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Roll No. \_\_\_\_\_

O.M.R. Serial No. :

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Question Booklet Number

**BBA (IV Semester) Examination, 2025-26**  
**(NEP Back Paper)**

**F010402T - A : Specialized Accounting**

**F010402T - B : Consumer Behaviour**

Paper Code							
F	0	1	0	4	0	2	T

Question Booklet Series

**D**

**Time : 1 : 30 Hours ]**

**[ Maximum 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. Booklet is in two Section : **Section-A (1-50) & Section-B (51-100)**. Candidate should select 37 and 38 questions respectively from both Sections. **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.

*(Remaining instructions on the 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। प्रश्न-पुस्तिका दो खण्डों : **खण्ड-अ (1-50) तथा खण्ड-ब (51-100)** में है। परीक्षार्थी को प्रत्येक खण्ड से क्रमशः 37 और 38 प्रश्न करने हैं। **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 गये हों या प्रश्न एक से अधिक बार छप गए हों या उसमें किसी अन्य प्रकार की कमी हो, तो उसे तुरन्त बदल लें।

*(शेष निर्देश अन्तिम पृष्ठ पर)*

## Rough Work

## **F010402T - A : Specialized Accounting**

1. Legacy is:
  - (A) Donation
  - (B) Expense
  - (C) Loss
  - (D) None
2. Entrance fee is:
  - (A) Capital/Revenue
  - (B) Expense
  - (C) Asset
  - (D) None
3. Subscription received in advance is:
  - (A) Asset
  - (B) Liability
  - (C) Income
  - (D) None
4. Joint venture ends when:
  - (A) Work complete
  - (B) Profit
  - (C) Loss
  - (D) None
5. Insurance claim relates to:
  - (A) Loss
  - (B) Profit
  - (C) Asset
  - (D) None
6. Proforma invoice is:
  - (A) Actual invoice
  - (B) Dummy invoice
  - (C) Receipt
  - (D) None
7. Goods sent on consignment are:
  - (A) Sales
  - (B) Not sales
  - (C) Expense
  - (D) None
8. Loading means:
  - (A) Profit element
  - (B) Loss
  - (C) Expense
  - (D) None

9. Consignment stock belongs to:
- (A) Consignee
  - (B) Consignor
  - (C) Buyer
  - (D) None
10. Memorandum JV A/c is:
- (A) Temporary
  - (B) Permanent
  - (C) Real
  - (D) None
11. Joint venture account is:
- (A) Nominal
  - (B) Real
  - (C) Personal
  - (D) None
12. Abnormal loss is:
- (A) Expected
  - (B) Unexpected
  - (C) Profit
  - (D) None
13. Normal loss is:
- (A) Avoidable
  - (B) Unavoidable
  - (C) Profit
  - (D) None
14. Del credere commission covers:
- (A) Bad debts
  - (B) Profit
  - (C) Loss
  - (D) None
15. Consignee earns:
- (A) Salary
  - (B) Commission
  - (C) Profit
  - (D) None
16. Consignor sends goods to:
- (A) Buyer
  - (B) Consignee
  - (C) Bank
  - (D) None
17. Consignment involves:
- (A) Sale
  - (B) Transfer of goods
  - (C) Ownership transfer
  - (D) None

18. Co-venturers share:

- (A) Profit
- (B) Loss
- (C) Both
- (D) None

19. Joint venture is:

- (A) Long-term
- (B) Short-term
- (C) Permanent
- (D) None

20. Subscription outstanding is:

- (A) Asset
- (B) Liability
- (C) Income
- (D) None

21. Capital fund is:

- (A) Liability
- (B) Asset
- (C) Owner fund
- (D) None

22. Income & Expenditure A/c shows:

- (A) Cash
- (B) Profit/Loss
- (C) Assets
- (D) None

23. Receipts & Payments A/c is:

- (A) Nominal
- (B) Real
- (C) Summary of cash
- (D) None

24. Main source of income for NPO:

- (A) Sales
- (B) Subscription
- (C) Profit
- (D) None

25. Non-trading organizations are formed for:

- (A) Profit
- (B) Service
- (C) Trade
- (D) None

26. Insurance contract is:

- (A) Agreement
- (B) Sale
- (C) Loan
- (D) None

27. Banking regulation is by:

- (A) RBI
- (B) IMF
- (C) WTO
- (D) None

28. Solvency ratio measures:

- (A) Stability
- (B) Profit
- (C) Loss
- (D) None

29. Reinsurance means:

- (A) Risk sharing
- (B) Profit
- (C) Loss
- (D) None

30. Premium received in advance is:

- (A) Liability
- (B) Asset
- (C) Income
- (D) None

31. Discounting of bills gives:

- (A) Income
- (B) Expense
- (C) Loss
- (D) None

32. Loan is:

- (A) Asset
- (B) Liability
- (C) Expense
- (D) None

33. Deposit is:

- (A) Liability
- (B) Asset
- (C) Income
- (D) None

34. Profit of bank depends on:

- (A) Interest
- (B) Expenses
- (C) Both
- (D) None

35. Bank balance sheet shows:

- (A) Assets
- (B) Liabilities
- (C) Both
- (D) None

36. Claims outstanding are:

- (A) Liability
- (B) Asset
- (C) Income
- (D) None

37. Bonus paid is:

- (A) Expense
- (B) Income
- (C) Asset
- (D) None

38. Commission paid is:

- (A) Expense
- (B) Income
- (C) Asset
- (D) None

39. Reserve for unexpired risk is:

- (A) Liability
- (B) Asset
- (C) Income
- (D) None

40. General insurance deals with:

- (A) Life
- (B) Property
- (C) Both
- (D) None

41. Life insurance deals with:

- (A) Property
- (B) Life
- (C) Goods
- (D) None

42. Claim paid is:
- (A) Expense
  - (B) Income
  - (C) Asset
  - (D) None
43. Insurance premium is:
- (A) Income
  - (B) Expense
  - (C) Asset
  - (D) None
44. Bank income includes:
- (A) Interest
  - (B) Commission
  - (C) Both
  - (D) None
45. SLR means:
- (A) Statutory liquidity ratio
  - (B) Sales ratio
  - (C) None
  - (D) Both
46. CRR is:
- (A) Cash reserve
  - (B) Capital reserve
  - (C) None
  - (D) Both
47. NPA means:
- (A) Non-performing asset
  - (B) Net profit asset
  - (C) None
  - (D) Both
48. Rebate on bills discounted is:
- (A) Income
  - (B) Liability
  - (C) Expense
  - (D) None
49. Interest on loans is:
- (A) Expense
  - (B) Income
  - (C) Asset
  - (D) None
50. Banking company prepares:
- (A) Balance sheet
  - (B) P&L
  - (C) Both
  - (D) None

## **F010402T - B : Consumer Behaviour**

51. A customer recommends a good product to others. This shows:
- (A) Negative feedback
  - (B) Positive word of mouth
  - (C) Production promotion
  - (D) Industrial marketing
52. A person buys organic food due to cultural beliefs. This reflects:
- (A) Cultural influence
  - (B) Production influence
  - (C) Accounting influence
  - (D) Industrial influence
53. A company studies customer complaints after purchase. This stage relates to:
- (A) Post purchase behaviour
  - (B) Need recognition
  - (C) Information search
  - (D) Advertising
54. A consumer compares several smartphone brands before buying. This stage is:
- (A) Need recognition
  - (B) Evaluation of alternatives
  - (C) Post purchase behaviour
  - (D) Production analysis
55. A teenager buys a sneaker brand because friends use it. This is:
- (A) Family influence
  - (B) Reference group influence
  - (C) Cultural influence
  - (D) Economic influence
56. Consumer satisfaction leads to:
- (A) Brand loyalty
  - (B) Factory expansion
  - (C) Tax increase
  - (D) Import growth
57. Social influence includes:
- (A) Tax systems
  - (B) Production systems
  - (C) Accounting rules
  - (D) Culture and reference groups
58. Personal influence includes:
- (A) Friends and family
  - (B) Machines
  - (C) Buildings
  - (D) Finance

59. Cultural values affect:
- (A) Machinery
  - (B) Factory design
  - (C) Buying patterns
  - (D) Accounting
60. Reference groups can influence:
- (A) Attitudes and behaviour
  - (B) Production machines
  - (C) Factory workers
  - (D) Accounting reports
61. Dissatisfied consumers may:
- (A) Complain or switch brands
  - (B) Increase production
  - (C) Reduce taxes
  - (D) Build factories
62. Consumer satisfaction refers to:
- (A) Reducing costs
  - (B) Increasing production
  - (C) Increasing imports
  - (D) Meeting consumer expectations
63. Word of mouth communication is:
- (A) Personal communication
  - (B) Industrial communication
  - (C) Accounting communication
  - (D) Production communication
64. Advertising is part of:
- (A) Consumer communication
  - (B) Production planning
  - (C) Accounting
  - (D) Manufacturing
65. Communication process involves:
- (A) Factory and machine
  - (B) Sender, message and receiver
  - (C) Export and import
  - (D) Profit and loss
66. After buying a product, consumers may experience
- (A) Satisfaction or dissatisfaction
  - (B) Production increase
  - (C) Export increase
  - (D) Import increase
67. Evaluating different brands is called:
- (A) Evaluation of alternatives
  - (B) Need recognition
  - (C) Production planning
  - (D) Accounting

68. Searching for product information is called:
- (A) Information search
  - (B) Production analysis
  - (C) Accounting
  - (D) Manufacturing
69. Consumer decision making begins with:
- (A) Purchase decision
  - (B) Need recognition
  - (C) Evaluation of alternatives
  - (D) Post purchase behaviour
70. Opinion leaders influence:
- (A) Government policies
  - (B) Consumer decisions
  - (C) Production levels
  - (D) Accounting systems
71. Social class is determined by:
- (A) Income, education and occupation
  - (B) Production capacity
  - (C) Advertising budget
  - (D) Export level
72. Culture mainly affects:
- (A) Production level
  - (B) Consumer values and behaviour
  - (C) Import duties
  - (D) Factory operations
73. Family influence on buying behaviour is considered:
- (A) Social influence
  - (B) Economic influence
  - (C) Political influence
  - (D) Industrial influence
74. A reference group is:
- (A) A production unit
  - (B) A group influencing consumer behaviour
  - (C) A financial institution
  - (D) A manufacturing firm
75. Consumer decision making refers to:
- (A) Manufacturing goods
  - (B) Process of selecting products
  - (C) Importing goods
  - (D) Exporting goods

76. A company changes specifications while reordering a machine. This is:
- (A) New task
  - (B) Straight rebuy
  - (C) Modified rebuy
  - (D) Consumer purchase
77. A bank focuses on improving customer service experience. This relates to:
- (A) Service marketing
  - (B) Industrial production
  - (C) Manufacturing
  - (D) Accounting
78. A hospital evaluates different suppliers before buying equipment. This stage is:
- (A) Production planning
  - (B) Supplier selection
  - (C) Export planning
  - (D) Accounting
79. A firm buys new software for the first time. This is:
- (A) New task buying
  - (B) Straight rebuy
  - (C) Modified rebuy
  - (D) Consumer buying
80. A company purchases raw materials regularly from the same supplier. This is:
- (A) Straight rebuy
  - (B) Modified rebuy
  - (C) New task
  - (D) Consumer purchase
81. Service marketing focuses on :
- (A) Machinery
  - (B) Customer experience
  - (C) Raw materials
  - (D) Production cost
82. Customer satisfaction in services depends on:
- (A) Service quality
  - (B) Production level
  - (C) Factory size
  - (D) Export value
83. Banking and education are examples of:
- (A) Services
  - (B) Goods
  - (C) Machines
  - (D) Raw materials

84. Services are characterized by:
- (A) Intangibility
  - (B) Perishability
  - (C) All of the above
  - (D) None of the above
85. Service marketing mainly deals with:
- (A) Intangible products
  - (B) Tangible goods
  - (C) Machines
  - (D) Raw materials
86. Supplier selection involves:
- (A) Choosing the best supplier
  - (B) Producing goods
  - (C) Advertising
  - (D) Accounting
87. Industrial buying process begins with:
- (A) Problem recognition
  - (B) Production
  - (C) Exporting
  - (D) Accounting
88. Industrial buyers focus mainly on:
- (A) Quality and price
  - (B) Colour
  - (C) Fashion
  - (D) Style
89. Modified rebuy occurs when:
- (A) Product is exported
  - (B) No changes are made
  - (C) Some changes are made in order
  - (D) Product is manufactured
90. Straight rebuy occurs when:
- (A) Product is reordered without change
  - (B) New product is purchased
  - (C) Product is redesigned
  - (D) Product is exported
91. A new task buying situation occurs when:
- (A) Buying a product for the first time
  - (B) Reordering same product
  - (C) Buying cheaper product
  - (D) Buying imported product
92. Derived demand means demand derived from :
- (A) Export demand
  - (B) Consumer demand
  - (C) Government demand
  - (D) Financial demand

93. Industrial demand is:
- (A) Derived demand
  - (B) Direct demand
  - (C) Independent demand
  - (D) Seasonal demand
94. Industrial markets differ from consumer markets because:
- (A) They involve larger purchases
  - (B) They involve smaller purchases
  - (C) They involve only individuals
  - (D) They involve only families
95. The person who controls information flow is:
- (A) Buyer
  - (B) User
  - (C) Gatekeeper
  - (D) Seller
96. The person who actually uses the product is called:
- (A) User
  - (B) Buyer
  - (C) Influencer
  - (D) Gatekeeper
97. The buying center includes:
- (A) Users and influencers
  - (B) Machines
  - (C) Buildings
  - (D) Advertisements
98. The industrial buying process involves:
- (A) Several participants
  - (B) One person only
  - (C) Machines
  - (D) Factories only
99. Industrial buyers include :
- (A) Individuals only
  - (B) Children
  - (C) Families
  - (D) Companies and institutions
100. Industrial buying behaviour refers to:
- (A) Purchase by organizations
  - (B) Purchase by individuals
  - (C) Household buying
  - (D) Personal shopping

## **Rough Work**

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 :

**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.**

4. प्रश्न-पुस्तिका में प्रत्येक प्रश्न के चार सम्भावित उत्तर- A, B, C तथा D हैं। परीक्षार्थी को उन चारों विकल्पों में से सही उत्तर छँटना है। उत्तर को OMR उत्तर-पत्रक में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

**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 ओ.एम.आर. 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. ओ.एम.आर. 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 :** प्रश्न-पुस्तिका खोलने पर प्रथमतः जाँच कर देख लें कि प्रश्न-पुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्न-पुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सीरीज की दूसरी प्रश्न-पुस्तिका प्राप्त कर लें।