

Roll No.

Question Booklet Number

O. M. R. Serial No.

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Question Booklet Number

B. B. A. (Second Semester) EXAMINATION, 2022-23

PRINCIPLES OF ACCOUNTING

Paper Code						
B	B	A	2	0	4	N

Questions Booklet Series
A

Time : 1:30 Hours]

[Maximum Marks : 75

Instructions to the Examinee :

परीक्षार्थियों के लिए निर्देश :

- Do not open the booklet unless you are asked to do so.
 - 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.
 - 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.
- प्रश्न-पुस्तिका को तब तक न खोलें जब तक आपसे कहा न जाए।
 - 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।
 - 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, तो उसे तुरन्त बदल लें।

(Remaining instructions on the last page)

(शेष निर्देश अन्तिम पृष्ठ पर)

(Only for Rough Work)

1. The assets that can be easily converted into cash within a short period, i.e., 1 year or less are known as :
 - (A) Current assets
 - (B) Fixed assets
 - (C) Intangible assets
 - (D) Investments

2. According to which principle the same accounting methods should be used each year :
 - (A) Prudence
 - (B) Full disclosure
 - (C) Materiality
 - (D) Consistency

3. The elements of the accounting equation are :
 - (A) Assets, Liabilities, Capital
 - (B) Liabilities, Capital
 - (C) Liabilities
 - (D) Capital

4. Arun is a Book-seller, which item will be goods for his business ?
 - (A) Purchase of Computer
 - (B) Purchase of Fan
 - (C) Purchase of Furniture
 - (D) Purchase of Stationery

5. The expenses due but not paid is known as :
 - (A) Prepaid Expenses
 - (B) Debtors
 - (C) Outstanding Expenses
 - (D) Bills Receivable

6. Which is correct ?
 - (A) Dr. The receiver, Cr. The giver
 - (B) Dr. What goes out, Cr. What comes in
 - (C) Dr. All expenses, Cr. All losses

7. Goods destroyed by fire should be credited to :
 - (A) Purchases A/c
 - (B) Sales A/c
 - (C) Loss by Fire A/c
 - (D) Insurance A/c

8. In the books of account if a transaction is completely deleted, will it affect the trial balance ?
 - (A) No
 - (B) Yes

9. The respective normal account balances of Sales, Sales Returns and Discounts allowed are :
 - (A) Credit, Credit, Credit
 - (B) Debit, Credit, Debit
 - (C) Credit, Debit, Debit
 - (D) Credit, Debit, Credit

10. Trial Balance is not a conclusive proof of accuracy due to which errors :
- (A) Error of Omission
 - (B) Error of Principle
 - (C) Error of Commission
 - (D) All of the above
11. Which of the following is not the external user of accounting information :
- (A) Government
 - (B) Shareholders
 - (C) Tax Authorities
 - (D) Financial institutions
12. Which of the following is a limitation of using inflation accounting :
- (A) It can be difficult to determine the appropriate price index to use.
 - (B) It can be time-consuming to adjust financial statements for inflation.
 - (C) It can be confusing for investors who are not familiar with inflation accounting.
 - (D) It can lead to higher tax liabilities for companies.
13. If closing stock is mentioned in Trial Balance, where is it shown in Final Accounts ?
- (A) Credit side of Trading A/c
 - (B) Asset side of Balance Sheet
 - (C) Both (A) and (B)
 - (D) Not shown anywhere
14. Which one is false ?
- (I) Capital expenditure is non-recurring in nature and shown in P and L Account.
 - (II) Revenue expenditure is incurred to conduct day to day activities.
- (A) Both I and II
 - (B) Only I
 - (C) Only II
 - (D) None is false.
15. Which of the following is an example of a long-lived asset that can be affected by inflation accounting ?
- (A) Inventory
 - (B) Accounts receivable
 - (C) Land
 - (D) Rent expense
16. Which is true ?
- (I) Fixed installation method is recognised by income tax department.
 - (II) The amount of depreciation in WDV method remains same.
- (A) Both I and II
 - (B) None is true
 - (C) Only II
 - (D) Only I

17. Cost of machine = ₹ 1,90,000; Installation = ₹ 10,000; Scrap value = ₹ 50,000; Life = 6 yrs. Calculate depreciation as per SLM method :
- (A) ₹ 25,000
 (B) ₹ 23,333
 (C) ₹ 33,333
 (D) ₹ 21,666
18. Machinery purchased on 1st Oct., 2016 for ₹ 40,000. This machinery was sold on Dec. 2017. Calculate the total depreciation charged on machinery till date if cocharges 10% as per WDV method if accounts are closed on 31st March every year :
- (A) ₹ 6,700
 (B) ₹ 8,000
 (C) ₹ 5,000
 (D) ₹ 4,850
19. GAAP stands for :
- (A) Generally Accepted Accounting Provisions
 (B) Generally Accepted Accounting Policies
 (C) Generally Accepted Accounting Principles
 (D) None of the above
20. Which accounting principle states that companies and owners should be treated as separate entities ?
- (A) Monetary Unit Assumption
 (B) Business Entity Concept
 (C) Periodicity Assumption
 (D) Going Concern Concept
21. Cost or expenses must be recorded at the same time as the revenue to which they correspond is specified by which principle ?
- (A) Matching Principle
 (B) Going Concern Principle
 (C) Consistency Principle
 (D) Prudence Principle
22. Which concept states that “for every debit, there is a credit” ?
- (A) Money Measurement Concept
 (B) Accounting Period Concept
 (C) Separate Entity Concept
 (D) Dual Aspect Concept
23. For measuring income, the most acceptable method is :
- (A) To apply normal rate of return on capital invested
 (B) To apply the average return in industry on capital
 (C) To match the cost with revenue
 (D) To find out the difference in net worth as on two dates

24. The correct form of Accounting equation is :
- (A) Assets – Receivable = Equity
 (B) Assets + Receivable = Equity
 (C) Assets – Liabilities = Equity
 (D) Assets + Liabilities = Equity
25. As per revenue recognition principle, sales revenues should be recognized at the time when :
- (A) Order is taken for merchandise.
 (B) Ownership of goods gets transferred from the seller to the buyer.
 (C) Cash is received.
 (D) All of the above
26. Due to which concept, accounting does not record non-financial transactions ?
- (A) Going concern concept
 (B) Money measurement concept
 (C) Accrual concept
 (D) Cost concept
27. The owner of the business is treated as a creditor of the business according to which of the following concepts ?
- (A) Entity concept
 (B) Materiality concept
 (C) Consistency concept
 (D) Periodicity concept
28. As per the accrual concept of accounting, any financial or business transaction should be recorded :
- (A) when profit is computed.
 (B) when Balance Sheet is prepared.
 (C) when cash is received or paid.
 (D) when transaction occurs.
29. Accounting Standards Board of India was established in the year :
- (A) 1970
 (B) 1972
 (C) 1973
 (D) 1977
30. How many mandatory accounting standards are there in India 2020 ?
- (A) 29
 (B) 31
 (C) 20
 (D) None of the above
31. Which one of the following is a fundamental accounting assumption ?
- (A) Going Concern Concept
 (B) Accrual Concept
 (C) Consistency Concept
 (D) All of the above
32. The accounting standards are mandatory for :
- (A) Sole trader
 (B) Firms
 (C) Companies
 (D) Societies

33. The partners to joint venture are called :
- (A) Bailor and bailee
 - (B) Partners
 - (C) Coventurer
 - (D) Principal and agent
34. The partners to joint venture are called :
- (A) Bailor and bailee
 - (B) Partners
 - (C) Coventurer
 - (D) Principal and agent
35. Which of these accounts are not opened in a joint venture ?
- (A) Stock Reserve
 - (B) Joint Bank A/c
 - (C) Joint Venture A/c
 - (D) Co-venturers Personal A/c
36. A pro forma invoice is sent by :
- (A) Consignee to consignor
 - (B) Consignor to consignee
 - (C) Debtors to consignee
 - (D) Debtors to consignor.
37. P sold goods to Q on consignment. Q sold the goods to R. R sold the goods to S. Who is the debtor in the books of P ?
- (A) Q
 - (B) R
 - (C) S
 - (D) All of Q, R and S
38. Commission provided by the consignor to the consignee to cover bad debt is known as :
- (A) Ordinary commission
 - (B) Del credere commission
 - (C) Overriding commission
 - (D) Special commission
39. If the del credere commission is 10%, cash sales is ₹ 5,000 and credit sales is ₹ 10,000. Calculate the amount of del credere commission :
- (A) ₹ 1,500
 - (B) ₹ 1,000
 - (C) ₹ 500
 - (D) None of the above
40. Consignment Stock is valued :
- (A) Cost price
 - (B) Market price
 - (C) Selling price
 - (D) Cost or net realizable value, whichever is less.
41. Banks prepare the accounts for :
- (A) Calendar year
 - (B) Financial year
 - (C) Cooperative year
 - (D) Diwali year

42. A scheduled bank shall maintain deposit with RBI equal to at leastof the time and demand liabilities.
- (A) 1%
 (B) 1.5%
 (C) 2%
 (D) 3%,
43. A non-performing asset is :
- (A) Money at call and short notice
 (B) An asset that ceases to generate income.
 (C) Cash balance in nil.
 (D) Cash balance with RBI.
44. Sub-standard asset is one which has been classified as NPA for a period not exceeding :
- (A) 1 year
 (B) 2 years
 (C) 3 years
 (D) 4 years
45. A cash credit amount will be treated as NPA if interest and instalment of principal amount remain over due for a period more than :
- (A) 90 days
 (B) 180 days
 (C) 270 days
 (D) 360 days.
46. What does IRDA regulate ?
- (A) Banking Companies
 (B) Insurance Companies
 (C) Retail Trade
 (D) None of the above
47. Which of the following is not a public sector insurance company ?
- (A) United India Insurance Company
 (B) The New India Assurance Company Limited
 (C) SBI Life Insurance
 (D) General Insurance Corporation of India
48. The method of Branch Accounting varies with the nature and the status of branch.
- (A) True
 (B) False
 (C) Neither true nor false
 (D) None of the above
49. Stock and Debtors method of branch accounting is generally used where branch turnover is substantially :
- (A) loss
 (B) lower
 (C) high
 (D) profit

50. Departmental Accounts are prepared to know separately the profits of each department.
- (A) True
(B) False
51. Departmental Accounting facilitates :
- (A) Comparison of trading results
(B) Intelligent planning and control
(C) Evaluating departmental performance
(D) All of the above
52. Hire Purchases Act enacted in the year :
- (A) 1971
(B) 1972
(C) 1973
(D) 1974
53. The amount paid at the time of hire purchase agreement is known as :
- (A) Instalment
(B) Down payment
(C) Cash price
(D) Hire purchase price.
54. Under instalment payment system ownership of goods :
- (A) is transfer at the time of agreement.
(B) is transfer at the time of last instalment,
(C) is not transfer.
(D) None of the above
55. The persons who obtained delivery of possession of goods from the owner under the hire purchase agreement is known as :
- (A) Purchaser
(B) Hirer
(C) Vendor
(D) None of the above
56. Royalty account is closed by transferring it to the landlord's account.
- (A) True
(B) False
57. In the absence of a partnership deed, partners are entitled to receive
- (A) Interest on loan
(B) Salary
(C) Commission
(D) Interest on capital
58. Partners' Current Account has
- (A) Credit Balance
(B) Debit Balance or Credit Balance
(C) Neither Debit Balance nor Credit Balance
(D) Debit Balance

59. Current Accounts are opened if capital is
- (A) Fluctuating
 - (B) Not contributed
 - (C) Fixed or fluctuating
 - (D) Fixed
60. In the absence of any provision in interest on capital will be calculated for
- (A) One year
 - (B) One month
 - (C) No interest
 - (D) Six months
61. Ostensible partners are those who
- (A) Contribute very little capital but get equal profit
 - (B) Do not contribute any capital and without having any interest in the business, lend their name to the business
 - (C) Contribute maximum capital of the business
 - (D) Do not contribute any capital but get some share of profit for lending their name to the business
62. Which one of the following is NOT an essential feature of a partnership ?
- (A) There must be a business
 - (B) The business must be carried on for profits
 - (C) The business must be carried on by all the partners
 - (D) There must be an agreement
63. When is the Partnership Act enforced ?
- (A) Where there is a partnership deed, but there are differences of opinion between the partners.
 - (B) When capital contribution by the partners varies.
 - (C) When the partner's salary and interest on capital are not incorporated in the partnership deed.
 - (D) When there is no partnership deed.
64. When a Goodwill Account is raised, the credit is given to the old partner's capital account in
- (A) Old profit sharing ratio
 - (B) Gaining ratio
 - (C) New profit sharing ratio
 - (D) None of the options are correct.

65. What do you mean by superprofit ?
- (A) Total profit by the number of years
 - (B) Average profit plus Normal profit
 - (C) Average profit minus Normal profit
 - (D) None of the options are correct.
66. The decision in Garner vs. Murray was given in
- (A) 1905
 - (B) 1933
 - (C) 1804
 - (D) 1904
67. What is the responsibility of partners in a partnership organization ?
- (A) Unlimited
 - (B) No Liability
 - (C) Limited to the capital of business
 - (D) Limited
68. When does the direct debit to Partner's Capital A/c entry made in accounts ?
- (A) Interest on drawings is charged
 - (B) Investment is made
 - (C) Capital is withdrawn
 - (D) Drawings are made
69. What percentage of the partners' capital is charged interest on without a partnership deed ?
- (A) 6% per annum
 - (B) 12% per annum
 - (C) 14% per annum
 - (D) No interest is levied
70. In the absence of a partnership agreement, how will the earnings be split among the partners ?
- (A) Equal
 - (B) Depending on the capital invested
 - (C) Unequal
 - (D) Depending on the work experience
71. Which of the partnership firm's accounts cannot record rent paid to partners ?
- (A) Depreciation Account
 - (B) Expenses Account
 - (C) Profit and Loss Account
 - (D) Salary Account
72. What is a partner in profits only ?
- (A) A person who gives some money to a business but doesn't play a big role in running it.
 - (B) A person who has a stake in the partnership and is involved in the day-to-day running.
 - (C) An 18-year-old partner.
 - (D) A partner who gets into an agreement to share only the profits of the partnership firm and not the losses.

73. To which loan account should the balance be transferred if a partner lends or advances money ?
- (A) Partner's Liability Account
 - (B) Partner's Capital Account
 - (C) Balance Sheet Assets Side
 - (D) Balance Sheet Liability Side
74. In what kind of relationship does one partner have known risk, and the other has limited obligation ?
- (A) Particular Partnership
 - (B) Limited Liability Partnership
 - (C) General Partnership
 - (D) Partnership at will provide no reason
75. In a partnership firm, what are some of the following features ?
- (A) They are sharing profits and losses in a fixed ratio.
 - (B) Two or more persons are carrying common business under an agreement.
 - (C) Business is carried by all or any of them acting as an agent.
 - (D) All of the above
76. What form of relationship does not have a long-term partnership agreement ?
- (A) Limited Liability Partnership
 - (B) Particular Partnership
 - (C) Partnership at will
 - (D) General Partnership
77. When does the Partnership Act enters into force in a firm ?
- (A) Whenever there is a disagreement between the people who work for the company.
 - (B) If the money you put in isn't equal.
 - (C) When interest is charged on a drawing, it is called a drawing.
 - (D) In the absence of Partnership Deed.
78. Exactly what is a "Personal Partnership" ?
- (A) Partners can act like partnerships and corporations at the same time.
 - (B) Partnership wherein some or all are the same.
 - (C) A partnership was formed for a single transaction.
 - (D) This is how partnerships work under the law.
79. Which of the following is not included in the Partnership Act of 1932 ?
- (A) Interest has to be charged on all drawings.
 - (B) All of the loans given out will have a fixed interest rate.
 - (C) No interest can be earned on money that is invested.
 - (D) In business, profit and loss are to be split evenly.

80. Entering into a partnership deed in a Partnership Firm is :
- (A) Necessary in writing
 - (B) Necessary
 - (C) Verbal
 - (D) Not necessary
81. In a partnership firm, which of the following is not a feature ?
- (A) Mutual Consent
 - (B) Equal Profits
 - (C) Easy Formation
 - (D) Limited Liability
82. Inside a partnership, each member is linked to satisfying his/her in the company or organisation ?
- (A) Partnership Deed
 - (B) Meetings
 - (C) Rights
 - (D) Duties
83. In the lack of a partnership agreement, which of the following rules governs the partnership firm ?
- (A) Partner pay is determined by how much they make
 - (B) Six per cent interest on Drawings :
The profit sharing ratio is the same
 - (C) No interest shall be charged on capital
 - (D) All of the above
84. What is Partnership Firm Agreement ?
- (A) Partnership Act
 - (B) Partnership Deed
 - (C) Agreement
 - (D) Partnership Contract
85. Contract in which form is required in a partnership firm ?
- (A) Oral
 - (B) Written
 - (C) Both (A) and (B)
 - (D) None of the above
86. Collaborators in a company will still get interested in money if supplied in the partnership agreement, but just out of which account ?
- (A) Assets
 - (B) Reserves
 - (C) Profits
 - (D) Goodwill
87. General Ledger is also known as :
- (A) Impersonal ledger
 - (B) Purchase ledger
 - (C) Sold ledger
 - (D) Bought ledger
88. When royalty is paid, in the books of lessee, it is debited to :
- (A) Royalty Account
 - (B) P & L Account
 - (C) Landlord's Account
 - (D) Lessee Account

89. Royalty Account is in the nature of :
- (A) Real Account
 - (B) Nominal Account
 - (C) Personal Account
 - (D) Revenue Account
90. What is inflation accounting ?
- (A) Accounting for the rise and fall of consumer prices
 - (B) Accounting for the effects of inflation on financial statements
 - (C) Accounting for the effects of interest rates on financial statements
 - (D) Accounting for the effects of taxes on financial statements.
91. Which of the following is a method of inflation accounting ?
- (A) The accrual basis method
 - (B) The cash basis method
 - (C) The historical cost method
 - (D) The matching principle method
92. Which method of inflation accounting is more commonly used ?
- (A) The historical cost method
 - (B) The current purchasing power method
 - (C) The cash basis method
 - (D) The accrual basis method
93. Which financial statement is most affected by inflation accounting ?
- (A) The balance sheet
 - (B) The income statement
 - (C) The statement of cash flows
 - (D) The statement of retained earnings
94. How does inflation affect financial statements ?
- (A) It increases the value of assets and liabilities.
 - (B) It decreases the value of assets and liabilities.
 - (C) It has no effect on the value of assets and liabilities.
 - (D) It increases the value of assets and decreases the value of liabilities.
95. What is the purpose of inflation accounting ?
- (A) To provide a more accurate picture of a company's financial position and performance
 - (B) To reduce a company's tax liability
 - (C) To increase a company's profits
 - (D) To decrease a company's debt

96. Which industry is most affected by inflation accounting ?
- (A) The retail industry
 - (B) The healthcare industry
 - (C) The technology industry
 - (D) The oil and gas industry
97. What is the current purchasing power method of inflation accounting ?
- (A) It adjusts financial statements for inflation by converting all financial values to current purchasing power using an appropriate price index.
 - (B) It does not adjust financial statements for inflation.
 - (C) It adjusts financial statements for inflation by recording all assets and liabilities at their original purchase price.
 - (D) It adjusts financial statements for inflation by matching expenses with the revenue they generate.
98. What is the historical cost method of inflation accounting ?
- (A) It adjusts financial statements for inflation by converting all financial values to current purchasing power using an appropriate price index.
 - (B) It does not adjust financial statements for inflation.
 - (C) It adjusts financial statements for inflation by recording all assets and liabilities at their original purchase price.
 - (D) It adjusts financial statements for inflation by matching expenses with the revenue they generate.
99. Which financial statement shows the effects of inflation accounting ?
- (A) The balance sheet
 - (B) The income statement
 - (C) The statement of cash flows
 - (D) The statement of retained earnings
100. Which of the following is not a benefit of using inflation accounting ?
- (A) It provides a more accurate picture of a company's financial position and performance.
 - (B) It helps to reduce a company's tax liability.
 - (C) It enables companies to make better decisions about pricing and investment.
 - (D) It helps to mitigate the effects of inflation on a company's financial statements.

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)

Illegible answers with cutting and over-writing or half filled circle will be cancelled.

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 and 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 एवं D हैं। परीक्षार्थी को उन चारों विकल्पों में से सही उत्तर छँटना है। उत्तर को OMR आन्सर-शीट 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)

अपठनीय उत्तर या ऐसे उत्तर जिन्हें काटा या बदला गया है, या गोले में आधा भरकर दिया गया, उन्हें निरस्त कर दिया जाएगा।

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 के अन्त में, रफ-कार्य के लिए दिए खाली पेज पर ही किया जाना चाहिए।
11. परीक्षा-कक्ष में लॉग-बुक, कैलकुलेटर, 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 प्रश्न-पुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्नपुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सिरीज की दूसरी प्रश्न-पुस्तिका प्राप्त कर लें।