)

Q.2 (A) (B) ● (D)

Q.3 (A) ● (C) (D)

5. Each question carries equal marks. Marks will be awarded according to the number of correct answers you have.
6. All answers are to be given on OMR Answer Sheet only. Answers given anywhere other than the place specified in the answer sheet will not be considered valid.
7. Before writing anything on the OMR Answer Sheet, all the instructions given in it should be read carefully.
8. After the completion of the examination, candidates should leave the examination hall only after providing their OMR Answer Sheet to the invigilator. Candidate can carry their Question Booklet.
9. There will be no negative marking.
10. Rough work, if any, should be done on the blank pages provided for the purpose in the booklet.
11. To bring and use of log-book, calculator, pager & cellular phone in examination hall is prohibited.
12. In case of any difference found in English and Hindi version of the question, the English version of the question will be held authentic.

**Impt. On opening the question booklet, first check that all the pages of the question booklet are printed properly. If there is any discrepancy in the question Booklet, then after showing it to the invigilator, get another question Booklet of the same series.**

**उदाहरण :**

**प्रश्न :**

प्रश्न 1 (A) ● (C) (D)

प्रश्न 2 (A) (B) ● (D)

प्रश्न 3 (A) ● (C) (D)

5. प्रत्येक प्रश्न के अंक समान हैं। आपके जितने उत्तर सही होंगे, उन्हीं के अनुसार अंक प्रदान किये जायेंगे।
6. सभी उत्तर केवल ओ०एम०आर० उत्तर-पत्रक (OMR Answer Sheet) पर ही दिये जाने हैं। उत्तर-पत्रक में निर्धारित स्थान के अलावा अन्यत्र कहीं पर दिया गया उत्तर मान्य नहीं होगा।
7. ओ०एम०आर० उत्तर-पत्रक (OMR Answer Sheet) पर कुछ भी लिखने से पूर्व उसमें दिये गये सभी अनुदेशों को सावधानीपूर्वक पढ़ लिया जाये।
8. परीक्षा समाप्ति के उपरान्त परीक्षार्थी कक्ष निरीक्षक को अपनी OMR Answer Sheet उपलब्ध कराने के बाद ही परीक्षा कक्ष से प्रस्थान करें। परीक्षार्थी अपने साथ प्रश्न-पुस्तिका ले जा सकते हैं।
9. निगेटिव मार्किंग नहीं है।
10. कोई भी रफ कार्य, प्रश्न-पुस्तिका में, रफ-कार्य के लिए दिए खाली पेज पर ही किया जाना चाहिए।
11. परीक्षा-कक्ष में लॉग-बुक, कैल्कुलेटर, पेजर तथा सेल्युलर फोन ले जाना तथा उसका उपयोग करना वर्जित है।
12. प्रश्न के हिन्दी एवं अंग्रेजी रूपान्तरण में भिन्नता होने की दशा में प्रश्न का अंग्रेजी रूपान्तरण ही मान्य होगा।

**महत्वपूर्ण:** प्रश्नपुस्तिका खोलने पर प्रथमतः जाँच कर देख लें कि प्रश्नपुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्नपुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सिरीज की दूसरी प्रश्नपुस्तिका प्राप्त कर लें।