



PRE-UNIVERSITY TEST

SESSION 2023- 2024

COST ACCOUNTING

UNIT – 1

What is meant by material control ? Describe its objectives and basic principles.

Or

Define Cost Accounting. Discuss the significance of Cost Accounting in brief. Also the different methods of Cost Accounting.

UNIT – 2

What is meant by an incentive plan in remuneration of labour? Describe any four such methods with their merits and demerits.

Or

Discuss the various methods of absorption of factory overheads. Under what conditions. It is said to be over absorption factory overheads?

UNIT – 3

What are Cost Sheets? What are their advantages? How do they differ from Cost Accounts?

Or

What are the Contract Account ? How is it prepared? Give a specimen of such an account using imaginary figures.

UNIT – 4

Describe the general features of process costing. Explain Normal wastage, Abnormal wastage and Abnormal effectiveness.

Or

What is meant by 'operating costing' ? In which industries is it used ? prepare a transport operating cost sheet with imaginary figures and discuss the various items included in it.

UNIT – 5

State the reasons for disagreement between the costing and financial results. Prepare an imaginary Reconciliation Statement.

Or

What is Break-even Point ? How is it determined ? Explain its advantages.



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CORPORATE ACCOUNTING

UNIT – 1

What do you mean by Debenture? Mention their various types and give the different methods of their redemption.

Or

How and when can the shares issued to the public be forfeited? Give the journal entries for forfeiture and reissue of shares.

UNIT – 2

Give a specimen form of Balance Sheet of a Company according to Companies Act, 2013 and explain each main head in brief.

Or

What is meant by a Liquidator's Final statement of Account? What items are included in it? Explain giving the proforma.

UNIT -3

Describe the concept of goodwill and explain the various methods of its evaluation.

Or

What are the various methods of valuation of shares ? Describe and illustrate the Net Assets method and Yield valuation method.

UNIT - 4

A) What do you mean by amalgamation in the nature of merger & nature of purchase ? What is the difference between the two?

B) Give the journal entries that are passed in the books of the purchasing company at the time of amalgamation.

Or

A) what is meant by Reduction of Share Capital ? Explain the procedure adopted for the reduction of share capital and entries passed in the books of accounts.

B) Distinguish between Internal and External reconstruction.

UNIT – 5

How are unrealized profits calculated? How are they used at the time of preparing consolidated balance sheet? Explain by taking example.

Or

What do you understand by Holding Company and Subsidiary Company? Discuss its advantages and disadvantages. How is consolidated Balance Sheet Prepared? Explain.



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COMPANY LAW

UNIT – 1

Define a Company. Describe the various types of companies.

Or

What do you mean by promoters ? Explain the functions, rights and liabilities of company promoters.

UNIT – 2

What do you understand by Articles of Association ? How does it differ from memorandum of association? State how articles can be altered.

Or

Write short notes on any two of the following : (i) Articles of Association (ii) Shares and Stock (iii) Transfer of shares and transmission of shares (iv) Clauses of Memorandum of Association

UNIT -3

What do you understand by debenture ? What are its kinds ? What are the restrictions on the borrowing powers of company? Explain.

How do you mean by charge? What are the differences between fixed and floating charge ? State the circumstances when the floating charge becomes fixed charge.

UNIT – 4

What do you mean by statutory meeting ? Write the duties and rights of secretary in connection with statutory meeting.

Or

What are the legal provisions for holding of annual general meeting of company ? What business is transacted at such a meeting.

UNIT – 5

Explain the difference between member's and creditor's voluntary winding up. Give the provisions of law regarding creditors voluntary winding up.

Or

Describe the provisions of Company Act for the prevention of oppression and mismanagement.



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PRINCIPLE OF BUSINESS MANAGEMENT

UNIT – 1

What do you understand by Management ?

Or

Discuss the contribution of Henry Fayol in the field of administrative management.

UNIT – 2

What do you understand by management by objectives ? Discuss its importance and limitations.

Or

Define planning. Explain its objective and importance in management.

UNIT – 3

Define decentralization. State in brief the factors affecting decentralization.

Or

Explain the problem of 'Line and Staff' relationship. Suggest remedies to solve it.

UNIT – 4

What do you mean by motivation ? Discuss the main elements of sound motivational system.

Or

What do you understand by Leadership ? Describe the qualities and various styles of leadership.

UNIT – 5

What is control ? Describe the objectives and process of control in business management.

Or

What is management of change ? Describe the emerging horizons of management in a changing environment.



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BUSINESS STATISTICS

UNIT – 1

What do you mean by primary and secondary data ? Explain the various methods of collecting these data.

Or

What are the causes of distrust in statistics ? Point out the sources of errors causing distrust. Suggest remedies for removing distrust.

UNIT -2

Explain the term Dispersion. Give the main objectives of measurement of dispersion. What are the various methods of measuring dispersion ? Briefly describe.

Or

What do you understand by Skewness ? How does it differ from dispersion ? Discuss the various methods of measuring skewness.

UNIT – 3

What is Correlation ? Distinguish between positive and negative correlation.

Or

Explain the meaning and utility of regression. Distinguish between correlation and regression. Also discuss the various methods of measuring regression.

UNIT – 4

What do you understand by Index Numbers ? Explain various methods of computation of index numbers and explain the utility of index number.

Or

Explain the meaning of Time series analysis. Mention the important components into which a time-series may be analyzed. Discuss briefly the importance of such analysis in business.

UNIT -5

Explain what do you understand by the term probability. State and prove the addition and multiplication theorem of probability.

Or

What is meant by business forecasting ? How much it is reliable ? Explain the factors affecting the sales forecast of company.



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FUNDAMENTAL OF ENTREPRENEURSHIP

UNIT -1

Define entrepreneur. Explain the qualities and characteristics of an entrepreneur.

Or

Describe in brief the contribution of socio-economic environment in the development of entrepreneurship.

UNIT - 2

What is meant by business opportunities analysis ? What are the sources of business opportunities analysis? Describe

Or

What is meant by raising of fund ? Describe in brief the main sources of raising of funds.

UNIT - 3

Explain the psychological characteristics effect to entrepreneur's personality.

Or

"Social responsibility of business is a two way process" Explain.

UNIT -4

What is meant by entrepreneurial development programme ? Explain in brief the objectives of entrepreneurial development programme.

Or

Describe the incentives and assistance provided by Government to encourage entrepreneurship in India.

UNIT -5

Describe the role of entrepreneurs in export promotion and import substitution.

Or

Discuss the role of entrepreneur as an innovator in economic growth of country.