

**2023**

**Time - 3 hours**

**Full Marks - 80**

*Answer all groups as per instructions.*

*Figures in the right hand margin indicate marks.*

**GROUP - A**

1. Fill in the blanks. (all)

[1 × 12

- (a) Indirect Taxes are those whose \_\_\_\_\_ can be shifted to others.
- (b) Export will be treated as \_\_\_\_\_ supplies under GST.
- (c) \_\_\_\_\_ code is used to classify goods and services under GST.
- (d) CGST Act is based on the principle of \_\_\_\_\_.
- (e) Under GST, primary focus is on \_\_\_\_\_ rather than over the counter payment.
- (f) Only the person \_\_\_\_\_ under GST can collect taxes from customer and pass on the credit of the taxes paid on them.
- (g) \_\_\_\_\_ is the essential document for the recipient to avail Input Tax Credit.

[ 2 ]

- (h) Refund arises in a situation when GST paid is more than the \_\_\_\_\_.
- (i) \_\_\_\_\_ is an application to a Higher court for reversal of the decision of Lower court.
- (j) What is full form of CGST ?
- (k) In India, which model of GST has been adopted ?
- (l) In which category services of Funeral and Burial falls ?

**GROUP - B**

2. Explain any eight of the following within two or three sentences each. [2 × 8

- (a) What do you mean by Indirect Tax ?
- (b) Define appeal under GST.
- (c) Define non-taxable territory.
- (d) What is inter-state supply ?
- (e) Define Levy under CGST ?
- (f) Define zero-rated supply.
- (g) What do you mean by aggregated turn over ?

[ 3 ]

- (h) Define Liability to pay GST.
- (i) What do you mean by compulsory registration ?
- (j) What do you mean by GST portal ?

**GROUP - C**

3. Answer any eight of the following within 75 words each. [3 × 8

- (a) Describe three benefits of GST.
- (b) Explain three objectives of Taxation.
- (c) Write a note on intra-state supply.
- (d) Explain Levy and collection under IGST.
- (e) Explain in brief non taxable supplies under GST Law.
- (f) Discuss Liability of GST based on time of supply.
- (g) Discuss in brief the general rate for determination of place of supply of services.
- (h) Write a note on the tax invoice in respect of goods.
- (i) Name different types of returns under GST Laws.
- (j) Write needs to create GSTN.

GROUP - D

4. Answer any four questions within 500 words each.

- (a) What do you mean by Indirect Tax ? Discuss its merits and demerits. [7]
- (b) Explain implementation of GST in India. [7]
- (c) Explain scope of supply under GST Law. [7]
- (d) Explain provisions related with eligibility and condition for taking input tax credit. [7]
- (e) Explain the contents of tax invoice under GST. [7]
- (f) Explain the situations for refund under GST. [7]
- (g) What is GST Council ? Discuss its structure and powers. [7]

**2023**

*Time - 3 hours*

*Full Marks - 60*

*Answer all groups as per instructions.*

*Figures in the right hand margin indicate marks.*

**GROUP - A**

1. Fill in the blanks. (all)

[1 × 8

- (a) In Microsoft word, \_\_\_\_\_ is a note about the document content that an author can add to a document.
- (b) A \_\_\_\_\_ is a grid of cells arranged in rows and columns.
- (c) DBMS stands for \_\_\_\_\_.
- (d) Power point allows you to \_\_\_\_\_ your presentation before you print.
- (e) The \_\_\_\_\_ method allows you to copy a formula and fill it into many different consecutive cells at the same time in Excel.
- (f) \_\_\_\_\_ is a detailed description of all the data used in the database.

[ 2 ]

- (g) Files are referred to as \_\_\_\_\_ in database terminology.
- (h) \_\_\_\_\_ connects HTML pages and other resources on the web.

**GROUP - B**

2. Answer any eight of the following within two or three sentences each. [1½ × 8

- (a) What is MS Word ?
- (b) How to save a document with a new name ?
- (c) Is it possible to do animation for objects in Power Point ?
- (d) How can you stop a slide show ?
- (e) What is Blank Presentation ?
- (f) Which command is used to close the Window of Excel ?
- (g) What is Ribbon ?
- (h) State types of charts.
- (i) Who introduced Relational Database model ?
- (j) Name the HTML document tag ?

[ 3 ]

**GROUP - C**

3. Answer any eight of the following within 75 words each. [2 × 8
- (a) State the types of Tab used in Microsoft Word.
  - (b) What is microsoft power point ?
  - (c) State features of Excel 2010. (any three)
  - (d) What is spreadsheet ?
  - (e) What is DBMS ?
  - (f) What are the components of Microsoft Access ?
  - (g) What is the use of forms in HTML ?
  - (h) How to create HTML Document ?
  - (i) How Hyperlink helps to link pages of a website ?
  - (j) Define SQL.

**GROUP - D**

4. Answer any four questions within 500 words each.
- (a) What is Word Processing ? Discuss the various features of word processing. [6
  - (b) What do you mean by Embedded chart ? Write the procedure for creating a chart in MS-Excel. [6

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- (c) What is Excel 2010 ? State its features. [6]
- (d) What is Macro ? How can you create a macro in MS-Word ?  
Explain with the help of suitable example. [6]
- (e) Explain various components of Microsoft Access. [6]
- (f) Discuss the building blocks of HTML document. [6]
- (g) Explain various CSS Embedding techniques. [6]

**2023**

**Time - 3 hours**

**Full Marks - 80**

*Answer **all groups** as per instructions.*

*Figures in the right hand margin indicate marks.*

**GROUP - A**

1. Fill in the blanks. (all) [1 × 12]
- (a) As per Companies Act, the installation of Management Accounting system in the companies is \_\_\_\_\_.
- (b) Management Accounting uses actual figures as well as \_\_\_\_\_ figures.
- (c) Statement of Retained Earnings is otherwise known as \_\_\_\_\_ A/c.
- (d) Bank overdraft is a \_\_\_\_\_ liability.
- (e) Quick Assets do not include \_\_\_\_\_.
- (f) Proprietary Fund includes share capital and \_\_\_\_\_.
- (g) Quickness in sale is measured by \_\_\_\_\_ Ratio.

[ 2 ]

- (h) Marginal cost is otherwise refers to \_\_\_\_\_ cost.
- (i) Future forecast in Quantitative or Monetary term or in both is known as \_\_\_\_\_.
- (j) Scientifically predetermined cost is known as \_\_\_\_\_.
- (k) Amount of sales at which business makes no profit or no loss is known as \_\_\_\_\_ sales.
- (l) The methods of costing in which both fixed and variable cost are considered is known as \_\_\_\_\_.

**GROUP - B**

2. Answer any eight of the following within two or three sentences each. [2 × 8

- (a) What are three branches of Accounting and which one is of recent origin ?
- (b) Write two uses of Management A/c.
- (c) What is income statement ?
- (d) What do you mean by contribution ?
- (e) What is Absorption Costing ?
- (f) Give two causes of Material Variance.

[ 3 ]

- (g) What is Quick Ratio ?
- (h) What are two concepts of working capital and how working capital is determined under these concepts ?
- (i) What is Limiting factor in budgeting ?
- (j) What is variance under standard costing ?

**GROUP - C**

3. Answer any eight of the following within 75 words each. [3 × 8

- (a) Write three limitations of Management A/c.
- (b) Name six financial statements.
- (c) How Stock Turnover Ratio is calculated and interpret it ?
- (d) Name six functional Budgets.
- (e) What is zero base Budget ?
- (f) What is Margin of safety ?
- (g) How profit is calculated under Marginal costing ?
- (h) What are different steps in standard costing ?
- (i) Give three uses of Ratio Analysis.
- (j) What is Budget Manual ?

GROUP - D

4. Answer any four questions within 500 words each.

- (a) Differentiate between Management A/c and Financial A/c. [7]
- (b) Name different Techniques of Management A/c and explain any two. [7]
- (c) What is Ratio Analysis ? How Ratio Analysis is useful to know the Financial health of business. [7]
- (d) From the following, prepare cash flow statement. [7]

Liabilities	1994 ( ₹ )	1995 ( ₹ )	Assets	1994 ( ₹ )	1995 ( ₹ )
Current Liabilities	35,000	40,000	Cash	5,000	4,000
Loan from 'X'	—	25,000	Debtors	40,000	45,000
Bank Loan	40,000	30,000	Stock	30,000	25,000
Capital	1,50,000	1,54,000	Land	30,000	40,000
			Building	50,000	55,000
			Machine	70,000	80,000
	2,25,000	2,49,000		2,25,000	2,49,000

During the year, X introduced additional capital ₹ 10,000. His drawings during the year was ₹ 31,000.

Provision for Depreciation on machinery ₹ 30,000 (opening).  
Closing provision was ₹ 40,000.

(e) Define Absorption and Marginal costing. Differentiate between two. [7]

(f) From the following, calculate : [7]

(i) P/V Ratio

(ii) Sales required to earn a profit of ₹ 1,60,000.

Selling price/unit ₹ 40

Direct material cost/unit ₹ 10

Direct labour cost/unit ₹ 7

Variable overhead per unit 100% of labour cost.

Fixed expenses ₹ 64,000

(g) Define Budgetary control. Discuss its importance for business unit. [7]

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*Answer all groups as per instructions.  
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**GROUP - A**

1. Fill in the blanks. (all) [1 × 12]
- (a) The scope of marketing is \_\_\_\_\_ than selling concept.
- (b) Interdisciplinary Approach to marketing is known as \_\_\_\_\_ Approach.
- (c) Aggressive Salesmanship comes under \_\_\_\_\_ concept of marketing.
- (d) External forces affecting marketing is known as \_\_\_\_\_ Environment.
- (e) Sales promotion does not include advertisement and \_\_\_\_\_.
- (f) Under \_\_\_\_\_ pricing, very low price is fixed when a product is initially introduced in the market.

[ 2 ]

- (g) No middlemen are involved in \_\_\_\_\_ channel of distribution.
- (h) Segregating market on the basis of different criteria is known as \_\_\_\_\_.
- (i) When a brand is registered, it is called as \_\_\_\_\_.
- (j) The provision of free servicing after purchase of a water filter is known as \_\_\_\_\_.
- (k) Selling through salesmen is known as \_\_\_\_\_.
- (l) A man making advertisement of company's product in the street of a city wearing funny dresses is known as \_\_\_\_\_.

GROUP - B

2. Answer any eight of the following within two or three sentences each. [2 × 8

- (a) Name four marketing concepts.
- (b) Name four pricing strategies.
- (c) What is market segmentation ?
- (d) What do you mean by channel of distribution ?
- (e) What is window display ?

[ 3 ]

- (f) Define Branding.
- (g) What is Test marketing ?
- (h) What is consumer durable.
- (i) Give two factors considered while fixing price of a product.
- (j) Give two factors for selecting a channel of distribution.

**GROUP - C**

3. Answer any eight of the following within 75 words each. [3 × 8

- (a) Differentiate between Marketing and Selling.
- (b) What is socio-marketing concept ?
- (c) What is Marketing Mix ?
- (d) What is Micro marketing Environment ?
- (e) What is skimming pricing ?
- (f) What is After Sales Service ?
- (g) Give three benefits of packaging.
- (h) What information are provided in label ?
- (i) Give three benefits of Advertising.
- (j) What is on-line marketing ?

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[ 4 ]

GROUP - D

4. Answer any four questions within 500 words each.
- (a) Define Marketing. Discuss its importance in brief. [7]
  - (b) What is consumer behaviour ? Which factors influence it ? [7]
  - (c) Classify products and explain them. [7]
  - (d) Discuss different channels of distribution. [7]
  - (e) What is product life cycle ? Discuss about different stages of product life cycle. [7]
  - (f) Write a brief note on Branding of product. [7]
  - (g) Write briefly about different techniques of sales promotion for consumers. [7]
  - (h) What is rural marketing ? What are its special features ? [7]