

**PART I : GENERAL COMMERCE APTITUDE**

This section contains **10 Single Choice Questions (Q : 01 to Q : 10)**. Each question has four choices **(A), (B), (C) and (D)** out of which **ONLY ONE** is correct.

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| <p>1. Which one of the following events marked the beginning of the World Trade Organisation (WTO)?</p> <p>(A) Bretton Woods Conference - 1944<br/>                 (B) GATT formation - 1948<br/>                 (C) Establishment of WTO - 1995<br/>                 (D) IMF creation - 1945</p> <p>2. <b>Assertion (A)</b> : The Right to Seek Redressal allows consumers to demand replacement of goods only when the seller agrees.</p> <p><b>Reason (R)</b>: Consumer courts have no authority to enforce their decisions on manufacturers or service providers.</p> <p>(A) Both A and R are true, and R is the correct explanation of A.<br/>                 (B) Both A and R are true, but R is not the correct explanation of A.<br/>                 (C) A is true, but R is false.<br/>                 (D) A is false, but R is true.</p> <p>3. <b>Assertion (A)</b> : Credit can play a positive role in development if used for productive purposes.</p> <p><b>Reason (R)</b> : Borrowed money invested in agriculture or business can generate income for repayment and further growth.</p> | <p>(A) Both A and R are true, and R is the correct explanation of A.<br/>                 (B) Both A and R are true, but R is not the correct explanation of A.<br/>                 (C) A is true, but R is false.<br/>                 (D) A is false, but R is true.</p> <p>4. Which of the following situations reflects a negative effect of credit growth?</p> <p>(A) Borrowing to expand a small shop, resulting in higher profits.<br/>                 (B) A farmer borrowing for irrigation and successfully repaying after harvest.<br/>                 (C) A household taking a loan for medical treatment but failing to repay due to high interest.<br/>                 (D) Students borrowing for higher education and getting jobs after graduation.</p> <p>5. Which one of the following is an example of an activity that can be classified under all three sectors of economy depending on the stage?</p> <p>(A) Wheat cultivation<br/>                 (B) Textile production<br/>                 (C) Milk processing<br/>                 (D) Mobile phone industry</p> |
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6. Match **Column – I** with **Column – II** and select the correct answer using the codes given below.

<b>Column – I</b> <b>(Concept)</b>	<b>Column – II</b> <b>(Example)</b>
<b>P.</b> Foreign Direct Investment (FDI)	<b>1.</b> Apple designs iPhones in California, USA but manufactures them in China
<b>Q.</b> Outsourcing	<b>2.</b> Removal of trade barriers by India in 1991
<b>R.</b> Trade Liberalisation	<b>3.</b> Walmart investing in Indian retail chain
<b>S.</b> Multinational Corporation (MNC)	<b>4.</b> Company producing and selling in many countries

**Code :**

	<b>P</b>	<b>Q</b>	<b>R</b>	<b>S</b>
(A)	1	2	3	4
(B)	4	3	2	1
(C)	3	1	2	4
(D)	2	3	4	1

7. Match **Column – I** with **Column – II** and select the correct answer using the codes given below.

<b>Column – I</b> <b>(Feature / Body)</b>	<b>Column – II</b> <b>(Function / Role)</b>
<b>P.</b> Central Consumer Protection Authority (CCPA)	<b>1.</b> Allows consumers to file complaints online for faster resolution
<b>Q.</b> Consumer Disputes Redressal Commission -District Level	<b>2.</b> Ensures manufacturers are liable for harm caused by defective products
<b>R.</b> Product Liability Clause	<b>3.</b> Monitors unfair trade practices and can initiate action against violators
<b>S.</b> E-filing of Complaints	<b>4.</b> Resolves complaints at the district level for claims up to Rs.1 crore

**Code :**

	<b>P</b>	<b>Q</b>	<b>R</b>	<b>S</b>
(A)	1	2	3	4
(B)	4	3	2	1
(C)	3	4	2	1
(D)	2	3	4	1

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8. Arrange the following events in the correct chronological order regarding the industrial and agricultural sector reforms in India:

1. Green Revolution to increase food grain production
2. New Economic Policy of Liberalisation
3. Nationalisation of major banks
4. Introduction of MGNREGA

- (A) 1 - 3 - 2 - 4  
 (B) 3 - 1 - 2 - 4  
 (C) 3 - 2 - 1 - 4  
 (D) 1 - 2 - 3 - 4

9. Which of the following is an example of outsourcing?

- (A) Walmart investing in Indian retail  
 (B) Nike designing shoes in USA but manufacturing in Vietnam.  
 (C) Removal of trade barriers in 1991  
 (D) ITC operating hotels in multiple countries

10. Match **Column - I** with **Column - II** and select the correct answer using the codes given below.

Column - I (Term)	Column - II (Meaning)
<b>P.</b> Collateral	<b>1.</b> Asset pledged to secure a loan
<b>Q.</b> Legal Tender	<b>2.</b> Situation when unpaid interest causes mounting debt
<b>R.</b> Currency	<b>3.</b> A medium of exchange, such as coins or banknotes
<b>S.</b> Debt Trap	<b>4.</b> Anything accepted by law as a medium of payment

**Code :**

	<b>P</b>	<b>Q</b>	<b>R</b>	<b>S</b>
(A)	1	2	3	4
(B)	1	4	3	2
(C)	3	1	4	2
(D)	2	3	4	1

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**PART II : LOGICAL REASONING**

This section contains **10 Single Choice Questions (Q : 11 to Q : 20)**. Each question has four choices **(A), (B), (C) and (D)** out of which **ONLY ONE** is correct.

**Read and answer the following questions.**

One of the most important challenges for Indian diplomacy in the subcontinent is to persuade its neighbours that India is an opportunity, not a threat. Far from feeling in any way besieged by India, they should be able to see it as offering access to a vast market and to a dynamic, growing economy which would provide their own economies with far greater opportunities than more distant partners (or even their own domestic markets) could provide. This would go beyond economic benefits: as David Malone argues, "Economic cooperation represents the easiest 'sell' to various constituencies within the countries of the region. Were this to prove successful, cooperation on more divisive and sensitive issues, such as terrorism, separatism, insurgency, religious fundamentalism, and ethnic strife, could be attempted with greater chances of success." Winds of change are blowing in South Asia. There is a definite consolidation of democracy in all the countries of the region, every

one of which has held elections within the last three years. Some of our neighbours have made significant strides in surmounting internal conflict and others are in the process of doing so. If India has to fulfil its potential in the world, we have no choice but to live in peace with our neighbours, in mutual security, harmony and cooperation. Just as Nehru left Robert Frost's immortal lines "Miles to go before I sleep" on his bedside table when he died, Shastri kept some lines of the founder of the Sikh faith, Guru Nanak, on his desk. When translated into English they read: "O Nanak! Be tiny like the grass, for other plants will wither away, but grass will remain ever green." Shastri was seen by many Indians of exalted ambition as a tiny man, but he had the mind and heart of a giant. His vision of peaceful coexistence with our neighbours, through adopting the demeanour, the modesty and the freshness of grass, may well be the best way for India to ensure that its dreams remain evergreen in its own backyard.

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11. As per the passage, which of the following is a challenge for India?
- (A) To develop an intimidating surrounding for its neighbours.
  - (B) To manifest India as a land of opportunities.
  - (C) To restrict access to economic activities to its neighbours.
  - (D) To propagate the practice of threatening neighbours for greater opportunities.
12. "If India has to fulfil its potential in the world, we have no choice but to live in peace with our neighbours, in mutual security, harmony and cooperation." In the context of the statement, which of the following strengthens the author's opinion?
- (A) Peace and prosperity cannot work in consonance.
  - (B) India should assert its might over its neighbours.
  - (C) Peaceful coexistence with neighbours is the key to India's stellar growth.
  - (D) India can offer myriad opportunities for its neighbours by working in seclusion.
13. Which of the following is the central theme of the above passage?
- (A) The objective of attaining peaceful co-existence and cooperation with the neighbours.
  - (B) The dominance of India on its neighbouring countries.
  - (C) Emergence of India as a global power.
  - (D) Prioritising the economic opportunities for India.
14. Which of the following is correct expression of the author's opinion as stated in passage?
- (A) India should strive for greater economic integration which should be politically and administratively feasible.
  - (B) India can see borders as barriers, and border areas as buffer zones but not as gateways of opportunity.
  - (C) India's stellar economic growth is thwarting her own opportunities.
  - (D) It is not in India's interest to be generous to neighbouring countries.
15. Which of the following can be inferred from the above passage?
- (A) There is no nexus between cooperative existence and economic growth of a nation.
  - (B) Unless India's region becomes more self-centred, India is unlikely to develop into more than a regional power.
  - (C) India can only become a great power if it works in isolation to achieve the desired goals.
  - (D) India cannot aspire to be a great power without the cooperation of neighbours.

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16. Find the next number in the given series.

3, 13, 31, ?, 91

- (A) 48
- (B) 13
- (C) 69
- (D) 57

17. Which number will replace the question mark (?) in the following series ?

3, 7, 16, 35, ?, 153

- (A) 84
- (B) 74
- (C) 78
- (D) 63

18. Consider the following: A, B, C, D, E, F, G and H are standing in a row facing north.

B is not neighbor of G.

F is to the immediate right of G and neighbor of E.

G is not at the extreme end.

A is sixth to the left of E.

H is sixth to the right of C.

Which one of the following is correct in respect of the above?

- (A) C is to the immediate left of A.
- (B) D is immediate neighbor of B and F.
- (C) G is to the immediate right of D.
- (D) A and E are at the extreme ends.

19. **Statement :** Agrima took part in a State-level singing competition and won it.

**Conclusion :**

I. Agrima is the best singer in the country.

II. Agrima is also a good dancer

- (A) Only conclusion I follow
- (B) Only conclusion II follows
- (C) Both conclusion I and II follow
- (D) Neither conclusion I nor II follows

20. **Statement :** Company A has decided to take over Company B by the end of this year.

**Conclusion :**

I. Company A shall benefit by taking over Company B

II. Company A is more successful than Company B

- (A) Only conclusion I follow
- (B) Only conclusion II follows
- (C) Both conclusion I and II follow
- (D) Neither conclusion I nor II follows

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**PART III : CURRENT BUSINESS AFFAIRS**

This section contains **10 Single Choice Questions (Q : 21 to Q : 30)**. Each question has four choices **(A), (B), (C) and (D)** out of which **ONLY ONE** is correct.

- 21.** What is India's revised GDP growth forecast for FY26 by S&P Global?
- (A) 6.0%  
(B) 6.3%  
(C) 6.5%  
(D) 6.7%
- 22.** Which company did Reliance acquire a 100% stake in through its subsidiary RSBVL?
- (A) Tata Steel  
(B) Welspun  
(C) Nauyaan Tradings Private Ltd  
(D) NTPC
- 23.** ATM withdrawal charges will change from which date?
- (A) April 1, 2025  
(B) May 1, 2025  
(C) June 1, 2025  
(D) July 1, 2025
- 24.** Which banks were penalized by the RBI on March 26, 2025, for non-compliance?
- (A) SBI and ICICI  
(B) HDFC bank, Punjab and Sind bank  
(C) Axis Bank and Kotak Bank  
(D) Yes Bank and IDFC
- 25.** Which sector showed the largest decline in India's core sector growth in February 2025?
- (A) Steel  
(B) Natural gas  
(C) Coal  
(D) Power
- 26.** Who was appointed as the new Executive Director of the Reserve Bank of India (RBI), taking charge from March 19, 2025, and overseeing the Department of Economic and Policy Research?
- (A) Rajesh Agarwal  
(B) Tuhin Kanta Pandey  
(C) Indranil Bhattacharya  
(D) Gyanesh Kumar
- 27.** Who is the new interim MD & CEO of Edelweiss ARC?
- (A) Nilesh Shah  
(B) Mythili Balasubramanian  
(C) Vishaka Mule  
(D) Arundhati Bhattacharya

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28. Which actor was appointed as Tata Motors' brand ambassador for electric vehicles?
- (A) Ranveer Singh  
(B) Hrithik Roshan  
(C) Akshay Kumar  
(D) Vicky Kaushal
29. Who was part of the reconstituted Insurance Advisory Committee?
- (A) Urijit Patel  
(B) MR Kumar  
(C) Rakesh Sharma  
(D) Deepak Parekh
30. Which organization organized the SLCC Meeting in Gangtok on March 26, 2025?
- (A) SEBI  
(B) NABARD  
(C) RBI  
(D) IRDAI

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**PART IV : READING COMPREHENSION**

This section contains **10 Single Choice Questions (Q : 31 to Q : 40)**. Each question has four choices **(A), (B), (C) and (D)** out of which **ONLY ONE** is correct.

**Read the passage carefully and answer the following questions:**

GreenTech Inc. is a leading manufacturer of eco-friendly products, including solar panels, wind turbines and energy-efficient appliances. The company has been a pioneer in the industry, known for its commitment to sustainability and social responsibility. However, in recent years, GreenTech Inc. has faced intense competition from low-cost producers, which has impacted its profitability. The company's CEO, Rachel, is under pressure to improve financial performance while maintaining the company's values.

Despite the challenges, GreenTech Inc. has continued to invest in research and development, creating innovative products that reduce carbon emissions and promote sustainable living. The company's products are designed to meet the needs of environmentally conscious consumers who are willing to pay a premium for eco-friendly solutions. However, the increasing competition from low-cost producers

has forced GreenTech Inc. to rethink its pricing strategy and explore new markets.

Rachel is aware that compromising on quality or sustainability would damage the company's brand reputation and alienate its loyal customer base. Therefore, she is exploring alternative strategies to improve financial performance, such as investing in digital marketing, expanding into new markets and developing strategic partnerships with suppliers and distributors.

One of the key challenges facing GreenTech Inc. is balancing its financial goals with its social and environmental responsibilities. The company has a strong commitment to transparency and accountability, and its sustainability reporting is audited annually by independent third-party auditors. Rachel believes that this commitment to transparency is essential for building trust with stakeholders and ensuring that the company's sustainability initiatives are effective.

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As GreenTech Inc. navigates the complex business landscape, it must prioritize innovation, sustainability and social responsibility. The company's success will depend on its ability to adapt to changing market conditions, invest in research and development and maintain its commitment to sustainability and social responsibility.

- 31.** Which of the following is a key characteristic of GreenTech Inc.'s products?
- (A) They are high-priced and low-quality
  - (B) They are eco-friendly and sustainable
  - (C) They are mass-produced and contribute to environmental degradation
  - (D) They are not innovative or unique
- 32.** Which of the following is essential for GreenTech Inc.'s long-term success?
- (A) Prioritizing short-term financial gains
  - (B) Investing in research and development
  - (C) Compromising on sustainability and social responsibility
  - (D) Focusing solely on shareholder value

- 33.** What is the role of transparency and accountability in GreenTech Inc.'s sustainability initiatives?
- (A) To improve financial performance
  - (B) To build trust with stakeholders
  - (C) To reduce costs
  - (D) To increase market share
- 34.** What would be the likely impact on GreenTech Inc.'s brand reputation if it were to compromise on sustainability in order to reduce costs?
- (A) No significant impact
  - (B) Positive impact due to increased profitability
  - (C) Negative impact due to loss of trust among environmentally conscious consumers
  - (D) Neutral impact as customers would not notice the change
- 35.** Which of the following stakeholder groups would be most concerned about GreenTech Inc.'s commitment to transparency and accountability in its sustainability reporting?
- (A) Shareholders
  - (B) Employees
  - (C) Environmental NGOs
  - (D) Customers

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XYZ Corporation, a leading player in the technology sector, has been experiencing fluctuations in its financial performance over the past few years. Despite generating significant revenue, the company has struggled to maintain profitability due to increasing competition and rising operational costs. In response, the management has implemented various strategic initiatives aimed at improving efficiency and reducing expenses.

One of the key strategies employed by XYZ Corporation is the diversification of its product portfolio. By expanding into new markets and developing innovative products, the company aims to increase its revenue streams and reduce dependence on a single product line. Additionally, XYZ Corporation has invested heavily in digital transformation, leveraging cutting-edge technologies to streamline its operations and enhance customer experience.

However, these initiatives have come at a significant cost, resulting in a substantial increase in the company's debt burden. As a result, XYZ Corporation's financial leverage has increased, making it vulnerable to fluctuations in interest rates and market sentiment. Despite these challenges, the company's management

remains optimistic about its future prospects, citing its strong brand reputation and commitment to innovation. To mitigate the risks associated with its high debt levels, XYZ Corporation is exploring alternative financing options, including equity financing and asset securitization. The company is also focusing on improving its cash flow management, implementing robust financial controls and enhancing its risk management framework.

As the technology sector continues to evolve rapidly, XYZ Corporation must navigate the complex financial landscape to remain competitive. The company's ability to balance its financial goals with strategic objectives will be crucial in determining its long-term success.

36. What is the potential risk associated with XYZ Corporation's high debt levels?
- (A) Increased vulnerability to fluctuations in interest rates and market sentiment
  - (B) Reduced ability to invest in research and development
  - (C) Improved credit rating and reduced borrowing costs
  - (D) Enhanced financial flexibility and reduced risk

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- 37.** How is XYZ Corporation addressing its high debt levels?
- (A) By reducing investment in digital transformation
  - (B) By exploring alternative financing options and improving cash flow management
  - (C) By increasing its debt burden further
  - (D) By focusing solely on cost-cutting measures
- 38.** What is the key factor that will determine XYZ Corporation's long-term success?
- (A) Its ability to maintain high debt levels
  - (B) Its ability to balance financial goals with strategic objectives
  - (C) Its focus on short-term profitability
  - (D) Its reliance on a single product line
- 39.** What is the potential benefit of XYZ Corporation's investment in digital transformation?
- (A) Reduced operational efficiency
  - (B) Enhanced customer experience and streamlined operations
  - (C) Increased debt burden
  - (D) Reduced innovation and competitiveness
- 40.** What would be the likely impact on XYZ Corporation's financial performance if interest rates were to rise significantly in the near future?
- (A) Improved profitability due to increased revenue
  - (B) Reduced financial leverage and decreased vulnerability
  - (C) Increased interest expenses and reduced profitability
  - (D) No significant impact on financial performance

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**PART V : ACCOUNTANCY**

This section contains **20 Single Choice Questions (Q : 41 to Q : 60)**. Each question has four choices **(A), (B), (C) and (D)** out of which **ONLY ONE** is correct.

**41.** What is the balance as per Cash Book?

- (i) Balance as per Pass Book Rs.42,000
- (ii) A customer directly deposited in our bank account Rs.10,000.
- (iii) Cheques issued for Rs.20,000 of which cheques for Rs.4,000 were presented for payment.

- (A) Rs.68,000
- (B) Rs.16,000
- (C) Rs.48,000
- (D) Rs.36,000

**42.** Which of the following transactions will result in higher balance in the bank column of Cash Book in comparison to Pass Book?

- (A) Cheques issued but not presented for payment
- (B) Interest allowed by bank
- (C) Bank charges entered twice in Cash Book
- (D) Cheques paid into bank for collection but not yet credited

**43.** Debit balance of pass book means :

- (A) Positive i.e. Favourable Balance
- (B) Negative i.e. Unfavourable Balance
- (C) Either Positive or Negative Balance
- (D) None of the above

**44.** On 1st April 2024, balance of cash column of cash book was Rs.10,000. After receiving Rs.2,000 from Anil, giving a cheque of Rs.3,200 to Sunil and making payment of wages Rs. 500, balance of cash will be :

- (A) Rs.11,500
- (B) Rs.8,300
- (C) Rs.8,800
- (D) Rs.6,300

**45.** Goods sold for Cash Rs. 25,000 plus 12% IGST. Sales A/c will be credited by

- (A) Rs.22,000
- (B) Rs.25,000
- (C) Rs.28,000
- (D) None of these

**46.** Which of the following is not a subsidiary book?

- (A) Purchase Return Book
- (B) Bills Payable Book
- (C) Ledger
- (D) Sales Book

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47. Convention of conservatism takes into account:

- (A) All future profits and losses
- (B) All future profits and not losses
- (C) All future losses and not profits
- (D) Neither profits nor losses of the future

48. Which of the following is the capital expenditure?:

- (A) Wages paid for repair of building
- (B) Wages paid for white washing of building
- (C) Wages paid for construction of building
- (D) Wages paid for cleaning of building

49. Goods costing Rs.30,000 supplied to Mohan at a profit of 25% of sales price less Trade discount @5% will be credited to Sales A/c with:

- (A) Rs.35,625
- (B) Rs.38,000
- (C) Rs.37,500
- (D) Rs.34,200

50. Goods returned from Vikas will be posted to the:

- (A) Credit of Sales Return A/c
- (B) Debit of Purchase Return A/c
- (C) Debit of Vikas A/c
- (D) Credit of Vikas A/c

51. Match **Column - I** with **Column - II** and select the correct answer using the codes given below.

Column - I	Column - II
<b>P.</b> Journal	<b>1.</b> Book of Final Entry
<b>Q.</b> Ledger	<b>2.</b> Chronological record of transactions
<b>R.</b> Posting	<b>3.</b> Transferring from journal to ledger
<b>S.</b> Debit & Credit	<b>4.</b> Two aspects of every transaction

**Code :**

	<b>P</b>	<b>Q</b>	<b>R</b>	<b>S</b>
(A)	1	2	3	4
(B)	4	3	2	1
(C)	2	1	3	4
(D)	2	3	4	1

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52. Match **Column – I** with **Column – II** and select the correct answer using the codes given below.

Column – I	Column – II
<b>P.</b> Full Disclosure Principle	<b>1.</b> Rules issued by ICAI for uniformity in accounting
<b>Q.</b> Materiality Principle	<b>2.</b> Ignore insignificant items while recording
<b>R.</b> Objectivity Principle	<b>3.</b> Transactions must be supported by evidence
<b>S.</b> Accounting Standards	<b>4.</b> Important information must be disclosed in financial statements

**Code :**

	<b>P</b>	<b>Q</b>	<b>R</b>	<b>S</b>
(A)	1	2	3	4
(B)	4	2	3	1
(C)	3	1	4	2
(D)	2	3	4	1

53. Match **Column – I** with **Column – II** and select the correct answer using the codes given below.

Column – I	Column – II
(Transaction)	(Book)
<b>P.</b> Records all cash transactions	<b>1.</b> Sales Book
<b>Q.</b> Records credit sales of goods	<b>2.</b> Purchase Book
<b>R.</b> Records goods returned by customers	<b>3.</b> Cash Book
<b>S.</b> Records credit purchases of goods	<b>4.</b> Returns Inward Book

**Code :**

	<b>P</b>	<b>Q</b>	<b>R</b>	<b>S</b>
(A)	1	2	3	4
(B)	4	3	2	1
(C)	3	1	4	2
(D)	2	3	4	1

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**54. Statement-I :** According to the Prudence principle, expected profits are recorded but expected losses are ignored.

**Statement-II :** Prudence ensures that assets and incomes are not overstated.

Options:

- (A) Both statements are correct
- (B) Both statements are incorrect
- (C) Statement I is correct, Statement II is incorrect
- (D) Statement I is incorrect, Statement II is correct

**55. Statement-I :** The Journal is called the primary book of entry.

**Statement-II :** Ledger is known as the principal book of accounts.

Options:

- (A) Both statements are correct
- (B) Both statements are incorrect
- (C) Statement I is correct, Statement II is incorrect
- (D) Statement I is incorrect, Statement II is correct

**56. Statement-I :** The Journal Proper is used for recording adjustment entries.

**Statement-II :** Bills Payable Book is maintained to record bills received by the business.

Options:

- (A) Both statements are correct
- (B) Both statements are incorrect
- (C) Statement I is correct, Statement II is incorrect
- (D) Statement I is incorrect, Statement II is correct

**57. Statement-I :** Cheques issued but not yet presented reduce the bank balance as per Cash Book.

**Statement-II :** Such cheques cause the Pass Book to show a higher balance than the Cash Book.

Options:

- (A) Both statements are correct
- (B) Both statements are incorrect
- (C) Statement I is correct, Statement II is incorrect
- (D) Statement I is incorrect, Statement II is correct

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**58.** According to the Accrual concept, revenue is recorded only when cash is received.

- (A) True
- (B) False
- (C) Can be both true/false
- (D) None of these

**59.** Journal shows balances of accounts, while ledger shows day-to-day transactions in chronological order.

- (A) True
- (B) False
- (C) Both (A) and (B)
- (D) None of these

**60.** Arrange the following transactions in the correct order of the subsidiary books they are entered into:

1. Goods sold on credit to Mr. A
2. Goods returned to supplier
3. Cash received from debtor
4. Old furniture sold on credit

Options:

- (A) Purchase Book → Sales Return Book → Bills Payable Book → Cash Book
- (B) Sales Book → Purchase Return Book → Cash Book → Journal Proper
- (C) Purchase Return Book → Sales Book → Cash Book → Bills Payable Book
- (D) Sales Book → Sales Return Book → Bills Receivable Book → Journal Book

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