

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 (GROUP-A : ACCOUNTING & FINANCIAL SERVICES)  
( GST Accounting : Procedure & Software Operation )**

[ CODE : BCH-605 (AFS) ]

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. MARG GST is mainly used for :
  - (A) Billing
  - (B) Gaming
  - (C) Coding
  - (D) None of these
2. GST software helps in :
  - (A) Loss
  - (B) Delay
  - (C) Automation
  - (D) None of these
3. Zoho Books is :
  - (A) Manual
  - (B) Offline
  - (C) Cloud-based
  - (D) None of these
4. Zoho Books supports :
  - (A) Manual
  - (B) Offline only
  - (C) Online access
  - (D) None of these
5. Operation excellence ensures :
  - (A) Quality
  - (B) Delay
  - (C) Loss
  - (D) None of these
6. Software ensures:
  - (A) Delay
  - (B) Error
  - (C) Accuracy
  - (D) None of these
7. MARG ERP 9+ is mainly used for :
  - (A) Coding
  - (B) Gaming
  - (C) Billing and accounting
  - (D) None of these
8. GST software improves :
  - (A) Delay
  - (B) Errors
  - (C) Accuracy
  - (D) None of these
9. GST software ensures :
  - (A) Loss
  - (B) Delay
  - (C) Compliance
  - (D) None of these
10. Features of GST software include :
  - (A) Automation
  - (B) Security
  - (C) Backup
  - (D) All of the above

11. Electronic Liability Ledger shows :
- (A) Tax payable
  - (B) Cash
  - (C) Profit
  - (D) None of these
12. Cash ledger is used for :
- (A) Tax payment
  - (B) Stock
  - (C) Profit
  - (D) None of these
13. GSTR-9 is filed :
- (A) Annually
  - (B) Monthly
  - (C) Daily
  - (D) None of these
14. GST is collected by :
- (A) Seller
  - (B) Buyer
  - (C) Bank
  - (D) None of these
15. Debit means :
- (A) Left side
  - (B) Right side
  - (C) None of these
  - (D) Both (A) and (B)
16. GSTR-1 includes invoice details :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
17. GST returns ensure compliance :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
18. Liability ledger increases tax dues :
- (A) Yes
  - (B) No
  - (C) Sometimes
  - (D) None of these



27. GST records include refund details :
- (A) Yes
  - (B) No
  - (C) Sometimes
  - (D) None of these
28. GST compliance depends on proper records :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
29. GST allows cloud-based records :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
30. Failure to produce records leads to penalty :
- (A) Yes
  - (B) No
  - (C) Sometimes
  - (D) None of these
31. Missing invoices affect ITC :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
32. Proper records help detect fraud :
- (A) Yes
  - (B) No
  - (C) Sometimes
  - (D) None of these
33. Old records may be required in disputes :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
34. GST accounting requires discipline :
- (A) Yes
  - (B) No
  - (C) Sometimes
  - (D) None of these

35. Accounting software improves :  
(A) Loss  
(B) Delay  
(C) Efficiency  
(D) None of these
36. Multi-user feature allows :  
(A) Many users  
(B) One user  
(C) No user  
(D) None of these
37. Inventory management tracks :  
(A) None of these  
(B) Profit  
(C) Salary  
(D) Stock
38. ERP integrates :  
(A) Device  
(B) One department  
(C) None of these  
(D) All departments
39. Software reduces :  
(A) Profit  
(B) Accuracy  
(C) Manual work  
(D) None of these
40. Software update improves :  
(A) Performance  
(B) Delay  
(C) Loss  
(D) None of these
41. Software generates :  
(A) Codes  
(B) Games  
(C) Reports  
(D) None of these
42. Software backup ensures :  
(A) Delay  
(B) Data loss  
(C) Data safety  
(D) None of these
43. GST software supports :  
(A) Coding  
(B) Gaming  
(C) Return filing  
(D) None of these
44. Software features include :  
(A) Automation  
(B) Security  
(C) Backup  
(D) All of the above

45. ITC is available for:
- (A) Business use
  - (B) Personal use
  - (C) Salary
  - (D) None of these
46. Output tax is :
- (A) Income tax
  - (B) Tax on purchase
  - (C) Tax on sales
  - (D) None of these
47. GST entries must include :
- (A) Tax components
  - (B) Profit
  - (C) Salary
  - (D) None of these
48. GST compliance depends on :
- (A) Delay
  - (B) Guess
  - (C) Accuracy
  - (D) None of these
49. GST return filing ensures :
- (A) Compliance
  - (B) Loss
  - (C) Delay
  - (D) None of these
50. GST entries affect :
- (A) Coding
  - (B) Gaming
  - (C) Financial statements
  - (D) None of these
51. SGST is collected by :
- (A) Bank
  - (B) Central Government
  - (C) State Government
  - (D) None of these
52. ITC requires :
- (A) Salary
  - (B) Profit
  - (C) Valid invoice
  - (D) None of these

53. GST compliance ensures :
- (A) Legal safety
  - (B) Loss
  - (C) Delay
  - (D) None of these
54. GST records help in :
- (A) Decision making
  - (B) Gaming
  - (C) Coding
  - (D) None of these
55. GST entries must be :
- (A) Systematic
  - (B) Random
  - (C) Ignored
  - (D) None of these
56. GST compliance improves :
- (A) Credibility
  - (B) Delay
  - (C) Loss
  - (D) None of these
57. GST system supports :
- (A) Loss
  - (B) Delay
  - (C) Digitalization
  - (D) None of these
58. Tally is used for :
- (A) Designing
  - (B) Gaming
  - (C) Accounting
  - (D) None of these
59. Accounting software maintains :
- (A) Devices
  - (B) Files
  - (C) Ledgers
  - (D) None of these
60. Desktop software works on :
- (A) Mobile only
  - (B) Internet only
  - (C) Computer
  - (D) None of these

61. Responsibility to maintain accounts lies with :
- (A) Registered person
  - (B) Government
  - (C) Bank
  - (D) None of these
62. GST requires maintenance of :
- (A) Stock records
  - (B) Financial records
  - (C) Both (A) and (B)
  - (D) None of these
63. Output tax means :
- (A) Tax on purchase
  - (B) Tax on sales
  - (C) Income tax
  - (D) None of these
64. Accounts must be :
- (A) Deleted
  - (B) Old
  - (C) Updated
  - (D) None of these
65. Invoice is proof of :
- (A) File
  - (B) Device
  - (C) Transaction
  - (D) None of these
66. GST records include sales invoices :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
67. Records must be presented on relevant authority demand :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
68. Records must include outward supplies :
- (A) Yes
  - (B) No
  - (C) Sometimes
  - (D) None of these

69. GST records support financial statements :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
70. Errors must be corrected timely :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
71. Proper accounting ensures smooth audit :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
72. GST ensures proper documentation :
- (A) Yes
  - (B) No
  - (C) Sometimes
  - (D) None of these
73. Records must be authentic :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
74. GST requires regular updates :
- (A) Yes
  - (B) No
  - (C) Sometimes
  - (D) None of these
75. Records must be reliable :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
76. GST requires proper documentation :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these

77. GSTR-1 affects ITC of buyer :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
78. GSTR-3B is summary of tax :
- (A) Yes
  - (B) No
  - (C) Sometimes
  - (D) None of these
79. GST payable is calculated monthly :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
80. Liability ledger shows tax dues :
- (A) Yes
  - (B) No
  - (C) Sometimes
  - (D) None of these
81. GSTR-3B requires summary figures :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
82. Ledger is final book of accounts :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these
83. GST returns require reconciliation :
- (A) Yes
  - (B) No
  - (C) Sometimes
  - (D) None of these
84. GST includes CGST, SGST, IGST :
- (A) No
  - (B) Yes
  - (C) Sometimes
  - (D) None of these



93. Ledger posting helps in :
- (A) Saving
  - (B) Deletion
  - (C) Classification
  - (D) None of these
94. GST portal is used for :
- (A) Coding
  - (B) Gaming
  - (C) Filing returns
  - (D) None of these
95. GST audit checks :
- (A) Coding
  - (B) Gaming
  - (C) Records
  - (D) None of these
96. GST compliance avoids :
- (A) Penalty
  - (B) Reward
  - (C) Profit
  - (D) None of these
97. GST portal maintains :
- (A) Ledgers
  - (B) Files
  - (C) Devices
  - (D) None of these
98. GST return includes:
- (A) Coding
  - (B) Gaming
  - (C) Outward supplies
  - (D) None of these
99. GST law requires :
- (A) Compliance
  - (B) Delay
  - (C) Loss
  - (D) None of these
100. ITC helps in :
- (A) Profit
  - (B) Increasing tax
  - (C) Reducing tax
  - (D) None of these

## **Rough Work**

**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.

**Imp't. 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।