Roll. No. ....

O.M.R. Serial No. | | | | | | | | |

Question Booklet Number

BBA (SEM.-V) (NEP) (SUPPLE.)EXAMINATION, 2024-25
BUSINESS ADMINISTRATION
F010503T - A : Industrial Relations & Labour Laws
F010503T - B : Company Accounts

Paper Code							
F	0	1	0	5	0	3	T

Question Booklet Series
A

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. Booklet is in two Sections : 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.
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। 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 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 छाँटना है। उत्तर को OMR उत्तर-पत्रक में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

(शेष निर्देश अन्तिम पृष्ठ पर)

Part - A : Industrial Relations & Labour Laws

1. Industrial relations primarily deal with the relationship between:
   (A) Employer and customer
   (B) Employer and employee
   (C) Government and employer
   (D) Employee and competitor

2. One of the main objectives of industrial relations is:
   (A) Maximizing production
   (B) Maintaining harmonious relations between employers and employees
   (C) Reducing product cost
   (D) Increasing exports

3. Trade unions primarily aim to:
   (A) Protect and promote workers' rights
   (B) Increase profit for management
   (C) Reduce competition
   (D) Manage government policies

4. Which of the following is a common cause of industrial disputes?
   (A) Employee dissatisfaction
   (B) Seasonal unemployment
   (C) Inflation
   (D) Taxation

5. A strike refers to:
   (A) Employer refusing to hire
   (B) Work stoppage by employees
   (C) Introduction of new machinery
   (D) Wage increase

6. Industrial disputes can be resolved through:
   (A) Arbitration
   (B) Mediation
   (C) Conciliation
   (D) All of the above

7. The term "industrial relations" was popularized by:
   (A) F. W. Taylor
   (B) John Dunlop
   (C) Adam Smith
   (D) Karl Marx

8. A collective agreement is:
   (A) A government order
   (B) A contract between employees and employer
   (C) A contract between customers and management
   (D) Employee training program

9. Conciliation in industrial disputes is carried out by:
   (A) Employer
   (B) Trade union
   (C) Government officer
   (D) Arbitrator

10. Which of the following is NOT a function of trade unions?
   (A) Collective bargaining
   (B) Employee welfare
   (C) Profit maximization for management
   (D) Resolving disputes

11. Industrial relations contribute to:
   (A) Employee motivation
   (B) Industrial peace
   (C) Increased productivity
   (D) All of the above

12. Grievance handling is an important aspect of:
   (A) Marketing
   (B) Finance management
   (C) Industrial relations
   (D) Product development

13. Collective bargaining is primarily between:
   (A) Employers and employees/ trade unions
   (B) Government and customers
   (C) Employers and shareholders
   (D) Suppliers and employees

14. Industrial relations aim at:
   (A) Conflict promotion
   (B) Conflict resolution and cooperation
   (C) Employee redundancy
   (D) Tax collection

15. One of the oldest trade unions in India is:
   (A) INTUC
   (B) AICTU
   (C) SEWA
   (D) AITUC

16. Voluntary methods of dispute resolution include:
   (A) Strike
   (B) Arbitration
   (C) Lockout
   (D) Retrenchment

17. Disciplinary action in industrial relations is taken to:
   (A) Punish employees harshly
   (B) Reduce wages
   (C) Correct employee behavior
   (D) Close factory operations

18. Industrial disputes resolution aims at:

(A) Punishing employees

(B) Maintaining harmonious relations

(C) Reducing production

(D) Wage increase only

19. Causes of industrial disputes include:

(A) Poor communication

(B) Low wages

(C) Working conditions

(D) All of the above

20. Harmonious industrial relations result in:

(A) Frequent strikes

(B) Employee dissatisfaction

(C) Industrial Peace and Harmony

(D) Increased absenteeism

21. Participative management encourages:

(A) Employee involvement in decision-making

(B) Top-down control only

(C) Outsourcing

(D) Automation

22. Main advantage of participative management:

(A) Increased employee resistance

(B) Improved motivation and productivity

(C) Reduced communication

(D) Higher turnover

23. Works Committee is formed in organizations employing:

(A) More than 100 employees

(B) Less than 10 employees

(C) Government officers only

(D) Only managers

24. Collective bargaining involves negotiation between:

(A) Employees and suppliers

(B) Customers and management

(C) Government and shareholders

(D) Employers and employees representatives

25. Joint Management Councils mainly function to:

(A) Implement tax policies

(B) Involve employees in policy decisions

(C) Train new employees

(D) Conduct marketing research

26. A pre-requisite for successful participation includes:

(A) Employee resistance

(B) Trust and transparency

(C) Government interference

(D) Ignoring employee suggestions

27. Participative management leads to:

(A) Increased absenteeism

(B) Reduced motivation

(C) Better industrial relations

(D) More strikes

28. Employee involvement in decision-making can be formal or:

(A) Informal

(B) Compulsory

(C) Punitive

(D) Legal only

29. The role of government in collective bargaining is:

(A) Impose wages

(B) Facilitate peaceful negotiations

(C) Dictate employment contracts

(D) Hire employees

30. Works Committees are usually formed in:

(A) Public and private sector organizations

(B) Only government offices

(C) Only small-scale industries

(D) International organizations

31. Participative management improves:

(A) Decision quality and commitment

(B) Employee absenteeism

(C) Industrial disputes

(D) Wage exploitation

32. Collective bargaining helps in:

(A) Reducing conflicts between management and employees

(B) Reducing profits

(C) Increasing employee dissatisfaction

(D) Ignoring employee grievances

33. Joint Management Councils are common in:

(A) Small factories

(B) Large-scale industries

(C) Retail shops

(D) None of the above

34. Participative management encourages:
   (A) Democratic Decision-Making
   (B) Autocratic Decision-Making
   (C) Secretive communication
   (D) Wage cuts

35. Employee participation in management improves:
   (A) Labor turnover
   (B) Strike frequency
   (C) Job satisfaction
   (D) Absenteeism

36. A successful participative management system requires:
   (A) Strict punishment
   (B) Employee trust and management support
   (C) Frequent layoffs
   (D) Top-heavy bureaucracy

37. The main scope of participative management is:
   (A) Financial auditing
   (B) Employee involvement in policy, decisions, and problem-solving
   (C) Product marketing
   (D) Government regulation

38. Which of the following is NOT part of participative management?
   (A) Works Committee
   (B) Joint Management Council
   (C) Employee suggestion scheme
   (D) Compulsory layoffs

39. Participative management can lead to:
   (A) Increased employee morale
   (B) Reduced efficiency
   (C) Increased absenteeism
   (D) Frequent strikes

40. Collective bargaining is most effective when:
   (A) There is mutual trust between management and employees
   (B) Employees have no representation
   (C) Government imposes wages
   (D) Management ignores suggestions

41. Industrial unrest occurs mainly due to:
   (A) Employee dissatisfaction
   (B) Government regulation
   (C) Technological progress
   (D) Market competition

42. A grievance in an organization refers to:
    (A) Employee complaint regarding work conditions or treatment
    (B) Management policy document
    (C) Annual bonus report
    (D) Government order

43. Disciplinary action is taken to:
    (A) Punish employees harshly
    (B) Correct employee behavior
    (C) Increase absenteeism
    (D) Reduce employee participation

44. Domestic enquiry is conducted to:
    (A) Train employees
    (B) Investigate employee misconduct before disciplinary action
    (C) Reduce salaries
    (D) Conduct marketing research

45. Strike means:
    (A) Employer suspending workers
    (B) Work stoppage by employees as protest
    (C) Promotion of employees
    (D) Hiring new employees

46. Lockout is:
    (A) Employer closing the workplace to enforce demands
    (B) Employee protest
    (C) Government policy
    (D) Wage increase

47. Absenteeism refers to:
    (A) Employee attendance
    (B) Employee absence without valid reason
    (C) Increased productivity
    (D) Annual leave granted

48. Turnover refers to:
    (A) Production cycle
    (B) Employee leaving the organization and being replaced
    (C) Marketing strategy
    (D) Salary revision

49. Positive discipline aims at:
    (A) Rewarding good behavior and motivating employees
    (B) Punishing employees
    (C) Increasing absenteeism
    (D) Lockouts

50. Negative discipline focuses on:
    (A) Punishment to correct misbehavior
    (B) Rewarding employees
    (C) Increasing morale
    (D) Promoting teamwork

Part - B : Company Accounts

51. Amalgamation in the nature of merger is governed by :
    - (A) AS-10
    - (B) AS-14
    - (C) AS-21
    - (D) AS-3
52. Purchase consideration in amalgamation is payable to :
    - (A) Creditors
    - (B) Shareholders of transferor company
    - (C) Debenture holders
    - (D) Registrar of Companies
53. In amalgamation in the nature of purchase, the difference between net assets and purchase consideration is transferred to :
    - (A) Goodwill or Capital Reserve
    - (B) General Reserve
    - (C) Securities Premium
    - (D) Revenue Reserve
54. Internal reconstruction usually involves :
    - (A) Increase in share capital
    - (B) Reduction in share capital
    - (C) Issue of debentures
    - (D) Conversion of loans into shares
55. A liquidator is appointed in :
    - (A) Amalgamation
    - (B) Liquidation of a company
    - (C) Final accounts preparation
    - (D) Internal reconstruction
56. In liquidation, preferential creditors are paid :
    - (A) After secured creditors
    - (B) Before secured creditors
    - (C) Before equity shareholders but after debenture holders
    - (D) Last
57. In amalgamation, net assets are calculated as :
    - (A) Assets – Liabilities
    - (B) Capital + Reserves
    - (C) Sales – Expenses
    - (D) Share Capital + Debentures
58. Reduction of share capital requires :
    - (A) Board resolution
    - (B) Ordinary resolution
    - (C) Special resolution and court approval
    - (D) No approval
59. When purchase consideration > net assets, the difference is :
    - (A) Goodwill
    - (B) Capital Reserve
    - (C) Profit and Loss balance
    - (D) Surplus

60. When purchase consideration < net assets, the difference is :

(A) Goodwill

(B) Capital Reserve

(C) Debenture Redemption Reserve

(D) Dividend Reserve

61. Liquidator's remuneration may be based on :

(A) Realisation of assets

(B) Payment to creditors

(C) Payment to shareholders

(D) All of the above

62. Statement of Affairs is prepared in case of :

(A) Amalgamation

(B) Liquidation

(C) Internal reconstruction

(D) Final accounts

63. Deficiency Account is prepared to :

(A) Show surplus of assets

(B) Show reasons for loss to creditors

(C) Show distribution of profits

(D) Show managerial remuneration

64. Which of the following is not an objective of Amalgamation?

(A) Expansion of business

(B) Elimination of competition

(C) Reduction of monopoly

(D) Economics of scale

65. Capital Reduction Account is used in :

(A) Amalgamation

(B) Internal reconstruction

(C) Liquidation

(D) Final accounts

66. Order of payment is liquidation starts with :

(A) Secured creditors

(B) Debenture holders

(C) Preferential creditors

(D) Equity shareholders

67. In case of winding up, who acts as an officer of the court?

(A) Company Secretary

(B) Auditor

(C) Liquidator

(D) Promoter

68. A scheme of internal reconstruction requires approval of :

(A) Board of Directors

(B) Shareholders and NCLT

(C) Registrar of Companies

(D) SEBI

69. Amalgamation through absorption means :

(A) New company is formed

(B) One company absorbs another existing company

(C) Both companies liquidate

(D) None of the above

70. Voluntary winding up can be done by :

(A) Member's resolution

(B) Tribunal order

(C) Creditors only

(D) Registrar of Companies

71. In case of reconstruction, balance of Capital Reduction Account is transferred to :

(A) Capital Reserve

(B) General Reserve

(C) Securities Premium

(D) Profit and Loss A/c

72. Preferential creditors include :

(A) Government dues

(B) Employee's wages (up to 4 months)

(C) Accrued holiday pay

(D) All of the above

73. Liquidator prepares :

(A) Realisation Account

(B) Statement of Affairs and Liquidator's A/c

(C) Consolidated Balance Sheet

(D) P and L Appropriation A/c

74. In amalgamation, identity of companies is lost in :

(A) Merger

(B) Absorption

(C) Both (A) and (B)

(D) None of the above

75. Section of Companies Act that deals with compromise, arrangement and amalgamation is :

(A) Section 230-232

(B) Section 123

(C) Section 133

(D) Section 406

76. A company is considered a holding company if it controls more that :

(A) 25% of shares

(B) 50% of voting rights

(C) 75% of shares

(D) 100 % of shares

77. Consolidated Balance Sheet of a holding company is prepared as per :

(A) AS-14

(B) AS-21

(C) AS-10

(B) AS-29

78. Minority interest in consolidation refers to :

(A) Shareholders of holding company

(B) Shareholders of subsidiary not owned by holding company

(C) Debenture holders of subsidiary

(D) Government

79. Goodwill in holding company accounts is calculated as :

(A) Cost of investment – Share in net assets

(B) Assets – Liabilities

(C) Paid-up capital – Reserves

(D) Sales – Expenses

80. Pre-acquisition profits of subsidiary are treated as :

(A) Revenue reserve

(B) Capital reserve

(C) General reserve

(D) Profit and loss A/c

81. Post-acquisition profits of subsidiary are transferred to :

(A) Capital reserve

(B) Holding company's share of revenue profits

(C) Securities premium

(D) Debenture redemption reserve

82. Dividend received from pre-acquisition profits is treated as :

(A) Income

(B) Capital receipt

(C) Revenue reserve

(D) Surplus

83. Statement of Affairs is prepared in :

(A) Consolidation

(B) Liquidation

(C) Reconstruction

(D) Amalgamation

84. Deficiency Account shows :

(A) Surplus on liquidation

(B) Deficit suffered by creditors

(C) Net profit

(D) Dividend payable

85. Receiver's Receipt and Payment A/s is prepared in :

(A) Amalgamation

(B) Liquidation under court supervision

(C) Consolidation

(D) Final Accounts

86. Capital profits of subsidiary are :

(A) Pre-acquisition profits

(B) Post-acquisition profits

(C) Unrealised profits

(D) None of the above

87. Revenue profits of subsidiary are :

(A) Pre-acquisition profits

(B) Post-acquisition profits

(C) Share premium

(D) Dividend reserve

88. Inter-company transactions in consolidated accounts are :

(A) Added

(B) Eliminated

(C) Shown separately

(D) Ignored

89. Unrealised profit in stock is :

(A) Added to holding company profits

(B) Deducted from consolidated reserves

(C) Transferred to capital reserve

(D) Ignored

90. Consolidated Balance Sheet shows :

(A) Only assets of holding company

(B) Assets and liabilities of both holding and subsidiary (with adjustments)

(C) Only liabilities of subsidiary

(D) None of the above

91. If holding company owns 100% shares of subsidiary, minority interest is :

(A) 0

(B) 25%

(C) 50%

(D) 100%

92. Preference shares of subsidiary held by outsiders are shown under :

(A) Minority interest

(B) Liabilities

(C) Reserves

(D) Surplus

93. Pre-acquisition loss of subsidiary is deducted from :

(A) Capital reserve

(B) Goodwill

(C) Revenue profits

(D) Securities premium

94. Consolidated reserves include :

(A) Holding company's reserves

(B) Holding company's share of post-acquisition reserves of subsidiary

(C) Both (A) and (B)

(D) None of the above

95. Inter-company bills receivable and payable are :

(A) Shown separately

(B) Cancelled out

(C) Added to reserves

(D) Transferred to goodwill

96. Preference dividend arrears in subsidiary are deducted from :

(A) Minority interest

(B) Consolidated reserves

(C) Share capital

(D) Securities premium

97. Surplus on liquidation is transferred to :

(A) General reserve

(B) Capital reserve

(C) Profit and loss account

(D) Securities premium

98. Receiver's duty is to :

(A) Collect assets

(B) Realise and distribute funds

(C) Pay creditors

(D) All of the above

99. Consolidation adjustments are made for :

(A) Goodwill/Capital reserve

(B) Minority Interest

(C) Unrealised Profits

(D) All of the above

100. Section of Companies Act relating to consolidated financial statements is :

(A) Section 123

(B) Section 129

(C) Section 133

(D) Section 230

Rough Work

Example :

Question :

Q.1 Ⓐ ● Ⓒ Ⓓ

Q.2 Ⓐ Ⓑ ● Ⓓ

Q.3 Ⓐ ● Ⓒ Ⓓ

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 Ⓐ ● Ⓒ Ⓓ

प्रश्न 2 Ⓐ Ⓑ ● Ⓓ

प्रश्न 3 Ⓐ ● Ⓒ Ⓓ

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।

महत्वपूर्णः 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।