

Roll No.

Question Booklet Number

O. M. R. Serial No.

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399062

B. C. A. (Second Semester) (B. P.)

EXAMINATION, 2022-23

FINANCIAL ACCOUNTING & MANAGEMENT

Paper Code

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Questions Booklet
Series

B

Time : 1:30 Hours]

[Maximum Marks : 75

Instructions to the Examinee :

परीक्षार्थियों के लिए निर्देश :

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. 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.

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। 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, तो उसे तुरन्त बदल लें।

(Remaining instructions on the last page)

(शेष निर्देश अन्तिम पृष्ठ पर)

SEAL

(Only for Rough Work)

1. Which of the following statements about a journal is correct ?
 - (A) It records only debit entries.
 - (B) It summarizes all financial transactions of a specific account.
 - (C) It is used to post closing entries at the end of an accounting period.
 - (D) It provides a chronological record of all financial transactions.
2. The process of transferring journal entries to the respective accounts in the ledger is known as :
 - (A) Posting
 - (B) Balancing
 - (C) Journalizing
 - (D) Adjusting
3. Which of the following statements about a ledger is true ?
 - (A) It is also known as the book of original entry.
 - (B) It is used to record only the summary totals of financial transactions.
 - (C) It provides a chronological record of financial transactions.
 - (D) It contains separate accounts for each category of assets, liabilities, equity, revenue, and expenses.
4. Which type of account is typically found in the general ledger ?
 - (A) Sales account
 - (B) Cash account
 - (C) Purchase account
 - (D) Retained earnings account
5. In a ledger, debits and credits are recorded on which sides of the account, respectively ?
 - (A) Debits on the left, credits on the right
 - (B) Debits on the right, credits on the left
 - (C) Debits on the top, credits on the bottom
 - (D) Debits on the bottom, credits on the top
6. A trial balance is prepared to :
 - (A) Determine the net income or loss of a business
 - (B) Verify the accuracy of the accounting records
 - (C) Calculate the tax liability of a company
 - (D) Determine the financial position of a company

7. The primary purpose of a trial balance is to :

- (A) Identify errors and correct them before financial statements are prepared
- (B) Determine the closing entries required at the end of an accounting period
- (C) Calculate the balance of retained earnings
- (D) Determine the net profit or loss for the period

8. Which of the following statements about a trial balance is true ?

- (A) A trial balance ensures that all accounts have been closed properly.
- (B) A trial balance guarantees that financial statements will be error-free.
- (C) A trial balance ensures that debits equal credits in the ledger accounts.
- (D) A trial balance is prepared at the end of the accounting period.

9. If a trial balance doesn't balance, it indicates that :

- (A) There are no errors in the accounting records.
- (B) There may be errors in the accounting records.
- (C) The financial statements cannot be prepared.
- (D) The trial balance is not necessary for small businesses.

10. Which of the following errors will cause a trial balance to be imbalanced ?

- (A) Omission of a transaction from the journal and ledger
- (B) Recording a transaction in the wrong account
- (C) Incorrectly totaling the debits and credits of an account
- (D) All of the above

11. The Profit and Loss Account is prepared to determine :

- (A) The net worth of the business
- (B) The financial position of the business
- (C) The profitability of the business for a specific period
- (D) The liquidity of the business

12. Which of the following items would typically be included in the expenses section of a Profit and Loss Account ?
- (A) Accounts receivable
 - (B) Sales revenue
 - (C) Rent expense
 - (D) Share capital
13. Gross profit is calculated as :
- (A) Total revenue minus total expenses
 - (B) Net profit plus operating expenses
 - (C) Sales revenue minus cost of goods sold
 - (D) Total assets minus total liabilities
14. Which of the following is true regarding the format of a Profit and Loss Account ?
- (A) Expenses are listed before revenues
 - (B) Revenues are listed before expenses
 - (C) Assets are listed before liabilities
 - (D) Liabilities are listed before assets
15. Which financial statement is commonly prepared first, before the Profit and Loss Account ?
- (A) Balance Sheet
 - (B) Cash Flow Statement
 - (C) Statement of Retained Earnings
 - (D) Trial Balance
16. The Balance Sheet provides information about :
- (A) Revenues and expenses of a business
 - (B) Cash inflows and outflows of a business
 - (C) The financial position of a business at a specific point in time
 - (D) The profitability of a business for a specific period
17. Which of the following is a liability that is typically included in the Balance Sheet ?
- (A) Accounts receivable
 - (B) Prepaid expenses
 - (C) Long-term loans
 - (D) Inventory
18. The formula for calculating total assets in a Balance Sheet is :
- (A) $\text{Total assets} = \text{Total liabilities} - \text{Owner's equity}$
 - (B) $\text{Total assets} = \text{Current assets} - \text{Current liabilities}$
 - (C) $\text{Total assets} = \text{Owner's equity} + \text{Total liabilities}$
 - (D) $\text{Total assets} = \text{Total liabilities} + \text{Owner's equity}$

19. Which of the following is true regarding the format of a Balance Sheet ?
- (A) Liabilities are listed before assets.
 - (B) Assets are listed before liabilities.
 - (C) Current assets are listed before non-current assets.
 - (D) Non-current liabilities are listed before current liabilities.
20. Which financial statement is commonly prepared first, before the Balance Sheet ?
- (A) Income Statement
 - (B) Cash Flow Statement
 - (C) Statement of Retained Earnings
 - (D) Trial Balance
21. The quick ratio is a measure of a company's :
- (A) Liquidity
 - (B) Profitability
 - (C) Efficiency
 - (D) Solvency
22. The debt-to-equity ratio measures :
- (A) The profitability of a company
 - (B) The liquidity of a company
 - (C) The solvency of a company
 - (D) The efficiency of a company
23. The inventory turnover ratio is used to assess a company's :
- (A) Profitability
 - (B) Liquidity
 - (C) Efficiency
 - (D) Solvency
24. Fund flow analysis is used to analyze the :
- (A) Profitability of a company
 - (B) Liquidity position of a company
 - (C) Sources and uses of funds over a period of time
 - (D) Debt structure of a company
25. A positive net increase in working capital indicates that :
- (A) The company's liquidity has improved
 - (B) The company's profitability has improved
 - (C) The company's debt has increased
 - (D) The company's cash flow has decreased
26. In fund flow analysis, sources of funds include :
- (A) Payment of dividends
 - (B) Increase in long-term debt
 - (C) Purchase of fixed assets
 - (D) Increase in accounts payable

27. The primary objective of fund flow analysis is to :

- (A) Determine the profitability of a company
- (B) Assess the solvency of a company
- (C) Identify the sources and applications of funds
- (D) Evaluate the efficiency of a company's operations

28. In a Fund Flow Statement, a positive value in the "Sources of Funds" section indicates :

- (A) Cash inflow from financing activities
- (B) Cash outflow from operating activities
- (C) Cash inflow from investing activities
- (D) Cash inflow from operating activities

29. Which of the following items is considered a use of funds in a Fund Flow Statement ?

- (A) Proceeds from the sale of fixed assets
- (B) Increase in accounts payable
- (C) Payment of dividends to shareholders
- (D) Decrease in long-term debt

30. Cash flow from operating activities includes :

- (A) Cash inflows from the sale of investments
- (B) Cash inflows from borrowing
- (C) Cash inflows from the sale of fixed assets
- (D) Cash inflows from sales revenue

31. Which of the following items is considered a financing cash flow in the Cash Flow Statement ?

- (A) Cash inflows from the sale of investments
- (B) Cash inflows from the issuance of common stock
- (C) Cash inflows from the purchase of inventory
- (D) Cash inflows from the sale of fixed assets

32. The Cash Flow Statement is prepared to provide information about :

- (A) The profitability of a company
- (B) The liquidity of a company
- (C) The financial position of a company
- (D) The sources and uses of cash by a company

33. Cash flow from operating activities includes :
- (A) Cash inflows from the sale of long-term investments
 - (B) Cash inflows from the issuance of common stock
 - (C) Cash inflows from the sale of inventory
 - (D) Cash inflows from the repayment of long-term debt
34. Which of the following items is considered a financing cash flow in the Cash Flow Statement ?
- (A) Cash inflows from the purchase of property, plant, and equipment
 - (B) Cash inflows from the issuance of bonds payable
 - (C) Cash inflows from the payment of dividends
 - (D) Cash inflows from the sale of marketable securities
35. Break-even analysis is a tool used to determine :
- (A) The point where a business starts making a profit
 - (B) The total revenue generated by a business
 - (C) The optimal pricing strategy for a product or service
 - (D) The fixed costs incurred by a business
36. The break-even point is calculated by dividing :
- (A) Fixed costs by variable costs per unit
 - (B) Fixed costs by total revenue
 - (C) Variable costs per unit by total revenue
 - (D) Total revenue by total costs
37. The margin of safety in break-even analysis represents :
- (A) The excess of sales revenue over the break-even point
 - (B) The difference between fixed costs and variable costs
 - (C) The profit generated by the business
 - (D) The level of sales necessary to cover all costs
38. The primary goal of financial management in a business is to :
- (A) Maximize shareholder wealth
 - (B) Maximize revenue generation
 - (C) Minimize expenses
 - (D) Minimize risk

39. The process of assessing and managing the financial risks faced by a company is known as :
- (A) Financial analysis
 - (B) Financial forecasting
 - (C) Financial planning
 - (D) Risk management
40. The term "working capital" refers to :
- (A) The funds invested in long-term assets
 - (B) The difference between current assets and current liabilities
 - (C) The funds borrowed from financial institutions
 - (D) The profits generated by a company
41. The cost of capital is the :
- (A) interest rate on a loan obtained by a company
 - (B) Total expenses incurred by a company
 - (C) Rate of return required by investors to invest in a company
 - (D) Total market value of a company's shares
42. Financial leverage refers to a company's :
- (A) Ability to generate profits from its operations
 - (B) Ability to borrow funds at a low interest rate
 - (C) Use of debt to finance its operations and investments
 - (D) Ability to meet its short-term obligations
43. Which of the following is an example of an external source of long-term finance ?
- (A) Retained earnings
 - (B) Trade credit
 - (C) Venture capital
 - (D) Bank overdraft
44. Bonds and debentures are examples of :
- (A) Equity financing
 - (B) Short-term loans
 - (C) Trade credit
 - (D) Debt financing
45. Which of the following is a characteristic of long-term loans ?
- (A) Repayment within one year
 - (B) Higher interest rates compared to short-term loans
 - (C) Flexibility in repayment terms
 - (D) Typically secured by short-term assets

46. The capital structure decision involves determining :
- (A) The amount of working capital needed by a company
 - (B) The optimal level of debt a company should have
 - (C) The number of shareholders in a company
 - (D) The pricing strategy for a company's products or services
47. The term "leverage" in capital structure refers to :
- (A) The ability of a company to meet its short-term obligations
 - (B) The use of debt financing by a company
 - (C) The ability of a company to generate profits from its operations
 - (D) The profitability of a company's investments
48. The term "capital structure" refers to :
- (A) The total assets owned by a company
 - (B) The mix of debt and equity financing used by a company
 - (C) The profitability of a company's operations
 - (D) The ability of a company to generate cash flows
49. Which of the following is an example of an implicit cost ?
- (A) Rent paid for office space
 - (B) Wages paid to employees
 - (C) Interest paid on a bank loan
 - (D) Foregone salary when starting your own business
50. The difference between explicit and implicit costs is that :
- (A) Explicit costs are incurred by all businesses, while implicit costs are specific to certain industries
 - (B) Explicit costs are monetary expenses, while implicit costs are non-monetary opportunity costs
 - (C) Explicit costs are incurred by established businesses, while implicit costs are incurred by startups
 - (D) Explicit costs are tax-deductible, while implicit costs are not

51. The cost of debt is typically measured using :
- (A) Weighted Average Cost of Capital (WACC)
 - (B) Dividend Discount Model (DDM)
 - (C) Capital Asset Pricing Model (CAPM)
 - (D) Yield to Maturity (YTM)
52. The cost of equity is generally estimated using :
- (A) Net Present Value (NPV) calculation
 - (B) Cost of Debt divided by Equity Multiplier
 - (C) Dividend Growth Model (DGM)
 - (D) Internal Rate of Return (IRR) analysis
53. The Weighted Average Cost of Capital (WACC) is computed as the weighted average of the :
- (A) Cost of equity and cost of debt
 - (B) Cost of equity and cost of retained earnings
 - (C) Cost of equity, cost of debt, and cost of preferred stock
 - (D) Cost of equity, cost of debt, cost of preferred stock, and cost of internal equity
54. The cost of debt is typically calculated as :
- (A) The interest rate on the most recent loan obtained by the company
 - (B) The weighted average interest rate of all outstanding debt
 - (C) The coupon rate of a company's bonds
 - (D) The current market value of the company's debt
55. Which of the following factors affects the cost of debt ?
- (A) The company's credit rating
 - (B) The maturity date of the debt
 - (C) The company's industry sector
 - (D) The dividend payments made by the company
56. The cost of debt is typically expressed as :
- (A) A percentage of the company's total assets
 - (B) A percentage of the company's total revenue
 - (C) A percentage of the company's net income
 - (D) A percentage above the risk-free rate

57. Which of the following is considered a current liability in working capital management ?

- (A) Long-term debt
- (B) Accounts payable
- (C) Property, plant, and equipment
- (D) Retained earnings

58. An increase in working capital can be achieved by :

- (A) Increasing accounts payable
- (B) Decreasing accounts receivable
- (C) Decreasing inventory levels
- (D) Decreasing short-term borrowing

59. The cash conversion cycle measures :

- (A) The time it takes to collect accounts receivable
- (B) The time it takes to pay accounts payable
- (C) The time it takes to convert inventory into cash
- (D) All of the above

60. Working capital management aims to :

- (A) Minimize profitability
- (B) Maximize long-term debt
- (C) Minimize cash flow
- (D) Optimize the balance between liquidity and profitability

61. Working capital is defined as :

- (A) The total assets of a company
- (B) The total liabilities of a company
- (C) The difference between current assets and current liabilities
- (D) The amount of cash held by a company

62. Liquidity refers to a company's ability to :

- (A) Generate profits from its operations
- (B) Meet its short-term obligations
- (C) Maximize shareholder wealth
- (D) Minimize expenses

63. Which of the following ratios is used to measure a company's liquidity ?
- (A) Return on Equity (ROE)
 - (B) Current Ratio
 - (C) Gross Profit Margin
 - (D) Debt-to-Equity Ratio
64. Profitability refers to a company's ability to :
- (A) Generate revenue from its operations
 - (B) Meet its long-term obligations
 - (C) Maximize shareholder wealth
 - (D) Minimize risk
65. The Net Profit Margin is calculated as :
- (A) Net Profit divided by Total Revenue
 - (B) Gross Profit divided by Total Revenue
 - (C) Net Profit divided by Total Assets
 - (D) Gross Profit divided by Total Equity
66. The relationship between liquidity and profitability is :
- (A) Inverse, meaning that higher liquidity leads to lower profitability
 - (B) Direct, meaning that higher liquidity leads to higher profitability
 - (C) Unrelated, as they are independent of each other
 - (D) Cyclical, with liquidity and profitability fluctuating together
67. Which of the following is a cash management technique used to accelerate cash inflows ?
- (A) Delaying payments to suppliers
 - (B) Offering cash discounts to customers
 - (C) Increasing accounts payable
 - (D) Decreasing accounts receivable turnover
68. The objective of cash management is to maintain a balance between :
- (A) Cash inflows and outflows
 - (B) Liquidity and profitability
 - (C) Cash and non-cash assets
 - (D) Short-term and long-term investments

69. Cash forecasting is a tool used in cash management to :
- (A) Determine the optimal level of cash to hold
 - (B) Identify potential cash inflows and outflows
 - (C) Assess the profitability of cash investments
 - (D) Minimize the risk of cash shortages
70. A cash budget is a financial plan that outlines :
- (A) The company's overall financial performance
 - (B) The company's investment portfolio
 - (C) The company's cash inflows and outflows over a specific period
 - (D) The company's capital structure
71. Economic Order Quantity (EOQ) is a model used in inventory management to determine :
- (A) The optimal reorder point for inventory
 - (B) The minimum level of safety stock required
 - (C) The optimal order quantity that minimizes total inventory costs
 - (D) The maximum level of stock that can be stored in a warehouse
72. ABC analysis categorizes inventory items based on :
- (A) Their sales volume
 - (B) Their unit cost
 - (C) Their lead time
 - (D) Their contribution to total inventory value
73. The purpose of safety stock in inventory management is to :
- (A) Ensure sufficient stock is available during peak demand periods
 - (B) Minimize the risk of stockouts due to unexpected fluctuations in demand or supply
 - (C) Reduce the carrying costs associated with excess inventory
 - (D) Maximize the utilization of warehouse space
74. A company uses the average collection period to evaluate its receivable management. Which of the following formule correctly calculates the average collection period ?
- (A) 365 days divided by the accounts receivable turnover ratio
 - (B) Accounts receivable turnover ratio divided by 365 days
 - (C) Accounts receivable turnover ratio multiplied by 365 days
 - (D) Accounts receivable multiplied by 365 days

75. The credit policy of a company outlines :

- (A) The procedure for collecting accounts payable
- (B) The procedure for assessing credit worthiness of potential customers
- (C) The procedure for handling inventory management
- (D) The procedure for monitoring cash flow

76. The primary objective of a conservative working capital policy is to :

- (A) Maximize profitability by minimizing cash conversion cycle
- (B) Minimize the risk of liquidity shortages by maintaining high levels of current assets
- (C) Minimize borrowing costs by relying on long-term financing sources
- (D) Maximize the return on investment by optimizing the utilization of working capital

77. What is the purpose of the statement of cash flows ?

- (A) To report the financial position of a company at a specific point in time.
- (B) To present information about a company's cash flows during a specific period.
- (C) To provide details about a company's revenues and expenses during a specific period.
- (D) To show changes in the company's equity accounts over a period of time.

78. Which of the following is an example of a non-current liability ?

- (A) Accounts payable
- (B) Salaries payable
- (C) Long-term debt
- (D) Prepaid expenses

79. Which financial statement reports the financial position of a company at a specific point in time ?

- (A) Income statement
- (B) Statement of cash flows
- (C) Balance sheet
- (D) Statement of retained earnings

80. Financial accounting focuses on :

- (A) Internal decision-making
- (B) External reporting to stakeholders
- (C) Cost analysis for management
- (D) Budgeting and forecasting

81. The primary objective of financial accounting is to :

- (A) Maximize profits for the company
- (B) Provide information for internal decision-making
- (C) Facilitate the efficient allocation of resources
- (D) Provide accurate and reliable financial information to external users

82. Management accounting primarily involves :

- (A) Preparing financial statements
- (B) Reporting to external stakeholders
- (C) Analyzing financial data for internal decision-making
- (D) Auditing financial records

83. Cost of goods sold is an example of a :

- (A) Variable cost
- (B) Fixed cost
- (C) Mixed cost
- (D) Step cost

84. Which of the following is a financial ratio used to assess a company's liquidity ?

- (A) Return on Investment (ROI)
- (B) Current ratio
- (C) Price-earnings ratio (P/E ratio)
- (D) Debt-to-equity ratio

85. The process of allocating the cost of an intangible asset over its useful life is known as :

- (A) Depreciation
- (B) Amortization
- (C) Depetion
- (D) Impairment

86. Financial accounting primarily deals with the :

- (A) Preparation of budgets and forecasts
- (B) Analysis of cost behavior
- (C) Reporting of financial information to external stakeholders
- (D) Evaluation of investment opportunities

87. Which of the following is within the scope of financial accounting ?

- (A) Internal management reporting
- (B) Tax planning and compliance
- (C) Cost analysis for decision-making
- (D) Preparation of financial statements

88. The scope of financial accounting includes the recording and reporting of :
- (A) Non-financial information such as customer satisfaction ratings
 - (B) Future projections and forecasts
 - (C) Historical financial transactions and events
 - (D) Non-monetary assets such as human resources
89. Financial accounting focuses on providing information to :
- (A) Shareholders and investors
 - (B) Internal managers and employees
 - (C) Suppliers and vendors
 - (D) Competitors and industry analysts
90. Which of the following is considered an integral part of financial accounting ?
- (A) Management decision-making
 - (B) Budgeting and forecasting
 - (C) Risk assessment and management
 - (D) Compliance with accounting standards and regulations
91. Which organization is responsible for formulating and issuing Accounting Standards in India ?
- (A) Institute of Chartered Accountants of India (ICAI)
 - (B) Securities and Exchange Board of India (SEBI)
 - (C) Reserve Bank of India (RBI)
 - (D) Ministry of Corporate Affairs (MCA)
92. Which accounting standard in India governs the treatment of revenue recognition ?
- (A) AS 6 - Depreciation Accounting
 - (B) AS 9 - Revenue Recognition
 - (C) AS 10 - Accounting for Fixed Assets
 - (D) AS 16 - Borrowing Costs
93. Accounting Standards in India are primarily based on which international accounting framework ?
- (A) International Financial Reporting Standards (IFRS)
 - (B) Generally Accepted Accounting Principles (GAAP)
 - (C) Indian Accounting Standards (Ind AS)
 - (D) International Public Sector Accounting Standards (IPSAS)
94. Which accounting standard in India deals with the presentation of financial statements ?
- (A) AS 1 - Disclosure of Accounting Policies
 - (B) AS 3 - Cash Flow Statements
 - (C) AS 17 - Segment Reporting
 - (D) AS 18 - Related Party Disclosures

95. Which regulatory body in India has the authority to modify or adopt accounting standards issued by ICAI ?
- (A) Ministry of Corporate Affairs (MCA)
 - (B) Reserve Bank of India (RBI)
 - (C) Securities and Exchange Board of India (SEBI)
 - (D) National Financial Reporting Authority (NFRA)
96. Which of the following tasks can be automated using computer applications in financial accounting ?
- (A) Interpreting financial statements
 - (B) Decision-making for management
 - (C) Preparation of tax returns
 - (D) Monitoring cash flows and budgets
97. Which of the following is a key benefit of using computer applications in financial accounting ?
- (A) Reduction in the need for financial statements
 - (B) Elimination of the need for external audits
 - (C) Increased speed and accuracy of financial calculations
 - (D) Decreased reliance on accounting principles and standards
98. The use of computerized accounting software allows for :
- (A) Manual recording and processing of financial transactions
 - (B) Real-time access to financial information
 - (C) Limited storage capacity for financial data
 - (D) Inflexibility in generating financial reports
99. Which computer application is commonly used to record and process financial transactions in an organization ?
- (A) Word processing software
 - (B) Spreadsheet software
 - (C) Presentation software
 - (D) Accounting software
100. How can computer applications enhance data security in financial accounting ?
- (A) By eliminating the need for backup procedures
 - (B) By allowing access to financial data from any location
 - (C) By implementing encryption and password protection
 - (D) By reducing the need for user authentication

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 आन्तर-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।