

Roll. No.

Question Booklet Number

O.M.R. Serial No.

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BBA (Retail Operations) (SEM.-IV) EXAMINATION, 2025-26
Old Syllabus (Effective from 2024) (Back Paper) (AEDP)
CORE COURSE-II
(Fundamentals of Financial & Cost Accounting)

Paper Code						
A	9	0	1	0	4	9
T						

[Code : DSC-401]

Question Booklet
Series

C

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 only 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 केवल 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 छँटना है। उत्तर को OMR उत्तर-पत्रक में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

(शेष निर्देश अन्तिम पृष्ठ पर)

1. Sales returns are:
 - (A) Income
 - (B) Asset
 - (C) Expense
 - (D) Reduction in sales
2. Purchases returns are:
 - (A) Income
 - (B) Reduction in purchases
 - (C) Expense
 - (D) Liability
3. Discount allowed is:
 - (A) Expense
 - (B) Income
 - (C) Asset
 - (D) Liability
4. Discount received is:
 - (A) Expense
 - (B) Income
 - (C) Asset
 - (D) Loss
5. Cash book records:
 - (A) Cash transactions
 - (B) Credit transactions
 - (C) Assets
 - (D) Liabilities
6. Bank overdraft is:
 - (A) Asset
 - (B) Liability
 - (C) Income
 - (D) Expense
7. Departmental accounting helps in:
 - (A) Cost reduction
 - (B) Auditing
 - (C) Department performance analysis
 - (D) None of the above
8. Departmental accounts are prepared for:
 - (A) Whole business
 - (B) Each department
 - (C) Customers
 - (D) Suppliers

9. Cost means:
- (A) Expense incurred
 - (B) Income
 - (C) Profit
 - (D) Asset
10. Direct cost is:
- (A) Indirect
 - (B) Traceable
 - (C) Fixed
 - (D) None of the above
11. Indirect cost is:
- (A) Traceable
 - (B) Not traceable
 - (C) Direct
 - (D) None of the above
12. Fixed cost remains:
- (A) Constant
 - (B) Variable
 - (C) Increasing
 - (D) Decreasing
13. Variable cost changes with:
- (A) Time
 - (B) Output
 - (C) Profit
 - (D) None of the above
14. Semi-variable cost is:
- (A) Fixed + variable
 - (B) Only fixed
 - (C) Only variable
 - (D) None of the above
15. Cost centre is:
- (A) Profit
 - (B) Location of cost
 - (C) Income
 - (D) None of the above
16. Cost unit is:
- (A) Unit of product
 - (B) Profit
 - (C) Loss
 - (D) None of the above
17. Cost sheet shows:
- (A) Assets
 - (B) Profit
 - (C) Cost details
 - (D) None of the above

18. Sunk cost is:
- (A) Variable cost
 - (B) Future cost
 - (C) Past cost
 - (D) None of the above
19. Break-even point is:
- (A) No profit no loss
 - (B) Profit
 - (C) Loss
 - (D) None of the above
20. Contribution =
- (A) Expense
 - (B) Profit
 - (C) Sales – variable cost
 - (D) None of the above
21. Overheads are:
- (A) Direct costs
 - (B) Indirect costs
 - (C) Fixed costs
 - (D) None of the above
22. Labour cost is:
- (A) Direct/Indirect
 - (B) Only direct
 - (C) Only indirect
 - (D) None of the above
23. Material cost is:
- (A) Indirect cost
 - (B) Direct cost
 - (C) Fixed
 - (D) None of the above
24. Cost accounting helps in:
- (A) Decision-making
 - (B) Gaming
 - (C) Marketing
 - (D) None of the above
25. Budget is:
- (A) Profit
 - (B) Expense
 - (C) Plan
 - (D) None of the above

26. What is the main objective of accounting?
- (A) Entertainment
 - (B) Recording financial transactions
 - (C) Gaming
 - (D) Advertising
27. Accounting is mainly concerned with:
- (A) Financial information
 - (B) Weather reports
 - (C) Politics
 - (D) None of the above
28. Which concept assumes business is separate from owner?
- (A) Going concern
 - (B) Business entity
 - (C) Matching
 - (D) Cost
29. Accounting records are maintained in:
- (A) Books of accounts
 - (B) Newspapers
 - (C) Magazines
 - (D) Websites
30. Which principle records transactions at cost price?
- (A) Cost concept
 - (B) Matching
 - (C) Accrual
 - (D) Consistency
31. The matching concept relates to:
- (A) Assets and liabilities
 - (B) Income and expenses
 - (C) Cash and bank
 - (D) Capital and drawings
32. Financial statements are prepared at the end of:
- (A) Day
 - (B) Month
 - (C) Accounting period
 - (D) Hour
33. Profit means:
- (A) $\text{Income} > \text{Expenses}$
 - (B) $\text{Expenses} > \text{Income}$
 - (C) $\text{Assets} > \text{Liabilities}$
 - (D) None of the above

34. Net profit =
- (A) Gross profit – expenses
 - (B) Sales
 - (C) Purchases
 - (D) None of the above
35. Balance sheet shows:
- (A) Profit
 - (B) Financial position
 - (C) Expenses
 - (D) Income
36. Fixed assets are:
- (A) Short-term
 - (B) Long-term
 - (C) Current
 - (D) None of the above
37. Current assets are:
- (A) Long-term
 - (B) Short-term
 - (C) Fixed
 - (D) None of the above
38. Debtors are:
- (A) Customers who owe money
 - (B) Suppliers
 - (C) Owners
 - (D) None of the above
39. Creditors are:
- (A) Customers
 - (B) Suppliers
 - (C) Owners
 - (D) None of the above
40. Bills receivable is:
- (A) Asset
 - (B) Liability
 - (C) Expense
 - (D) Income
41. Bills payable is:
- (A) Asset
 - (B) Liability
 - (C) Income
 - (D) Expense
42. Carriage inward is:
- (A) Expense
 - (B) Income
 - (C) Asset
 - (D) Liability

43. Loss means:
- (A) Income > Expenses
 - (B) Expenses > Income
 - (C) Capital > Assets
 - (D) None of the above
44. Trial balance is prepared to check:
- (A) Accuracy of accounts
 - (B) Profit
 - (C) Cash
 - (D) Sales
45. Double entry system means:
- (A) One entry
 - (B) Two entries
 - (C) No entry
 - (D) Three entries
46. Journal is known as:
- (A) Book of final entry
 - (B) Book of original entry
 - (C) Ledger
 - (D) Cash book
47. Ledger contains:
- (A) Accounts
 - (B) Stories
 - (C) Images
 - (D) None of the above
48. Assets are:
- (A) Liabilities
 - (B) Resources owned
 - (C) Expenses
 - (D) Income
49. Liabilities are:
- (A) Debts
 - (B) Assets
 - (C) Income
 - (D) Profit
50. Capital means:
- (A) Liability
 - (B) Expense
 - (C) Income
 - (D) Owner's investment

51. Carriage outward is:
- (A) Asset
 - (B) Income
 - (C) Expense
 - (D) Liability
52. Wages are:
- (A) Asset
 - (B) Indirect expense
 - (C) Income
 - (D) Direct expense
53. Commission received is:
- (A) Income
 - (B) Expense
 - (C) Asset
 - (D) Liability
54. Commission paid is:
- (A) Income
 - (B) Expense
 - (C) Asset
 - (D) Liability
55. Bad debts are:
- (A) Loss
 - (B) Profit
- (C) Asset
- (D) Liability
56. Provision for bad debts is:
- (A) Income
 - (B) Asset
 - (C) Reserve
 - (D) Expense
57. Outstanding expenses are:
- (A) Asset
 - (B) Liability
 - (C) Income
 - (D) Capital
58. Prepaid expenses are:
- (A) Asset
 - (B) Liability
 - (C) Income
 - (D) Capital
59. Cost accounting deals with:
- (A) HR
 - (B) Marketing
 - (C) Cost control
 - (D) None of the above

60. Departmental profit is shown in:
- (A) Balance sheet
 - (B) Journal
 - (C) P&L account
 - (D) Ledger
61. Trading account shows:
- (A) Gross profit
 - (B) Net profit
 - (C) Capital
 - (D) Assets
62. Net profit is calculated after:
- (A) Expenses
 - (B) Income
 - (C) Sales
 - (D) Purchases
63. Closing stock is shown in:
- (A) Trading account
 - (B) Balance sheet
 - (C) Both (A) and (B)
 - (D) None of the above
64. Opening stock appears in:
- (A) Balance sheet
 - (B) Trading account
 - (C) Journal
 - (D) None of the above
65. Purchase means:
- (A) Buying goods
 - (B) Selling goods
 - (C) Expense
 - (D) None of the above
66. Sales means:
- (A) Buying
 - (B) Selling
 - (C) Expense
 - (D) None of the above
67. Gross profit =
- (A) Sales – Purchases
 - (B) Income – Expense
 - (C) Assets – Liabilities
 - (D) None of the above

68. Costing methods include:

- (A) Job costing
- (B) Process costing
- (C) Both (A) and (B)
- (D) None of the above

69. Job costing is used for:

- (A) Specific jobs
- (B) Mass production
- (C) Retail
- (D) None of the above

70. Process costing is used for:

- (A) Retail
- (B) Jobs
- (C) Continuous production
- (D) None of the above

71. Inventory means:

- (A) Stock
- (B) Profit
- (C) Loss
- (D) None of the above

72. FIFO means:

- (A) Last In First Out
- (B) First In First Out
- (C) None of these
- (D) Both (A) and (B)

73. LIFO means:

- (A) First In First Out
- (B) Last In First Out
- (C) None of these
- (D) Both (A) and (B)

74. Cost audit checks:

- (A) Cost records
- (B) Profit
- (C) Assets
- (D) None of the above

75. Cost management helps in:

- (A) Loss
- (B) Efficiency
- (C) Waste
- (D) None of the above

76. Inter-department transfer is:
- (A) External sale
 - (B) Expense
 - (C) Purchase
 - (D) Internal transfer
77. Transfer at invoice price includes:
- (A) Profit
 - (B) Loss
 - (C) Expense
 - (D) None of the above
78. Stock reserve is created for:
- (A) Loss
 - (B) Unrealized profit
 - (C) Cash
 - (D) Expense
79. Allocation means:
- (A) Direct distribution
 - (B) Indirect distribution
 - (C) No distribution
 - (D) None of the above
80. Apportionment is:
- (A) Equal division
 - (B) Proportionate distribution
 - (C) Direct charge
 - (D) None of the above
81. Salaries are allocated based on:
- (A) Area
 - (B) Time
 - (C) Employees
 - (D) Random
82. Rent is apportioned based on:
- (A) Time
 - (B) Area
 - (C) Sales
 - (D) Profit
83. Common expenses are:
- (A) Fixed
 - (B) Variable
 - (C) Direct
 - (D) Indirect

84. Prime cost =
- (A) Indirect cost
 - (B) Direct cost
 - (C) Total cost
 - (D) None of the above
85. Factory cost includes:
- (A) Prime cost + overheads
 - (B) Profit
 - (C) Sales
 - (D) None of the above
86. Office cost includes:
- (A) Production
 - (B) Selling expenses
 - (C) Administrative expenses
 - (D) None of the above
87. Selling cost includes:
- (A) Production
 - (B) Advertisement
 - (C) Purchase
 - (D) None of the above
88. Cost control means:
- (A) Managing cost
 - (B) Increasing cost
 - (C) Ignoring cost
 - (D) None of the above
89. Cost reduction means:
- (A) Increasing cost
 - (B) Decreasing cost
 - (C) Stable cost
 - (D) None of the above
90. Standard cost is:
- (A) Future cost
 - (B) Actual cost
 - (C) Expected cost
 - (D) None of the above
91. Marginal cost is:
- (A) Additional cost
 - (B) Fixed cost
 - (C) Total cost
 - (D) None of the above
92. Opportunity cost is:
- (A) Profit
 - (B) Lost benefit
 - (C) Expense
 - (D) None of the above

93. Drawings reduce:
- (A) Capital
 - (B) Assets
 - (C) Income
 - (D) Sales
94. Balance sheet shows:
- (A) Profit
 - (B) Financial position
 - (C) Sales
 - (D) Purchases
95. Revenue is:
- (A) Expense
 - (B) Asset
 - (C) Income
 - (D) Liability
96. Expenses are:
- (A) Income
 - (B) Profit
 - (C) Asset
 - (D) Cost incurred
97. Going concern assumes business will:
- (A) Close soon
 - (B) Continue
 - (C) Sell
 - (D) Merge
98. Consistency concept means:
- (A) Same methods used
 - (B) Change always
 - (C) No method
 - (D) None of the above
99. Accrual concept records:
- (A) Cash only
 - (B) Expenses only
 - (C) Income when earned
 - (D) None of the above
100. Accounting cycle starts from:
- (A) Ledger
 - (B) Journal
 - (C) Balance sheet
 - (D) Trial balance

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.

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।