

Time: 1 hr

Max. Marks. 30

- Note: 1) **Attempt any TWO questions.**
 2) Figures to the right indicate full marks.
 3) Use of simple calculator is allowed.

Q.1 X Ltd. was incorporated on 1st July 2024 to take over the running business of Mr. X as a going concern from 1st April 2024. The books of accounts were closed for the first time on 31st March 2025. [15]

The summarized Profit and Loss Account for the year ended 31st March 2025 is as follows:

Profit and Loss Account for the year ended 31st March 2025

Particulars	Debit ₹	Particulars	Credit ₹
To Salaries	2,40,000	By Gross Profit b/d	18,00,000
To Rent and Rates	1,20,000	By Profit on sale of Investments	30,000
To Director's Fees	40,000	By Share Transfer Fees	10,000
To Advertisement	1,80,000		
To Discount Allowed	40,000		
To Printing and Stationery	44,000		
To Depreciation	84,000		
To Bad Debts	48,000		
To Interest on Loan	68,000		
To Commission on Sales	40,000		
To Preliminary Expenses	20,000		
To Carriage Outwards	28,000		
To Net Profit	8,88,000		
Total	<u>18,40,000</u>	Total	<u>18,40,000</u>

Additional Information:

- 1) Sales Ratio was 1: 3.
 2) Investments were sold on 1st May 2024.

You are required to calculate the net profit during Pre-Incorporation and Post-Incorporation periods, showing the basis of apportionment for each item.

Q.2 Tilak Ltd. was incorporated on 1st October 2024 to take over the running business of Rohit Ltd., from 1st April 2024. The following is the Profit and Loss Account of Abhishek Ltd. for the year ended 31st March 2025: [15]

Profit & Loss account for the year ended 31st March 2025

Particular	₹	Particulars	₹
To Salaries	1,20,000	By Gross profit	8,00,000
To Directors fees	20,000		
To Rent & taxes	48,000		

To Electric charges	9,800		
To Insurance	16,000		
To Commission	40,000		
To Advertising	25,000		
To Discount	30,000		
To Carriage	8,000		
To Office expenses	36,000		
To Bad debts	15,000		
To Interest on loans	16,000		
To Net profit	4,16,200		
Total	<u>8,00,000</u>	Total	<u>8,00,000</u>

The total sales for year ended 31st March 2025 was Rs. 20,00,000 out of which Rs. 8,00,000 were for the period from 1st April 2024 to 30th September 2024.
Find out the profit prior to incorporation and subsequent to incorporation.

Q.3 From the following prepare Statement of Profit and Loss for the year ended 31st March 2025:

Particular	Debit ₹	Credit ₹
Purchases	24,00,000	
Sales		47,50,000
Opening Stocks	1,50,000	
Provision for Bad debt		12,000
Depreciation	7,000	
Bad Debts	8,000	
Repairs & Maintenance	22,000	
Wages	60,000	
Salaries	1,20,000	
Insurance premium	24,300	
Conveyance & Travelling	41,400	
Debenture Interest	60,000	

- Additional Information:
- 1) Stock on 31st March, 2025 was Rs. 1,20,000
 - 2) Further Bad Debts amounted to Rs. 14,000
 - 3) Provision for taxation to be created @ 30%

SYBCOM-III-REG (NEP)-OCT-2025-Basic sectors of Indian Economy

Time: 1 hr

Max. Marks:30

- Note: 1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper

Q.1 **Answer the following question: (ANY TWO)** [15]

- A) What are the problems faced by the agriculture sector in India?
- B) Explain the measures to improve the condition of MSMEs in India.
- C) Discuss the significance of the service sector in Indian economy.

Q.2 **Answer the following question: (ANY TWO)** [15]

- A) What is Artificial Intelligence (AI), and how is it used in India?
- B) Evaluate various challenges associated with UPI.
- C) Explain the significance of Jan Dhan Yojana in India's digital infrastructure.

ଓଡ଼ିଆ

SYBCOM-III-REG (NEP)-OCT-2025-Basic sectors of Indian Economy

Time: 1 hr

Max. Marks:30

- Note: 1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper

Q.1 **Answer the following question: (ANY TWO)** [15]

- A) What are the problems faced by the agriculture sector in India?
- B) Explain the measures to improve the condition of MSMEs in India.
- C) Discuss the significance of the service sector in Indian economy.

Q.2 **Answer the following question: (ANY TWO)** [15]

- A) What is Artificial Intelligence (AI), and how is it used in India?
- B) Evaluate various challenges associated with UPI.
- C) Explain the significance of Jan Dhan Yojana in India's digital infrastructure.

ଓଡ଼ିଆ

Time: 1 hr

Max. Marks:30

- Note: 1) **ALL** questions are **COMPULSORY**.
 2) Figures to the right indicate full marks.
 3) Do not write anything except seat no. on the question paper.

Q.1 **Select the most appropriate answer from the following and rewrite the statements: (ANY SIX)** [06]

- A) NSD is located in _____.
 a) Mumbai b) Goa
 c) Nagaland d) Delhi
- B) _____ theatre is known for lavani songs & humor.
 a) Jatra b) Bhavai
 c) Children d) Tamasha
- C) Natyashastra is also called as the _____ Ved.
 a) 1st b) 3rd
 c) 4th d) 5th
- D) Shant Rasa represents _____.
 a) Angika b) Volor
 c) Horror d) Peace
- E) Bharat's Natyashastra contains:
 a) Political advice b) only Stories
 c) Dramatic theory d) Arthashastra
- F) Vidushaka is usually:
 a) A villain b) A servant
 c) A comic character d) A king

(P.T.O.)

- G) The target audience for Children's Theatre is: _____.
 a) College students b) Working professionals
 c) School children d) Senior Citizens
- H) _____ a political activist is known for his contributions to street theatre.
 a) Nana Patekar b) Shahrukh Khan
 c) Amol Palekar d) Safdar Hashmi

Q.2 **Comment On: (ANY TWO)** [06]

- A) Vedic Drama
 B) Dashavtar
 C) Marathi Theatre
 D) Bhavai

Q.3 **Comment On: (ANY TWO)** [06]

- A) Natyashastra
 B) Natyagriha
 C) Navras
 D) Abhinay

Q.4 **Comment On: (ANY TWO)** [06]

- A) Kalidasa
 B) Bhasa
 C) Shudraka
 D) Nayak & Nayika

Q.5 **Comment On: (ANY TWO)** [06]

- A) Commercial Theatre
 B) Street Play
 C) Children's Theatre
 D) Importance of Theatre in life

ଓଡ଼ିଆ

Time: 1 hr

Max. Marks:30

- Note: 1) **ALL** questions are **COMPULSORY**.
 2) Figures to the right indicate full marks.
 3) Do not write anything except seat no. on the question paper.

Q.1 **Select the most appropriate answer from the following and rewrite the statements: (ANY SIX)** [06]

- A) NSD is located in _____.
 a) Mumbai b) Goa
 c) Nagaland d) Delhi
- B) _____ theatre is known for lavani songs & humor.
 a) Jatra b) Bhavai
 c) Children d) Tamasha
- C) Natyashastra is also called as the _____ Ved.
 a) 1st b) 3rd
 c) 4th d) 5th
- D) Shant Rasa represents _____.
 a) Angika b) Volor
 c) Horror d) Peace
- E) Bharat's Natyashastra contains:
 a) Political advice b) only Stories
 c) Dramatic theory d) Arthashastra
- F) Vidushaka is usually:
 a) A villain b) A servant
 c) A comic character d) A king

- G) The target audience for Children's Theatre is: _____.
 a) College students b) Working professionals
 c) School children d) Senior Citizens
- H) _____ a political activist is known for his contributions to street theatre.
 a) Nana Patekar b) Shahrukh Khan
 c) Amol Palekar d) Safdar Hashmi

Q.2 **Comment On: (ANY TWO)** [06]

- A) Vedic Drama
 B) Dashavtar
 C) Marathi Theatre
 D) Bhavai

Q.3 **Comment On: (ANY TWO)** [06]

- A) Natyashastra
 B) Natyagriha
 C) Navras
 D) Abhinay

Q.4 **Comment On: (ANY TWO)** [06]

- A) Kalidasa
 B) Bhasa
 C) Shudraka
 D) Nayak & Nayika

Q.5 **Comment On: (ANY TWO)** [06]

- A) Commercial Theatre
 B) Street Play
 C) Children's Theatre
 D) Importance of Theatre in life

SYBCOM-III-REG (NEP)-OCT-2025-MANAGEMENT ACCOUNTING-I

Time: 1 hr

Max. Marks:30

- Note: 1) Attempt **ANY TWO** questions.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 A) From the following Balance sheet, prepare comparative statement in vertical form.

[15]

Particulars	2024	2025
<u>Liabilities</u>		
Equity share Capital	5,00,000	6,00,000
10% Preference Share Capital	2,00,000	3,00,000
General Reserve	1,00,000	80,000
Profit & Loss A/c	2,00,000	2,20,000
12% Debenture	3,00,000	3,60,000
Creditors	60,000	72,000
Bank overdraft	40,000	68,000
Total	14,00,000	17,00,000
<u>Assets</u>		
Land & Building	6,00,000	6,60,000
Plant & Machinery	3,00,000	2,40,000
Debtors	2,00,000	2,50,000
Stock	2,50,000	3,00,000
Cash at Bank	50,000	2,50,000
Total	14,00,000	17,00,000

OR

Q.2 Following is the profit and Loss A/c of M/s ABC Ltd. Prepare
Commonsize income statement from the same in the vertical form.

[15]

Profit & Loss A/c for the year ended 31st March

Particulars	₹	Particulars	₹
To Opening Stock	12,500	By Sales	80,000
To Purchase	30,000	By Closing Stock	20,000
To Wages	7,500		
To Freight	5,000		
To Gross Profit	45,000		
Total	1,00,000		1,00,000
To Office Exp.	8,000	To Gross Profit	45,000
To Selling Exp.	6,000	By Rent Received	10,000
To Interest	3,500		
To Income Tax	14,000		
To Depreciation	2,500		
To Net Profit	21,000		
Total	55,000	Total	55,000

(P.T.O.)

Q. 3 A) Following is the balance Sheet of Sunil Ltd. as on 31st March 2022.

[15]

Liabilities	₹	Assets	₹
Equity Share Capital	2,00,000	Land & Building	1,75,000
12% Preference Share Capital	1,00,000	Plant & Machinery	2,25,000
General Reserve	25,000	Debtors	75,000
Profit & Loss A/c	75,000	Stock	1,45,000
13% Debenture	2,00,000	Cash at Bank	95,000
Creditors	75,000	Bills Receivable	30,000
Bank overdraft	50,000	Prepaid expenses	5,000
Bills Payable	25,000		
Total	7,50,000	Total	7,50,000

Calculate the following Ratios:- (**ANY FIVE**)

- Current Ratio
- Quick Ratio
- Debt-Equity Ratio
- Capital Gearing Ratio
- Stock to Working Capital Ratio
- Proprietary Ratio

ୱାସନ୍ତରୀ

- Note: १) पुढीलपैकी कोणतेही दोन प्रश्न सोडवा.
२) उजवीकडील अंक पूर्ण गुण दर्शिवतात.

- प्र. १ अभिवाचन ही संकल्पना स्पष्ट करुन, अभिवाचन कौशल्याचे प्रकार आणि (१५)
महत्व सविस्तर विशद करा.
- प्र. २ कथाकथन म्हणजे काय? कथाकथनाचे वैशिष्ट्य उदाहरणसहित स्पष्ट करा. (१५)
- प्र. ३ पुढील प्रश्नांची एका वाक्यात उत्तरे लिहा. (कोणतेही पंधरा) (१५)
- १) एखादी कथा सादर करणे याला काय म्हणतात?
 - २) अभिवाचन म्हणजे काय?
 - ३) कथा म्हणजे काय?
 - ४) कथन म्हणजे काय?
 - ५) कथाकथनाची संवादात्मक पद्धत म्हणजे काय?
 - ६) कथेची सुसंगत मांडणी म्हणजे काय?
 - ७) कथाकथनात आवाजाचा बदल म्हणजे काय?
 - ८) श्रोत्यांचा सहभाग कोणत्या कौशल्य प्रकारात करून घेऊ शकतो?
 - ९) अभिवाचन या कौशल्य प्रकाराचा हेतू सांगा.
 - १०) अभिवाचनाची शैली कोणती?
 - ११) अभिनयातून कथन करण्याची शैली कोणत्या कौशल्य प्रकारात येते?
 - १२) लिखित मजकूर याचा वापर करीत सादर केलेला कौशल्य प्रकार सांगा.
 - १३) लहान मुलांना मनोरंजनाबरोबर शिकवण देणाऱ्या कथांना आपण कोणत्या कथा म्हणतो ?
 - १४) अभिवाचन यातील अभि शब्दाचा अर्थ सांगा.
 - १५) कथाकथन या कौशल्य प्रकाराचा हेतू सांगा.
 - १६) भावनापूर्ण सादरीकरण म्हणजे काय?
 - १७) कविता आणि गद्य अभिवाचन यातील फरक सांगा.
 - १८) गूढ आशय असणाऱ्या कथांना आपण कोणत्या कथा म्हणतो?

- Note: १) पुढीलपैकी कोणतेही दोन प्रश्न सोडवा.
२) उजवीकडील अंक पूर्ण गुण दर्शिवतात.

- प्र. १ अभिवाचन ही संकल्पना स्पष्ट करुन, अभिवाचन कौशल्याचे प्रकार आणि (१५)
महत्व सविस्तर विशद करा.
- प्र. २ कथाकथन म्हणजे काय? कथाकथनाचे वैशिष्ट्य उदाहरणसहित स्पष्ट करा. (१५)
- प्र. ३ पुढील प्रश्नांची एका वाक्यात उत्तरे लिहा. (कोणतेही पंधरा) (१५)
- १) एखादी कथा सादर करणे याला काय म्हणतात?
 - २) अभिवाचन म्हणजे काय?
 - ३) कथा म्हणजे काय?
 - ४) कथन म्हणजे काय?
 - ५) कथाकथनाची संवादात्मक पद्धत म्हणजे काय?
 - ६) कथेची सुसंगत मांडणी म्हणजे काय?
 - ७) कथाकथनात आवाजाचा बदल म्हणजे काय?
 - ८) श्रोत्यांचा सहभाग कोणत्या कौशल्य प्रकारात करून घेऊ शकतो?
 - ९) अभिवाचन या कौशल्य प्रकाराचा हेतू सांगा.
 - १०) अभिवाचनाची शैली कोणती?
 - ११) अभिनयातून कथन करण्याची शैली कोणत्या कौशल्य प्रकारात येते?
 - १२) लिखित मजकूर याचा वापर करीत सादर केलेला कौशल्य प्रकार सांगा.
 - १३) लहान मुलांना मनोरंजनाबरोबर शिकवण देणाऱ्या कथांना आपण कोणत्या कथा म्हणतो ?
 - १४) अभिवाचन यातील अभि शब्दाचा अर्थ सांगा.
 - १५) कथाकथन या कौशल्य प्रकाराचा हेतू सांगा.
 - १६) भावनापूर्ण सादरीकरण म्हणजे काय?
 - १७) कविता आणि गद्य अभिवाचन यातील फरक सांगा.
 - १८) गूढ आशय असणाऱ्या कथांना आपण कोणत्या कथा म्हणतो?

SYBCOM-III-REG (NEP)-OCT-2025-ADVERTISING

Time: 1 hr

Max. Marks:30

- Note: 1) **Answer ANY TWO out of THREE questions.**
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:** [15]

- A) Discuss classification of advertising on print media.
- B) Discuss political advertising with examples.

Q.2 **Answer the following:** [15]

- A) Explain the various unethical forms of advertising.
- B) Describe different types of ad agency.

Q.3 **Answer the following:** [15]

- A) Explain the role of advertising in brand equity.
- B) Briefly explain the concept of brand image.

ଓଡ଼ିଆ ଶିକ୍ଷା

SYBCOM-III-REG (NEP)-OCT-2025-ADVERTISING

Time: 1 hr

Max. Marks:30

- Note: 1) **Answer ANY TWO out of THREE questions.**
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:** [15]

- A) Discuss classification of advertising on print media.
- B) Discuss political advertising with examples.

Q.2 **Answer the following:** [15]

- A) Explain the various unethical forms of advertising.
- B) Describe different types of ad agency.

Q.3 **Answer the following:** [15]

- A) Explain the role of advertising in brand equity.
- B) Briefly explain the concept of brand image.

ଓଡ଼ିଆ ଶିକ୍ଷା

SYBCOM-III-REG (NEP)-OCT-2025-FBM

Time: 1 hr

Max. Marks:30

- Note: 1) Attempt **ANY TWO** out of **THREE** questions.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:** [15]

- A) Describe the features of family business. Give suitable examples.
- B) Discuss the importance of family business.

Q.2 **Answer the following:** [15]

- A) Describe with suitable examples, any 5 types of family business.
- B) Write a note on the 3 Circle Model.

Q.3 **Answer the following:** [15]

- A) Explain the types of conflict in family business.
- B) Briefly explain profit sharing methods in family business.

**BCOM-III-REG (NEP)-OCT-2025-FBM**

Time: 1 hr

Max. Marks:30

- Note: 1) Attempt **ANY TWO** out of **THREE** questions.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:** [15]

- A) Describe the features of family business. Give suitable examples.
- B) Discuss the importance of family business.

Q.2 **Answer the following:** [15]

- A) Describe with suitable examples, any 5 types of family business.
- B) Write a note on the 3 Circle Model.

Q.3 **Answer the following:** [15]

- A) Explain the types of conflict in family business.
- B) Briefly explain profit sharing methods in family business.



वेळः १ तास

एकूण गुणः ३०

- सूचना: १) निम्नांकित प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए ।
२) प्रत्येक प्रश्न के अंक समान हैं ।

प्र.१ निम्नलिखित प्रश्नों के उत्तर लिखिए।

- अ) राज्य भाषा हिंदी की संवैधानिक स्थिति बताइए । (०८)
ब) हिंदी भाषा के विकास की चर्चा कीजिए । (०७)

प्र.२ संक्षिप्त टिप्पणी लिखिए:

- अ) हिंदी वर्णमाला में स्वर (०५)
ब) सोशल मीडिया व हिंदी (०५)
क) राजभाषा आयोग (०५)

प्र.३ निम्नलिखित प्रश्नों के उत्तर लिखिए।

- अ) आपके चाचा जी ने आपके जन्मदिन पर मोबाइल उपहार में दिया उसकी प्रशंसा करते हुए उन्हें धन्यवाद पत्र लिखिए । (०७)
ब) निम्नांकित अशुद्ध वाक्यों को शुद्ध करके लिखिए। (०८)
१) शनिवार के दिन क्रिकेट मैच है ।
२) मेरे से चला नहीं जाता ।
३) एक गीतों की किताब ला दीजिए ।
४) जयपुर में अनेक स्थल देखने योग्य हैं ।
५) मेरे पास केवल मात्र २० रुपए हैं।
६) आप कब जा रहे हो ?
७) वहां सबसे पुरानी दवाइयां की दुकान है ।
८) तुम तुम्हारा काम करो।

०३१०•१०८२

वेळः १ तास

एकूण गुणः ३०

- सूचना: १) निम्नांकित प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए ।
२) प्रत्येक प्रश्न के अंक समान हैं ।

प्र.१ निम्नलिखित प्रश्नों के उत्तर लिखिए।

- अ) राज्य भाषा हिंदी की संवैधानिक स्थिति बताइए । (०८)
ब) हिंदी भाषा के विकास की चर्चा कीजिए । (०७)

प्र.२ संक्षिप्त टिप्पणी लिखिए:

- अ) हिंदी वर्णमाला में स्वर (०५)
ब) सोशल मीडिया व हिंदी (०५)
क) राजभाषा आयोग (०५)

प्र.३ निम्नलिखित प्रश्नों के उत्तर लिखिए।

- अ) आपके चाचा जी ने आपके जन्मदिन पर मोबाइल उपहार में दिया उसकी प्रशंसा करते हुए उन्हें धन्यवाद पत्र लिखिए । (०७)
ब) निम्नांकित अशुद्ध वाक्यों को शुद्ध करके लिखिए। (०८)
१) शनिवार के दिन क्रिकेट मैच है ।
२) मेरे से चला नहीं जाता ।
३) एक गीतों की किताब ला दीजिए ।
४) जयपुर में अनेक स्थल देखने योग्य हैं ।
५) मेरे पास केवल मात्र २० रुपए हैं।
६) आप कब जा रहे हो ?
७) वहां सबसे पुरानी दवाइयां की दुकान है ।
८) तुम तुम्हारा काम करो।

०३१०•१०८२

SYBCOM-III-REG(NEP)-OCT-2025-MGMT : PRIN.&FUNCTIONS

Time: 1 hr

Max. Marks:30

Note: 1) **Answer ANY TWO out of THREE.**

2) Figures to the right indicate full marks.

3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:** [15]

A) Describe any eight principles of management propounded by Henry Fayol.

B) What are the qualities required for an effective leader?

Q.2 **Answer the following:** [15]

A) Discuss the steps in the control process.

B) Explain various factors affecting motivation.

Q.3 **Answer the following:** [15]

A) Explain various bases of departmentation.

B) Write a detailed note on MBO.

ଓଡ଼ିଆ

SYBCOM-III-REG(NEP)-OCT-2025-MGMT : PRIN.&FUNCTIONS

Time: 1 hr

Max. Marks:30

Note: 1) **Answer ANY TWO out of THREE.**

2) Figures to the right indicate full marks.

3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:** [15]

A) Describe any eight principles of management propounded by Henry Fayol.

B) What are the qualities required for an effective leader?

Q.2 **Answer the following:** [15]

A) Discuss the steps in the control process.

B) Explain various factors affecting motivation.

Q.3 **Answer the following:** [15]

A) Explain various bases of departmentation.

B) Write a detailed note on MBO.

ଓଡ଼ିଆ

SYBCOM-III-REG (NEP)-OCT-2025-SALE OF GOODS ACT

Time: 2 hrs

Max. Marks:60

- Note: 1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:(ANY ONE)** [10]

- A) What is the effect of destruction of goods? Give examples.
- B) What is right in rem and right in persona?

Q.2 **Answer the following:(ANY ONE)** [10]

- A) Under what circumstances a breach of condition may be treated as breach of warranty.
- B) Discuss the implied warranties in a contract of sale.

Q.3 **Answer the following:(ANY ONE)** [10]

- A) State the significance of transfer of property.
- B) Discuss the rules relating to transfer of property in case of sale of unascertained goods.

Q.4 **Answer the following:(ANY ONE)** [10]

- A) Explain the rights available to the seller for breach of contract of sale.
- B) Explain the rights available to the buyer for breach of contract of sale.

Q.5 **Write short notes on:(ANY FOUR)** [20]

- A) Right of stoppage in transit
- B) Right of lien
- C) Risk prima facie
- D) Goods sent on approval basis
- E) Caveat emptor
- F) Breach of warranty
- G) Classification of goods
- H) Contract for work and labour

SYBCOM-III-REG (NEP)-OCT-2025-SALE OF GOODS ACT

Time: 2 hrs

Max. Marks:60

- Note: 1) **ALL** questions are **COMPULSORY**.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 **Answer the following:(ANY ONE)** [10]

- A) What is the effect of destruction of goods? Give examples.
- B) What is right in rem and right in persona?

Q.2 **Answer the following:(ANY ONE)** [10]

- A) Under what circumstances a breach of condition may be treated as breach of warranty.
- B) Discuss the implied warranties in a contract of sale.

Q.3 **Answer the following:(ANY ONE)** [10]

- A) State the significance of transfer of property.
- B) Discuss the rules relating to transfer of property in case of sale of unascertained goods.

Q.4 **Answer the following:(ANY ONE)** [10]

- A) Explain the rights available to the seller for breach of contract of sale.
- B) Explain the rights available to the buyer for breach of contract of sale.

Q.5 **Write short notes on:(ANY FOUR)** [20]

- A) Right of stoppage in transit
- B) Right of lien
- C) Risk prima facie
- D) Goods sent on approval basis
- E) Caveat emptor
- F) Breach of warranty
- G) Classification of goods
- H) Contract for work and labour

SYBCOM-III-REG (NEP)-OCT-2025-AUDITING

Time: 1 hr

Max. Marks:30

- Note: 1) Attempt **ANY TWO** of the following.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 Answer the following:

- A) What is Auditing? Explain Its features. [08]
B) Explain. Distinguish between Accounting and Auditing. [07]

Q.2 Answer the following:

- A) What is Continuous Audit? Explain its advantages. [08]
B) Explain advantages and disadvantages of final audit. [07]

Q.3 Answer the following:

- A) Explain advantages and disadvantages of Audit Programme. [08]
B) Explain Current file and Permanent file. [07]

ଓଡ଼ିଆ

SYBCOM-III-REG (NEP)-OCT-2025-AUDITING

Time: 1 hr

Max. Marks:30

- Note: 1) Attempt **ANY TWO** of the following.
2) Figures to the right indicate full marks.
3) Do not write anything except seat no. on the question paper.

Q.1 Answer the following:

- A) What is Auditing? Explain Its features. [08]
B) Explain. Distinguish between Accounting and Auditing. [07]

Q.2 Answer the following:

- A) What is Continuous Audit? Explain its advantages. [08]
B) Explain advantages and disadvantages of final audit. [07]

Q.3 Answer the following:

- A) Explain advantages and disadvantages of Audit Programme. [08]
B) Explain Current file and Permanent file. [07]

ଓଡ଼ିଆ