

No. of Pages. 16

Code No.

**Y – 3085**

Register Number :

Time : 2 Hours

Name :

Max.Marks : 100

**Entrance Examination for Admission to Four Year Under Graduate  
Programmes in the Teaching Departments, 2026**

**CSS**

**BUSINESS ADMINISTRATION (BBA)**

**GENERAL INSTRUCTIONS**

1. The Question Paper is having 100 Objective Questions, each carrying one mark.
2. The answers are to be marked **only** in the “**OMR Sheet**” provided.
3. **Negative marking : 0.25 marks** will be deducted for each wrong answer .

**INSTRUCTIONS FOR FILLING THE OMR SHEET**

- The OMR sheet should not be folded or crushed.
- Use only blue/black ball point pen to fill the circles.
- Use of pencil is strictly prohibited.
- Circles should be darkened completely and properly.
- Cutting and erasing on this sheet is not allowed.
- Do not leave any stray marks on the sheet.
- Do not use marker or white fluid to hide the mark.

• **WRONG METHODS**



**CORRECT METHOD**



**DO NOT WRITE HERE**

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Choose appropriate answer from the options in the questions.

**(100 × 1 = 100 marks)**

1. The accounting equation is:
  - A.  $\text{Assets} = \text{Liabilities} - \text{Capital}$
  - B.  $\text{Assets} = \text{Capital} + \text{Liabilities}$
  - C.  $\text{Capital} = \text{Assets} + \text{Liabilities}$
  - D.  $\text{Liabilities} = \text{Assets} + \text{Capital}$

2. Income and Expenditure Account is
  - A. Real Account
  - B. Personal Account
  - C. Nominal Account
  - D. Cash Account
3. Receipts and Payments Account is
  - A. Accrual based
  - B. Cash based
  - C. Nominal
  - D. Personal
4. The present Partnership Act in India was passed in
  - A. 1932
  - B. 1956
  - C. 1947
  - D. 2013
5. Profit sharing ratio in absence of agreement
  - A. Capital ratio
  - B. Equal ratio
  - C. Sales ratio
  - D. Fixed ratio
6. Goodwill is
  - A. Tangible asset
  - B. Intangible asset
  - C. Liability
  - D. Expense
7. Partner's capital account is
  - A. Personal account
  - B. Real account
  - C. Nominal account
  - D. Cash account
8. In Partnership Accounts, Interest on drawings is
  - A. Expense
  - B. Income
  - C. Loss
  - D. Liability
9. On Admission of Partner, Premium for goodwill is credited to
  - A. All partners
  - B. Old partners
  - C. New partner
  - D. Bank
10. On Admission of Partner, Revaluation profit is transferred to
  - A. New partner
  - B. Old partners
  - C. All partners
  - D. Bank

11. On Retirement of a partner, Goodwill adjustment is done in  
A. Gaining ratio  
B. Sacrificing ratio  
C. Equal ratio  
D. Fixed ratio
12. Joint Life Policy is  
A. Asset  
B. Liability  
C. Expense  
D. Income
13. Amount due to retiring partner is  
A. Asset  
B. Liability  
C. Expense  
D. Income
14. Realisation account is  
A. Nominal  
B. Real  
C. Personal  
D. Cash
15. On Dissolution of firm, Assets are transferred to  
A. Realisation A/c  
B. Cash  
C. Capital  
D. Loan
16. Depreciation is  
A. Cash expense  
B. Non-cash  
C. Income  
D. Asset
17. Cash flow statement deals with  
A. Cash  
B. Profit  
C. Loss  
D. Sales
18. Quick ratio excludes  
A. Inventory  
B. Cash  
C. Debtors  
D. Bank
19. Balance Sheet shows  
A. Financial position  
B. Profit  
C. Loss  
D. Sales

20. Convertible debentures convert into
- A. Shares
  - B. Cash
  - C. Loan
  - D. Asset
21. In a Not-for-Profit Organisation, Subscription received in advance is
- A. Asset
  - B. Liability
  - C. Income
  - D. Expense
22. Which of the following is an asset?
- A. Loan taken
  - B. Machinery
  - C. Creditors
  - D. Bills payable
23. Which principle states that business and owner are separate?
- A. Matching principle
  - B. Money measurement concept
  - C. Business entity concept
  - D. Cost concept
24. Which measure is best for skewed data?
- A. Mean
  - B. Median
  - C. Mode
  - D. Range
25. Which of the following is a liability?
- A. Furniture
  - B. Debtors
  - C. Bank loan
  - D. Cash
26. Which of the following best describes accrual concept?
- A. Recording only cash transactions
  - B. Recording revenues and expenses when they are incurred
  - C. Ignoring outstanding expenses
  - D. Recording only future transactions
27. Which of the following is a nominal account?
- A. Cash
  - B. Furniture
  - C. Salary
  - D. Debtors

28. Which of the following is a real account?
- A. Rent
  - B. Salary
  - C. Machinery
  - D. Commission
29. Who is known as the father of Scientific Management?
- A. Henri Fayol
  - B. F.W. Taylor
  - C. Peter Drucker
  - D. Elton Mayo
30. In management, Effectiveness means
- A. Doing things right
  - B. Doing right things
  - C. Both
  - D. None
31. Scalar chain refers to
- A. Chain of suppliers
  - B. Chain of command
  - C. Production chain
  - D. None
32. Which principle promotes team spirit?
- A. Discipline
  - B. Esprit de corps
  - C. Equity
  - D. Order
33. Which management principle states fairness?
- A. Equity
  - B. Discipline
  - C. Unity
  - D. Authority
34. Functional foremanship is given by
- A. Fayol
  - B. Taylor
  - C. Mayo
  - D. Weber
35. PEST analysis stands for
- A. Political, Economic, Social, Technological
  - B. Personal, Economic, Social, Technological
  - C. Planning, Environment, Social, Tactical
  - D. None

36. Delegation means
- A. Transfer of authority
  - B. Transfer of work only
  - C. No responsibility
  - D. None
37. Placement means
- A. Assigning job
  - B. Hiring
  - C. Training
  - D. None
38. GST Council is chaired by:
- A. Prime Minister
  - B. Finance Minister
  - C. RBI Governor
  - D. President
39. Microeconomics deals with:
- A. Economy as a whole
  - B. Individual units
  - C. Government policies
  - D. Inflation
40. Normative economics deals with.
- A. Facts
  - B. Data
  - C. Opinions
  - D. Values
41. Marginal utility is:
- A. Total satisfaction
  - B. Additional satisfaction
  - C. Average satisfaction
  - D. No satisfaction
42. Giffen goods violate:
- A. Law of demand
  - B. Law of supply
  - C. Utility law
  - D. Cost law
43. Engel curve shows:
- A. Price-demand
  - B. Income-demand
  - C. Supply
  - D. Cost

44. Variable cost:
- A. Fixed per unit
  - B. Changes with output
  - C. Total remains Constant
  - D. Zero for additional units
45. Increasing returns means:
- A. Output rises more
  - B. Output falls
  - C. Constant output
  - D. Zero
46. In Perfect Competition, Firms are:
- A. Price makers
  - B. Price takers
  - C. Monopolists
  - D. Cartels
47. In Perfect Competition, Profit maximization occurs at
- A.  $MC = MR$
  - B.  $MC > MR$
  - C.  $MC < MR$
  - D.  $AR = AC$
48. NNP means
- A.  $GDP - \text{depreciation}$
  - B.  $GNP - \text{depreciation}$
  - C.  $GDP + \text{depreciation}$
  - D. None
49. The number of subsets of a set with 3 elements is:
- A. 3
  - B. 6
  - C. 8
  - D. 9
50. Mean of data: 2,4,6,8 is
- A. 4
  - B. 5
  - C. 6
  - D. 8
51. Which clause is used to filter records in SQL?
- A. SELECT
  - B. WHERE
  - C. FROM
  - D. ORDER BY
52. A card is drawn from a deck. Probability of getting a king is:
- A.  $1/13$
  - B.  $1/4$
  - C.  $1/52$
  - D.  $4/13$



61. Which memory is volatile?  
A. ROM  
B. RAM  
C. Hard Disk  
D. CD-ROM
62. Which of the following is system software?  
A. Windows  
B. MS Word  
C. Excel  
D. PowerPoint
63. Full form of URL:  
A. Uniform Resource Locator  
B. Universal Resource Link  
C. Uniform Reference Link  
D. Universal Reference Locator
64. Which is an example of an operating system?  
A. Linux  
B. Python  
C. MS Word  
D. Excel
65. Which unit is used to measure memory?  
A. Meter  
B. Byte  
C. Second  
D. Watt
66. Which of the following is a web search engine?  
A. Google  
B. Windows  
C. Linux  
D. MS Word
67. If a person walks at 5 km/h, how much distance will he cover in 4 hours?  
A. 10 km  
B. 15 km  
C. 20 km  
D. 25 km
68. Two objects moving in same direction have relative speed  
A. Sum of speeds  
B. Difference of speeds  
C. Product of speed  
D. Zero
69. Binary of decimal number 5 is:  
A. 100  
B. 101  
C. 110  
D. 111

70. Octal equivalent of decimal 8 is:  
A. 7  
B. 10  
C. 11  
D. 12
71. Input tax credit means:  
A. Tax on sales  
B. Tax paid on purchases  
C. Tax refund only  
D. Extra tax paid
72. The mean of first 5 natural numbers is:  
A. 2  
B. 3  
C. 4  
D. 5
73. The Rule that Debit the receiver, credit the giver applies to:  
A. Personal accounts  
B. Real accounts  
C. Nominal accounts  
D. Cash accounts
74. If principal is ₹2000, compound interest rate 5%, time 2 years, amount =  
A. ₹ 2100  
B. ₹ 2205  
C. ₹ 2210  
D. ₹ 2300
75. The difference between compound interest and Simple Interest for 2 years on ₹1000 at 10% is:  
A. ₹ 5  
B. ₹ 10  
C. ₹ 15  
D. ₹ 20
76. If  $a:b = 2:3$  and  $b:c = 4:5$ , then  $a:c =$   
A. 2:5  
B. 8:15  
C. 4:15  
D. 6:5
77. If  $x : y = 3 : 4$ , then  $(x + y) : y =$   
A. 7:4  
B. 3:7  
C. 4:7  
D. 5:4

78. If 50% of a number is 75, then the number is:  
A. 100  
B. 125  
C. 150  
D. 200
79. The LCM of two numbers is 180 and their ratio is 5: 6. The numbers are:  
A. 30, 36  
B. 20, 24  
C. 25, 30  
D. 15, 18
80. A number is increased by 20% and then decreased by 20%. The net change is:  
A. 0%  
B. 4% decrease  
C. 4% increase  
D. 2% decrease
81. If 40% of  $x$  equals 60% of  $y$ , then  $x:y =$   
A. 2:3  
B. 3:2  
C. 4:5  
D. 5:4
82. The LCM of three numbers in ratio 2:3:4 is 180. The numbers are:  
A. 30, 45, 60  
B. 20, 30, 40  
C. 15, 25, 35  
D. 10, 15, 20
83. A number is divided into two parts in the ratio 7:3. If the difference is 40, the number is:  
A. 80  
B. 100  
C. 120  
D. 140
84. The LCM of two numbers is 120 and HCF is 10. If one number is 20, the other is:  
A. 40  
B. 50  
C. 60  
D. 30
85. If the price of an article is increased by 25% and then discounted by 20%, the net change is:  
A. 0%  
B. 5% increase  
C. 5% decrease  
D. 10% increase



94. IMF stands for:
- A. International Market Fund
  - B. International Monetary Fund
  - C. Indian Monetary Fund
  - D. Internal Money Fund
95. PAN stands for:
- A. Permanent Account Number
  - B. Personal Account Number
  - C. Primary Account Number
  - D. Private Account Number
96. Under Income tax Laws, TDS stands for:
- A. Tax Deducted at Source
  - B. Total Deducted Sum
  - C. Tax Deposit System
  - D. Total Duty System
97. Which authority administers income tax in India?
- A. RBI
  - B. SEBI
  - C. CBDT
  - D. GST Council
98. GST was implemented in India in:
- A. 2015
  - B. 2016
  - C. 2017
  - D. 2018
99. Which GST is applicable on inter-state supply?
- A. CGST
  - B. SGST
  - C. IGST
  - D. UTGST
100. Decimal equivalent of octal 171717 is:
- A. 13
  - B. 14
  - C. 15
  - D. 16

## **ROUGH WORK**

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