NTA CUET (UG)

COMMERCE

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Syllabus & Analysis

Syllabus for CUET Business Studies

Note: There will be one Question Paper which will have 50 questions out of which 40 questions need to be attempted

Syllabus

Principles and Functions of Management

- **Unit-I:** Nature and Significance of Management
- **Unit-II:** Principles of Management
- **Unit-III:** Business Environment
- **Unit-IV:** Planning
- **Unit-V:** Organising
- **Unit-VI:** Staffing
- **Unit-VII:** Directing
- **Unit-VIII:** Controlling

Business Finance and Marketing

- **Unit-IX:** Financial Management
- **Unit-X:** Financial Markets
- **Unit-XI:** Marketing
- **Unit-XII:** Consumer Protection
- **Unit-XIII:** Entrepreneurship Development

Business Studies Paper Analysis

Chapter-wise Number of Questions Analysis of NTA CUET Papers

S. No.	Name of the Chapter	2024	2023
		17th May	29th May
1.	Nature and Significance of Management	4	6
2.	Principle of Management	4	4
3.	Business Environment	4	3
4.	Planning	6	2
5.	Organising	5	5
6.	Staffing	4	5
7.	Directing	3	4
8.	Controlling	3	2
9.	Financial Management	3	2
10.	Financial Market	5	7
11.	Marketing	5	5
12.	Consumer Protection	3	3
13.	Entrepreneurship Development	1	2

Syllabus for CUET Accountancy

Note: There will be one Question Paper which will have 50 questions out of which 40 questions need to be attempted

Syllabus

Accounting for Not-for-Profit Organisations and Partnership Firms

- **Unit-I:** Accounting for Not-for-Profit Organisations
- **Unit-II:** Accounting for Partnership
- **Unit-III:** Reconstitution of Partnership
- **Unit-IV:** Dissolution of Partnership Firm

Company Accounts and Financial Statement Analysis

- **Unit-V:** Accounting for Share and Debenture Capital
- **Unit-VI:** Analysis of Financial Statements
- **Unit-VII:** Statement of Changes in Financial Position

Computerized Accounting System

- **Unit-I:** Overview of Computerized Accounting System
- **Unit-II:** Using a Computerized Accounting System
- **Unit-III:** Accounting Using Database Management System (DBMS)
- **Unit-IV:** Accounting Applications of Electronic Spreadsheet

Accountancy Paper Analysis

Chapter-wise Number of Questions Analysis of NTA CUET Papers

S. No.	Name of the Chapter	2024	2023
		17th May	29th May
1.	Accounting for not-for-profit Organisation	2	3
2.	Accounting for Partnership: Basic Concepts	5	3
3.	Reconstitution of a Partnership Firm – Admission of a Partner	8	3
4.	Reconstitution of a Partnership Firm – Retirement/Death of a Partner	2	6
5.	Dissolution of Partnership Firm	6	8
6.	Accounting for Share Capital	8	7
7.	Issue and Redemption of Debentures	2	2
8.	Financial Statements of a Company	1	4
9.	Analysis of Financial Statement	1	1
10.	Accounting Ratios	5	2
11.	Cash Flow Statement	6	7
12.	Overview of Computerised Accounting System	3	2
13.	Spreadsheet	1	2
14.	Use of Spreadsheet in Business Applications	0	0
15.	Graphs and Charts for Business Data	0	0

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NTA CUET PAPER
(17TH MAY, 2024)

Instructions

Attempt only 40 questions out of the given 50 questions. Each question carries 5 marks. One mark will be deducted for a wrong answer.

Full Marks: 200 ***(Time: 45 Minutes)***

1. Identify the Principle of Management where Taylor pioneered the introduction of method of scientific inquiry into the domain of management practice.

(*a*) Science, not rule of thumb

(*b*) Harmony not discord

(*c*) Cooperation, not individualism

(*d*) Development of each and every person to the greatest efficiency and prosperity

2. Match **List-I** with **List-II** on the basis of Management Principles:

	List-I		**List-II**
A	Obedience to organisational rules	(i)	Unity of direction
B	One boss for every individual employee	(ii)	Remuneration of employees
C	One head and one plan	(iii)	Discipline
D	Remuneration should be just and equitable	(iv)	Unity of command

Choose the ***correct*** answer from the options given below:

(*a*) A-(i), B-(ii), C-(iii), D-(iv) (*b*) A-(i), B-(iii), C-(ii), D-(iv)

(*c*) A-(i), B-(ii), C-(iv), D-(iii) (*d*) A-(iii), B-(iv), C-(i), D-(ii)

3. The aim of which technique given by F.W. Taylor is to reduce a given line or a product to fixed types, sizes and characteristics?

(*a*) Method study (*b*) Time study

(*c*) Standardisation of work (*d*) Functional foremanship

4. Match **List-I** with **List-II** on the basis of Management Principles:

	List-I (Meaning)		**List-II (Term)**
A	Employees turnover should be minimised	(i)	Stability of personnel
B	Emphasises kindliness and justice	(ii)	Equity
C	Chain of authority and communication from top to bottom	(iii)	Espirit de corps
D	Promotes team spirit	(iv)	Scalar chain

Choose the ***correct*** answer from the options given below:

(*a*) A-(i), B-(ii), C-(iii), D-(iv)

(*b*) A-(i), B-(iii), C-(ii), D-(iv)

(*c*) A-(i), B-(ii), C-(iv), D-(iii)

(*d*) A-(iii), B-(iv), C-(i), D-(ii)

5. Under which dimension of business environment is "Online Booking of Air Tickets" included?

(*a*) Legal dimension (*b*) Economic dimension

(*c*) Technical dimension (*d*) Social dimension

6. Which of the following is an example of economic environment?

(*a*) Money supply in economy (*b*) Constitution of the country

(*c*) Life expectancy (*d*) Population shifts

7. Which of the following is an example of legal environment?

(*a*) Death/Birth Ratio (*b*) Trade Union Act

(*c*) Prevailing Political System (*d*) Public Debt

8. Which of the following does not characterise business environment?

(*a*) Inter-related

(*b*) External forces

(*c*) Market orientation and product

(*d*) Relativity

9. Identify the ***correct*** sequence of steps under the Planning function:

A. Setting objectives

B. Identifying alternative courses of action

C. Developing premises

D. Evaluating alternative courses of action

Choose the ***correct*** answer from the options given below:

(*a*) A, B, C, D (*b*) A, C, B, D

(*c*) B, A, D, C (*d*) C, B, D, A

36. Akash Industries has installed a waste recycling plant in its premises and does not dump their waste material anymore. This plant is providing employment to many people. Identify the objective of management which the company is achieving by doing the aforesaid activity.

(*a*) Social objective (*b*) Economic objective

(*c*) Personal objective (*d*) Growth

37. "Management always works by keeping an end result or aim of the organisation. All activities of managers are directed towards the end result." From the above statement, identify the feature of management.

(*a*) Management is multidimensional

(*b*) Management is continuous

(*c*) Management is intangible

(*d*) Management is a goal oriented process

38. The key position of top-level management is _____ .

(*a*) Managing Director (*b*) Production Manager

(*c*) Marketing Manager (*d*) Plant Supervisor

39. Match **List-I** with **List-II**.

List-I		List-II	
A	Intelligence test	(i)	Indicator of a person's capacity to develop
B	Aptitude test	(ii)	Clues to a person's emotions, values, etc.
C	Personality test	(iii)	Measure existing skills of the individual
D	Trade test	(iv)	Indicator of a person's learning ability and ability to make judgements

Choose the ***correct*** answer from the options given below:

(*a*) A-(i), B-(ii), C-(iii), D-(iv)

(*b*) A-(iv), B-(i), C-(ii), D-(iii)

(*c*) A-(ii), B-(iii), C-(i), D-(iv)

(*d*) A-(i), B-(iii), C-(iv), D-(ii)

40. Which of the following are advantages of functional structure of an organisation?

A. Leads to occupational specialisation.

B. Places less emphasis on organisational objectives.

C. Promotes coordination and control within a department.

D. Increases operational efficiency.

Choose the ***correct*** answer from the options given below:

(*a*) A, B and C only (*b*) A and B only

(*c*) A, C and D only (*d*) C and D only

On the basis of the information given in the case, answer the next five questions

"Just Foodie" is a food chain offering different snacks like chips, biscuits, chocochip cookies, cakes, etc. through their own retail outlets. To make their products available to customers at right time, right place, they are also selling their products to grocery stores in addition to their own outlets. The taste, quality and packing are given utmost care. They are offering good quality, so they are able to charge higher price than their competitors. To increase their sales, they are using different offers like: Free gifts, Cash backs, etc. They are offering discounts to customers on various occasions. All these considerations have made "Just Foodie" a complete success and they are able to win over different competitors in the market, and their market share is rising continuously.

41. In the above case "Just Foodie" is using various variables of Marketing Mix. Identify the variable used in the following statement:

"To make their products available to customers at right time, right place, they are also selling their products to grocery stores in addition to their own outlets."

(*a*) Product (*b*) Price

(*c*) Promotion (*d*) Physical distribution

42. Identify the element of marketing mix in the following statement:

"The taste, quality and packing are given utmost care."

(*a*) Product mix (*b*) Price mix

(*c*) Promotion mix (*d*) Physical distribution mix

43. "They are able to charge higher price than their competitors." Which element of marketing mix is discussed in the statement?

(*a*) Product mix (*b*) Price mix

(*c*) Promotion mix (*d*) Physical distribution mix

44. "To increase their sales, they are using different offers like: Free gifts, Cash backs etc. They are offering discounts to customers on various occasions." Identify the marketing mix element from the above statement.

(*a*) Product mix (*b*) Price mix

(*c*) Promotion mix (*d*) Physical distribution mix

45. "To increase their sales, they are using different offers like: Free gifts, Cash backs etc. They are offering discounts to customers on various occasions." Which tool of the promotion mix is used in the given statement?

(*a*) Advertisement (*b*) Sales promotion

(*c*) Personal selling (*d*) Publicity

On the basis of the information given in the case, answer the next five questions.

A Maharatna Company, Indian Oil

Indian Oil is India's largest commercial organisation. It is the top ranked Indian company in the Fortune 'Global 500' listings (2017). Indian Oil's vision is driven by a group of dynamic leaders, who have made it a name to reckon with. With an over 34,000 strong workforce, a Maharatna Company, Indian Oil has been helping to meet India's energy demands and reaching petroleum products in every part of India for over five decades.

- It plans to increase its business operations all around the world.
- The company plans to invest ₹ 20,000 crore in 2017 – 18 acquisitions and plans to expand overseas. The company is always believed to be ahead of the demand. Last year too, IOC had invested close to ₹ 20,000 crore, including around ₹ 16,000 crore in various Indian projects and on acquisition for upstream in Russia.

- The company believed that if the goals are well defined, employees are aware of what the organisation has to do and what they must do to achieve those goals.
- Changes or events cannot be eliminated, but they can be anticipated and managerial responses to them can be developed. Policy formation serves as the basis of coordinating the activities and efforts of different divisions, departments and individuals.
- It helps in avoiding confusion and misunderstanding. Manager can look into the future and make a choice from amongst various alternative courses of action.

46. Identify the function of management highlighted in the above case.

(*a*) Organising (*b*) Staffing

(*c*) Directing (*d*) Planning

47. "If the goals are well defined, employees are aware of what the organisation has to do and what they must do to achieve those goals." Identify the significance of managerial function highlighted in this statement.

(*a*) Facilitates decision making

(*b*) Reduces overlapping and wasteful activities

(*c*) Reduces risks of uncertainty

(*d*) Provides direction

48. "Changes or events cannot be eliminated, but they can be anticipated and managerial responses to them can be developed." Identify the significance of managerial function highlighted in this statement.

(*a*) Provides direction

(*b*) Reduces risks of uncertainty

(*c*) Reduces overlapping and wasteful activities

(*d*) Facilitates decision making

49. "Policy formation serves as the basis of coordinating the activities and efforts of different divisions, departments and individuals. It helps in avoiding confusion and misunderstanding." Identify the significance of managerial function highlighted in this statement.

(*a*) Facilitates decision making

(*b*) Reduces risks of uncertainty

(*c*) Provides direction

(*d*) Reduces overlapping and wasteful activities

50. "Manager can look into the future and make a choice from amongst various alternative courses of action." Identify the significance of managerial function highlighted in this statement.

(*a*) Provides direction

(*b*) Reduces risks of uncertainty

(*c*) Reduces overlapping and wasteful activities

(*d*) Facilitates decision making

Answer Key

1. (*a*)	**2.** (*d*)	**3.** (*c*)	**4.** (*c*)	**5.** Drop	**6.** (*a*)	**7.** (*b*)	**8.** (*c*)	**9.** (*b*)	**10.** (*d*)
11. (*c*)	**12.** (*c*)	**13.** (*a*)	**14.** (*c*)	**15.** (*c*)	**16.** (*c*)	**17.** (*d*)	**18.** (*b*)	**19.** (*b*)	**20.** (*a*)
21. (*c*)	**22.** (*c*)	**23.** (*b*)	**24.** (*d*)	**25.** (*d*)	**26.** (*a*)	**27.** (*b*)	**28.** (*a*)	**29.** (*b*)	**30.** (*c*)
31. (*a*)	**32.** (*a*)	**33.** (*a*)	**34.** (*a*)	**35.** (*d*)	**36.** (*a*)	**37.** (*d*)	**38.** (*a*)	**39.** (*b*)	**40.** (*c*)
41. (*d*)	**42.** (*a*)	**43.** (*b*)	**44.** (*c*)	**45.** (*b*)	**46.** (*d*)	**47.** (*d*)	**48.** (*b*)	**49.** (*d*)	**50.** (*d*)

Explanations

1. (*a*) Taylor emphasized replacing traditional trial-and-error methods with a scientific approach. He advocated studying work systematically to improve efficiency, making decisions based on data and analysis rather than intuition or guesswork. This ensures accuracy and higher productivity.

2. (*d*) A-(iii), B-iv, C-(i), D-(ii)

3. (*c*) Standardisation aims to establish uniformity in materials, tools, and work methods by fixing types, sizes, and characteristics. This ensures efficiency, reduces variability, and facilitates mass production, thereby improving overall productivity and quality.

4. (*c*) A-(i), B-(ii), C-iv, D-(iii)

5. Drop

6. (*a*) The economic environment refers to factors like money supply, inflation, interest rates, and GDP that influence a country's economic conditions. "Money supply in economy" directly impacts financial stability and economic growth.

7. (*b*) The legal environment includes laws, regulations, and legal frameworks that govern business operations. The Trade Union Act is a legal provision that regulates the formation and functioning of trade unions, ensuring compliance with labor laws.

8. (*c*) The business environment is characterized by inter-relatedness, external forces, and relativity. However, "Market orientation and product" is specific to business strategy, not the broader characteristics of the environment.

9. (*b*) A, C, B, D

10. (*d*) C, B, D, A.

11. (*c*) Internship training is a collaborative program between educational institutions and business firms. Students gain practical experience while applying theoretical knowledge in real workplace settings, bridging the gap between academics and industry.

12. (*c*) A-(i), B-(ii), C-iv, D-(iii)

13. (*a*) Motivation is the process of encouraging or inducing subordinates to act in a desired way. It inspires individuals to work effectively towards achieving organizational goals by satisfying their personal and professional needs.

14. (*c*) B, A, D, C

15. (*c*) Leadership is the process of influencing people's behavior to work willingly toward achieving organizational goals. A leader motivates and guides team members, fostering collaboration and commitment.

16. (*c*) "Ensure order and discipline" is a benefit, not a limitation, of controlling. Limitations include high costs, employee resistance, and limited influence over external factors. Controlling helps maintain discipline and organizational efficiency.

17. (*d*) C, B, D, A

18. (*b*) Critical point control focuses on monitoring key areas (critical points) that significantly impact the organization. A small change in a critical area, like labor cost, may have greater consequences than larger changes in less critical areas.

19. (*b*) Financial markets enable the quick sale of financial assets, ensuring that asset holders can easily convert them into cash. This function provides liquidity, making assets readily tradable.

20. (*a*) If any party is dissatisfied with the order of the District Commission, they can appeal to the State Commission within 45 days on grounds of facts or law, as per consumer protection laws.

21. (*c*) Consumer protection emphasizes that businesses have a social responsibility to take care of consumers' interests, as they are crucial stakeholders who support the business by purchasing its goods and services.

22. (*c*) The Right to be Assured ensures consumers access to a variety of products at competitive prices. It requires marketers to offer diverse options in quality, brands, and prices, safeguarding consumer interests.

23. (*b*) In the Offer for Sale method, a company sells securities in bulk to a broker or intermediary at an agreed price. The broker then resells these securities to the public.

24. (*d*) A-(iii), B-(iv), C-(i), D-(ii)

25. (*d*) C, B, D, A

26. (*a*) Features of formal organization include:

A. Specifies relationships and reporting structure.

B. Achieves objectives with rules and procedures.

D. Deliberately designed by top management.

C. is not a feature of formal organization; it describes informal organization.

27. (*b*) Benefits of informal organization include:

A. Faster spread of information and quick feedback.

B. Fulfilling social needs and enhancing job satisfaction.

C. Compensating for inadequacies of the formal organization.

D. is incorrect, as unity of command is a feature of formal organization, not informal.

28. (*a*) The correct sequence of trading and settlement is:

A. The investor signs a broker-client agreement.

B. The investor opens a 'Demat' Account to hold securities electronically.

C. The broker issues an order confirmation slip to the investor.

D. The broker connects to the stock exchange online for executing the trade.

29. (*b*) The Secondary Market is where existing securities, such as shares and bonds, are bought and sold among investors. It provides liquidity and continuous trading for already issued securities.

7

MOCK TEST PAPER

Instructions

1. ***Section A will have 15 Questions covering both i.e., Mathematics/Applied Mathematics which will be compulsory for all candidates.***
2. ***Section B1 will have 35 Questions from Mathematics out of which 25 Questions need to be attempted. Section B2 will have 35 Questions purely from applied mathematics out of which 25 Questions will be attempted.***
3. ***Marking Scheme of the test.***
   - **a.** ***Correct answer or the most appropriate answer: Five marks (+5)***
   - **b.** ***Any incorrect option marked will be given minus one mark (–1)***
   - **c.** ***Unanswered/marked for review will be given no mark (0)***

Full Marks: 200 ***(Time: 60 Minutes)***

SECTION-A (MATHEMATICS/APPLIED MATHEMATICS)

1. The diagonal elements of a skew-symmetric matrix are

(*a*) All zero

(*b*) Are all equal to some scalar k($\neq 0$)

(*c*) Can be any number

(*d*) None of these.

2. If $x > 0$ and $x \neq 1$, $y > 0$ and $y \neq 1$, $z > 0$ and $z \neq 1$ then $\begin{vmatrix} 1 & \log_x y & \log_x z \\ \log_y x & 1 & \log_y z \\ \log_z x & \log_z y & 1 \end{vmatrix}$ is equal to

(*a*) 1 (*b*) –1 (*c*) 0 (*d*) None

3. If the equation $2x + 3y + 1 = 0$, $2x + y - 1 = 0$ and $ax + 2y - b = 0$ are consistent, then

(*a*) $a - b = 2$ (*b*) $a + b + 1 = 0$

(*c*) $a + b = 3$ (*d*) $a - b - 8 = 0$

4. The distance moved by the particle in time t is given by $x = t^3 - 12t^2 + 6t + 8$. At the instant when its acceleration is zero, the velocity is

(*a*) 42 (*b*) –42 (*c*) 48 (*d*) –48

5. For the every value of x, the function $f(x) = \frac{1}{5^x}$ is

(*a*) Decreasing

(*b*) Increasing

(*c*) Neither increasing nor decreasing

(*d*) Increasing for $x > 0$ and decreasing for $x < 0$

6. If $x = t^2$ and $y = 2t$, then equation of the normal at $t = 1$ is

(*a*) $x + y - 3 = 0$ (*b*) $x + y - 1 = 0$

(*c*) $x + y + 1 = 0$ (*d*) $x + y + 3 = 0$

7. The maximum and minimum values of the function $|\sin 4x + 3|$ are

(*a*) 1, 2 (*b*) 4, 2 (*c*) 2, 4 (*d*) –1, 1

8. Given below are two statements: one is labeled as assertion (A) and the other is labeled as Reason (R).

Assertion (A): The equation of the normal to the curve $y^2 = 4x$ at the point (1, 2) is $x + y - 3 = 0$.

Reason (R): Equation of normal is

$$y - y_1 = \frac{-1}{\left(\frac{dy}{dx}\right)_{\{x_1, y_1\}}}(x - x_1).$$

In the light of the above statements, choose the most appropriate answer from the options given below:

(*a*) Both Assertion (A) and Reason (R) are true and Reason (R) is the correct explanation of Assertion (A)

(*b*) Both Assertion (A) and Reason (R) are true but Reason (R) is not the correct explanation of Assertion (A)

(*c*) Assertion (A) is true but Reason (R) is false

(*d*) Assertion (A) is false but Reason (R) is true

9. $\int \frac{e^x(1+x)}{\cos^2(e^x x)} dx$ equals

(*a*) $-\cot(xe^x) + C$ (*b*) $\tan(xe^x) + C$

(*c*) $\tan(e^x) + C$ (*d*) $\cot(e^x) + C$

10. $\int_0^{\pi^2/4} \frac{\sin\sqrt{y}}{\sqrt{y}} dy =$

(*a*) 1 (*b*) 2 (*c*) $\frac{\pi}{4}$ (*d*) $\frac{\pi^2}{8}$

47. If X has binomial distribution with mean np and variance npq, then $\frac{P(X=k)}{P(X=k-1)}$ is

(*a*) $\frac{n-k}{k-1}\cdot\frac{p}{q}$ (*b*) $\frac{n-k+1}{k}\cdot\frac{p}{q}$

(*c*) $\frac{n+1}{k}\cdot\frac{q}{p}$ (*d*) $\frac{n-1}{k+1}\cdot\frac{q}{p}$

48. Two cards are drawn successively with replacement from a well shuffled deck of 52 cards then the mean of the number of aces is

(*a*) $\frac{1}{13}$ (*b*) $\frac{3}{13}$ (*c*) $\frac{2}{13}$ (*d*) None

49. A bag contains 4 red and 4 black balls, another bag contains 2 red and 6 black balls. One of the two bags is selected at random and a ball is drawn from the bag which is found to be red. Find the probability that the ball is drawn from the first bag.

(*a*) $\frac{2}{3}$ (*b*) $\frac{4}{7}$ (*c*) $\frac{1}{3}$ (*d*) $\frac{27}{91}$

50. Which of the following is a type of linear programming problem?

(*a*) Manufacturing problem

(*b*) Diet problem

(*c*) Transportation problems

(*d*) All of the above

SECTION-B2 (APPLIED MATHEMATICS)

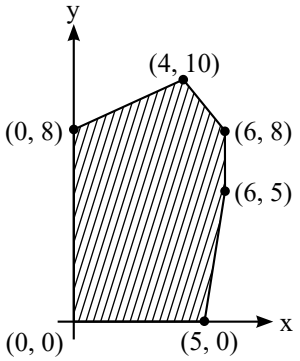
16. Price relative of sugar is 125 in 2020 compared to 2019. If sugar costs ₹ 37.50 per kg in 2020, what did it cost in 2019?

(*a*) ₹ 30 per kg (*b*) ₹ 28 per kg (*c*) ₹ 32 per kg (*d*) ₹ 31 per kg

17. The order of the single matrix obtained from $\begin{bmatrix}1 & -1\\0 & 2\\2 & 3\end{bmatrix}$ $\left\{\begin{bmatrix}-1 & 0 & 2\\2 & 0 & 1\end{bmatrix}-\begin{bmatrix}0 & 1 & 23\\1 & 0 & 21\end{bmatrix}\right\}$ is

(*a*) 2 × 3 (*b*) 2 × 2 (*c*) 3 × 2 (*d*) 3 × 3

18. The feasible solution for a LPP is shown in given figure. Let Z = 3x – 4y be the objective function Minimum of Z occurs at



(*a*) (0, 0) (*b*) (0, 8) (*c*) (5, 0) (*d*) (4, 10)

19. A researcher intends to study the adjustment problems of students who come from slum areas. What should be the sampling procedure used for such a study?

(*a*) Simple random sampling (*b*) Stratified sampling

(*c*) Cluster sampling (*d*) Systematic sampling

20. Let $y = t^{10} + 1$ and $x = t^8 + 1$, then $\frac{d^2y}{dx^2}$ is

(*a*) $\frac{5}{2}t$ (*b*) $20t^8$ (*c*) $\frac{5}{16t^6}$ (*d*) None

21. If $A = \begin{bmatrix}1 & 1\\0 & 2\end{bmatrix}$, then $A^4 - 2^4(A - I) =$

(*a*) 2I + A (*b*) 2I – A (*c*) 2I (*d*) 6I

22. To find the Laspeyre's index number, we use the formula

(*a*) $\frac{\Sigma p_1q_1}{\Sigma p_0q_0}\times 100$ (*b*) $\frac{\Sigma p_0q_0}{\Sigma p_1q_1}\times 100$

(*c*) $\frac{\Sigma p_1q_0}{\Sigma p_0q_0}\times 100$ (*d*) $\frac{\Sigma p_1q_1}{\Sigma p_0q_1}\times 100$

23. A price index which is based on the prices of the items in the composite, weighted by their relative index is called:

(*a*) Price relatives

(*b*) Consumer price index

(*c*) Weighted aggregative price index

(*d*) Simple aggregative index

24. What is the derivative of x^3 with respect to x^2?

(*a*) $3x^2$ (*b*) 3x/2 (*c*) x (*d*) 3/2

25. The difference between sample statistic and population parameter is called

(*a*) Standard error (*b*) Sampling error

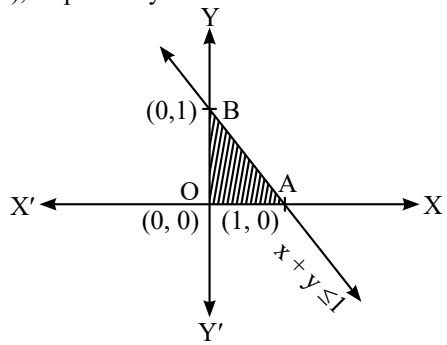
(*c*) Non – sampling error (*d*) None of these

26. The expectation of a random variable X (continuous or discrete) is given by.....

(*a*) $\Sigma X\, f(x), \int X\, f(x)$ (*b*) $\Sigma X^2\, f(x), \int X^2\, f(x)$

(*c*) $\Sigma f(x), \int f(x)$ (*d*) $\Sigma X\, f(X^2), \int X\, f(X^2)$

27. Z = 3x + 4y, subject to the constraints $x + y \le 1$, $x \ge 0$, $y \ge 0$. The shaded region shown in the figure as OAB is bounded and the coordinates of corner points O, A and B are (0, 0), (1, 0) and (0, 1), respectively.



The maximum value of Z is

(*a*) 2 (*b*) 4 (*c*) 1 (*d*) 0

28. The function $f(x) = x^{-x}$, $x \in R$, attains a maximum value at x =

(*a*) 2 (*b*) 3 (*c*) 1/e (*d*) 1

29. To find Marshall – Edgeworth's index number, we use the formula

(*a*) $\frac{\Sigma p_1(q_1+q_0)}{\Sigma p_0(q_1+q_0)}\times 100$ (*b*) $\frac{\Sigma p_0(q_1+q_0)}{\Sigma p_1(q_1+q_0)}\times 100$

(*c*) $\frac{\Sigma p_1\sqrt{q_1q_0}}{\Sigma p_0\sqrt{q_1q_0}}\times 100$ (*d*) $\frac{\Sigma p_0\sqrt{q_1q_0}}{\Sigma p_1\sqrt{q_1q_0}}\times 100$

30. If $A = [a_{ij}]_{4\times 3}$ where $a_{ij} = \frac{i-j}{i+j}$, then find A

(*a*) $\begin{bmatrix} 0 & -1/3 & -1/2 \\ 1/2 & 0 & 1/5 \\ 1/3 & 1/5 & 0 \\ 3/5 & 1/3 & 1/7 \end{bmatrix}$ (*b*) $\begin{bmatrix} 0 & -1/3 & -1/2 \\ 1/3 & 0 & -1/5 \\ 1/2 & 1/5 & 0 \\ 3/5 & 1/3 & 1/7 \end{bmatrix}$

(*c*) $\begin{bmatrix} 0 & -3 & -1/2 \\ 2 & 0 & 5 \\ 3 & 5 & 0 \\ 3/5 & 3 & 7 \end{bmatrix}$ (*d*) $\begin{bmatrix} 0 & 1/3 & 1/2 \\ -1/3 & 0 & 1/5 \\ -1/2 & -1/5 & 0 \\ -3/5 & -1/3 & -1/7 \end{bmatrix}$

31. Pipe A can fill the tank 3 times faster in comparison to pipe B. It takes 36 minutes for pipe A and B to fill the tank together. How much time will pipe B alone take to fill the tank?

(*a*) 100 minutes (*b*) 124 minutes

(*c*) 134 minutes (*d*) 144 minutes

32. Maximize: $Z = 8x + y$ subject to constraints: $x + y \le 40$, $2x + y \le 60$, $x \ge 0$, $y \ge 0$

(*a*) 200 (*b*) 220 (*c*) 180 (*d*) 240

33. Match the List – I with List – II.

List – I (Sampling method)		List – II (Description)	
A.	Stratified sampling	(i)	Every member of the population is assigned a number and numbers are chosen at regular intervals.
B.	Systematic sampling	(ii)	First select some members, then with the help of selected persons select some more members and this process continues.
C.	Snowball sampling	(iii)	Divide the population into subgroups such that each subgroup has similar characteristics of the whole population.
D.	Cluster sampling	(iv)	Divide the population into subgroups based on the relevent characteristic e.g. gender, age, income etc.

Choose the correct answer from the option given below:

(*a*) A-(ii), B-(iii), C-(iv), D-(i) (*b*) A-(iv), B-(ii), C-(i), D-(iii)

(*c*) A-(iv), B-(i), C-(ii), D-(iii) (*d*) A-(i), B-(ii), C-(iii), D-(iv)

34. The absolute maximum of function $f(x) = 2\cos 2x - \cos 4x$ where $0 \le x \le \pi$.

(*a*) – 3 (*b*) 3/2 (*c*) 1 (*d*) None

35. The standard deviation of X which has the probability distribution as shown in the table below.

X	P(X)
1	0.3
2	0.6
3	0.1

(*a*) 1.8 (*b*) 0.73 (*c*) 0.6 (*d*) 0.35

36. Skewness of Normal distribution is _____

(*a*) Negative (*b*) Positive (*c*) 0 (*d*) Undefined

37. The additive model for time series Y = _____

(*a*) T × S × C × I (*b*) T – S – C – I

(*c*) T + S + C + I (*d*) None of these

38. The prices of five commodities are given in the following table:

Commodity	Price in 2020 (₹)	Price in 2021 (₹)
A_1	30	35
A_2	22	25
A_3	54	64
A_4	20	25
A_5	15	18

The price index for year 2021 taking year 2020 as base year using simple aggregative method is

(*a*) 120 (*b*) 119.37 (*c*) 118.44 (*d*) 117.46

39. What is the derivative of $7\sqrt[3]{x} - \frac{3}{x^4} + 5x$ respect x?

(*a*) $7x^{-1/3} - 3x^{-5} + 5$ (*b*) $7/3x^{-2/3} + 12x^{-5} + 5$

(*c*) $7x^{-2/3} - 3x^{-3} + 5$ (*d*) $7x^{-1/3} - 3x^{-3} + 5$

40. If $a \equiv b \pmod n$, then

(*a*) n|a and n|b (*b*) n|b only

(*c*) n|(a – b) (*d*) None of these

Read the following passage and answer the questions that follow (Q. 41 - 45):

For a random sample of 10 dogs fed on diet A, the increases in weight in pounds in a certain period were 10, 6, 16, 17, 13, 12, 8, 14, 15, 9 kg.

For another random sample of 12 dogs fed on diet B, the increases of weight in the same period were 7, 13, 22, 15, 12, 14, 18, 8, 21, 23, 10, 17 kg

41. Mean of increases in weight on diet A is

(*a*) 12 kg (*b*) 15 kg (*c*) 20 kg (*d*) 27 kg

42. Sum of square of deviation for diet B is :

(*a*) 120 (*b*) 314 (*b*) 150 (*d*) 214

43. The number of degrees of freedom is:

(*a*) 10 (*b*) 12 (*b*) 15 (*d*) 20

Answer Key

(Scan QR Code for Detailed Explanations)

Section-A

1. (*a*)	**2.** (*c*)	**3.** (*a*)	**4.** (*b*)	**5.** (*a*)	**6.** (*a*)	**7.** (*b*)	**8.** (*a*)	**9.** (*b*)	**10.** (*b*)
11. (*a*)	**12.** (*a*)	**13.** (*b*)	**14.** (*a*)	**15.** (*d*)					

Section-B1

16. (*a*)	**17.** (*a*)	**18.** (*c*)	**19.** (*c*)	**20.** (*c*)	**21.** (*c*)	**22.** (*c*)	**23.** (*d*)	**24.** (*b*)	**25.** (*a*)
26. (*b*)	**27.** (*d*)	**28.** (*b*)	**29.** (*c*)	**30.** (*b*)	**31.** (*b*)	**32.** (*a*)	**33.** (*b*)	**34.** (*a*)	**35.** (*a*)
36. (*c*)	**37.** (*d*)	**38.** (*a*)	**39.** (*c*)	**40.** (*c*)	**41.** (*a*)	**42.** (*c*)	**43.** (*d*)	**44.** (*b*)	**45.** (*a*)
46. (*b*)	**47.** (*b*)	**48.** (*c*)	**49.** (*a*)	**50.** (*d*)					

Section-B2

16. (*a*)	**17.** (*d*)	**18.** (*b*)	**19.** (*c*)	**20.** (*c*)	**21.** (*b*)	**22.** (*c*)	**23.** (*c*)	**24.** (*b*)	**25.** (*d*)
26. (*a*)	**27.** (*b*)	**28.** (*c*)	**29.** (*a*)	**30.** (*b*)	**31.** (*d*)	**32.** (*d*)	**33.** (*c*)	**34.** (*b*)	**35.** (*c*)
36. (*c*)	**37.** (*c*)	**38.** (*c*)	**39.** (*b*)	**40.** (*c*)	**41.** (*a*)	**42.** (*b*)	**43.** (*d*)	**44.** (*a*)	**45.** (*b*)
46. (*c*)	**47.** (*b*)	**48.** (*a*)	**49.** (*b*)	**50.** (*c*)					

Test Booklet No.

21155341

Subject : ACCOUNTANCY
Code : 301 E
Medium : English

(Do not open this Test Booklet until you are asked to do so)

Test Booklet Code

B

Time Allowed: **60** *minutes*	*Maximum Marks:* **200**	*Total Questions:* **50**	*Number of questions to be answered:* **40**

Kindly read the Instructions given on this Page and Back Page carefully before attempting this Question Paper.

Important Instructions for the Candidates:

1. This Test Booklet contains **50** questions printed in English. Out of these, the candidate is required to answer any **40** questions. If a candidate answers more than 40 questions, the first 40 answered questions will be considered for evaluation.
2. When you are given the OMR Answer Sheet, fill in your particulars on it carefully with **blue/black** ball point pen only.
3. Use only Blue/Black Ball Point Pen for marking responses.
4. The CODE for this Test Booklet is **B**. Make sure that the CODE printed on the OMR Answer Sheet is the same as that on this Test Booklet. Also ensure that your Test Booklet No. and OMR Answer Sheet No. are exactly the same. In case of discrepancy, the candidate should immediately report the matter to the Invigilator for replacement of both the Test Booklet and the OMR Answer Sheet. No claim in this regard will be entertained after five minutes from the start of the examination.
5. Before attempting the question paper kindly check that this Test Booklet has total **12** pages and OMR Answer Sheet consists of one sheet. At the start of the examination within first five minutes, candidates are advised to ensure that all pages of Test Booklet and OMR Answer Sheet are properly printed and they are not damaged in any manner.
6. Each question has four answer options. Out of these four options choose the **MOST APPROPRIATE OPTION** and darken/blacken the corresponding circle on the OMR Answer Sheet with a Blue/Black Ball Point Pen.
7. Five (5) marks will be given for each correct answer. One (1) mark will be deducted for each incorrect answer. If more than one circle is found darkened/blackened for a question, then it will be considered as an incorrect answer. Unanswered questions will be given no mark.

Name of the Candidate (in Capital Letters) : _____

Application Number (in figures) : _____

Roll Number (in figures) : _____

Centre of Examination (in Capital Letters) : _____

Candidate's Signature : _____ Invigilator's Signature : _____

Facsimile signature stamp of Centre Superintendent : _____

1. If the retiring partner is not paid full amount due to him immediately on retirement, his balance is transferred to his:

(1) Loan A/c
(2) Capital A/c
(3) Bank A/c
(4) Suspense A/c

2. Match the **List-I** with **List-II**.

List-I		**List-II**	
A.	Sacrificing Ratio	(i)	Credit to Revaluation A/c
B.	Increase in Creditors	(ii)	Retained profit
C.	General Reserve	(iii)	Debit to Revaluation A/c
D.	Increase in Building	(iv)	Old ratio Less New ratio

Choose the correct answer from the options given below:

(1) A-(iv), B-(iii), C-(i), D-(ii)
(2) A-(iv), B-(iii), C-(ii), D-(i)
(3) A-(iii), B-(iv), C-(ii), D-(i)
(4) A-(i), B-(ii), C-(iii), D-(iv)

3. What is the correct sequence to prepare Income & Expenditure A/c with the help of Receipts & Payments A/c and Additional Information:

A. Record revenue payments with no adjustment in the debit side
B. Record revenue payments with adjustments in the debit side
C. Record revenue receipts with no adjustment in the credit side
D. Record revenue receipts with adjustment in the credit side
E. Record items like depreciation, outstanding expenses, accrued incomes etc. which not written in Receipts & Payments A/c in the debit side of Income & Expenditure A/c
F. Determine Surplus/Deficit

(1) A, B, C, D, E, F
(2) B, A, C, D, F, E
(3) C, D, A, B, E, F
(4) A, C, B, D, E, F

4. Partnership firm will be dissolved on

(1) change in profit sharing ratio
(2) admission of a new partner
(3) retirement of a partner
(4) None of the above

5. Which items are included in Cash and Cash Equivalents in Balance Sheet given as per Schedule-III, Part-I of the Companies Act, 2013:

A. Cash in Hand
B. Cheques and drafts in hand
C. Prepaid Expenses
D. Short-term marketable securities
E. Inventories

Choose the correct answer from the options given below:

(1) A, B, C, D and E
(2) A, B and D
(3) A, B, C and D
(4) A, C and D

SPACE FOR ROUGH WORK

CUET OMR Sheet

ACCOUNTANCY

PHYSICS WALLAH

STUDENT NAME (IN BLOCK LETTER ONLY)

IMPORTANT INSTRUCTIONS

- Darken the circle deeply for each question in the OMR Answer Sheet as shown in the below example. Half-darkened might be rejected by the Optical Scanner

CORRECT METHOD WRONG METHODS

- Use a blue/black ballpointed pen to record the answer.
- Rough work must not be done on the answer sheet.
- Please do not make any stray marks on the answer sheet.

ROLL No.	Subject Code	Centre Code
0 0 0 0 0 0 0	0 0 0	0 0 0
1 1 1 1 1 1 1	1 1 1	1 1 1
2 2 2 2 2 2 2	2 2 2	2 2 2
3 3 3 3 3 3 3	3 3 3	3 3 3
4 4 4 4 4 4 4	4 4 4	4 4 4
5 5 5 5 5 5 5	5 5 5	5 5 5
6 6 6 6 6 6 6	6 6 6	6 6 6
7 7 7 7 7 7 7	7 7 7	7 7 7
8 8 8 8 8 8 8	8 8 8	8 8 8
9 9 9 9 9 9 9	9 9 9	9 9 9

Q.No.	Response	Q.No.	Response	Q.No.	Response	Q.No.	Response	Q.No.	Response
1.	① ② ③ ④	11.	① ② ③ ④	21.	① ② ③ ④	31.	① ② ③ ④	41.	① ② ③ ④
2.	① ② ③ ④	12.	① ② ③ ④	22.	① ② ③ ④	32.	① ② ③ ④	42.	① ② ③ ④
3.	① ② ③ ④	13.	① ② ③ ④	23.	① ② ③ ④	33.	① ② ③ ④	43.	① ② ③ ④
4.	① ② ③ ④	14.	① ② ③ ④	24.	① ② ③ ④	34.	① ② ③ ④	44.	① ② ③ ④
5.	① ② ③ ④	15.	① ② ③ ④	25.	① ② ③ ④	35.	① ② ③ ④	45.	① ② ③ ④
6.	① ② ③ ④	16.	① ② ③ ④	26.	① ② ③ ④	36.	① ② ③ ④	46.	① ② ③ ④
7.	① ② ③ ④	17.	① ② ③ ④	27.	① ② ③ ④	37.	① ② ③ ④	47.	① ② ③ ④
8.	① ② ③ ④	18.	① ② ③ ④	28.	① ② ③ ④	38.	① ② ③ ④	48.	① ② ③ ④
9.	① ② ③ ④	19.	① ② ③ ④	29.	① ② ③ ④	39.	① ② ③ ④	49.	① ② ③ ④
10.	① ② ③ ④	20.	① ② ③ ④	30.	① ② ③ ④	40.	① ② ③ ④	50.	① ② ③ ④

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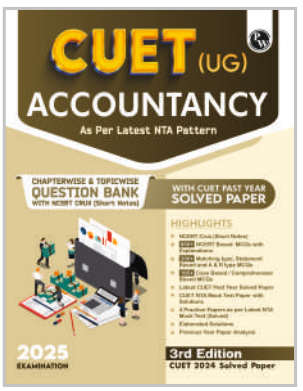
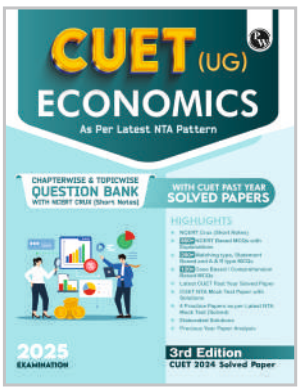
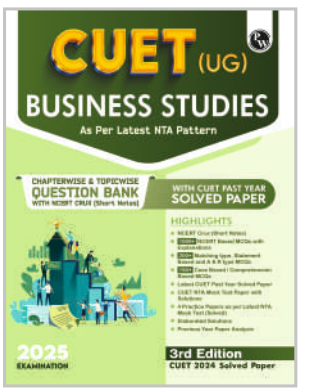
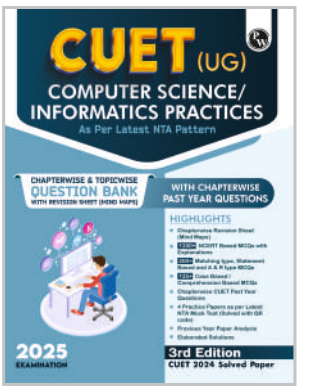
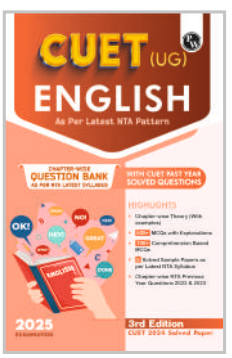
Complete Your Preparation

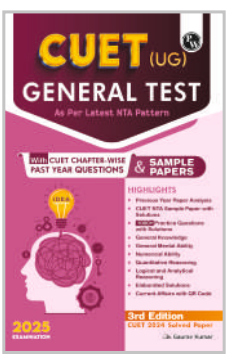


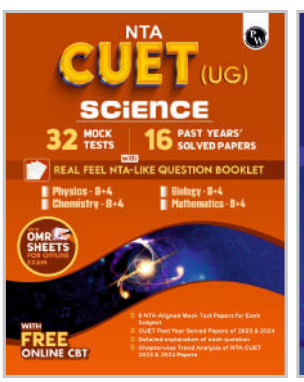












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