

HALF YEARLY EXAMINATION, 2024-25

RETAIL

Time – 3 Hrs.

Class – XII

M.M. : 60

Date – 14.09.2024 (Saturday)

Name of the student _____ Section _____

GENERAL INSTRUCTIONS:

1. Please read the instructions carefully.
2. This Question Paper consists of **24 questions** in two sections – Section A & Section B.
3. Section A has Objective type questions whereas Section B contains Subjective type questions.
4. **Out of the given (6+18=24) questions, a candidate has to answer (6 +11=17) questions in the allotted (maximum) time of 3 hours.**
5. All questions of a particular section must be attempted in the correct order.
6. **SECTION A - OBJECTIVE TYPE QUESTIONS (30 MARKS):**
 - i. This section has 06 questions.
 - ii. There is no negative marking.
 - iii. Do as per the instructions given.
 - iv. Marks allotted are mentioned against each question/part.
7. **SECTION B – SUBJECTIVE TYPE QUESTIONS (30 MARKS):**
 - i. This section contains 18 questions.
 - ii. A candidate has to do 11 questions.
 - iii. Do as per the instructions given.
 - iv. Marks allotted are mentioned against each question/part.

SECTION A: OBJECTIVE TYPE QUESTIONS

- Q.1 Answer ANY 4 out of the given 6 questions on Employability Skills. (4x1=4)**
- i. What is not the key benefit of using spreadsheets for financial analysis?
 - A) They provide real-time updates and calculations.
 - B) Features like formula auditing and error-checking functions can help ensure the accuracy of financial calculations.
 - C) They are limited to simple arithmetic operation.
 - D) Spreadsheets support various types of charts and graphs, helping to visually represent financial data and trends.
 - ii. Name any two software's used for creating presentation.
 - iii. Identify the Personality Disorder, "If a person is characterised by distrust for others, including friends, family members and partners."
 - a) Paranoid b) Antisocial c) Schizoid d) Avoidant
 - iv. Functions are predefined formulae that perform calculations using specific values called arguments. (True/False)
 - v. Which of the following describes the personality trait of agreeableness?
 - A) Competitive, distant, and uncooperative B) Warm, cooperative, and considerate
 - C) Reserved, confrontational, and detached D) Analytical, independent, and skeptical

- vi. What are the steps to insert a square shape in a presentation?
- a) Insert > Shape> Line> Square b) Tools > Shape> Line> Square
c) Insert > Shape> Basic > Square d) Format > Text > Basic> Square

Q.2 Answer ANY 5 out of the given 7 questions.

(5x1=5)

- i. Use signs to call attention to hot items in each department.
a) Point of sale b) Traffic c) Small d) Confusing
- ii. The best-selling height on any display is between _____ and _____ level.
a) Shoulder and top of the head b) Eye and belt
c) Stomach and knee d) Hands and Legs
- iii. The retail market place is polarizing into a _____ forcing retailers to reorient their core strategies.
- iv. Why do we need magnetic stripe readers?
- v. Why might longer gaze durations at POS displays lead to more impulsive purchases?
a) Longer gaze durations provide more time for consumers to deliberate their decisions.
b) Longer gaze durations increase the likelihood of consumers developing an emotional connection with the brand.
c) Longer gaze durations reduce the time consumers spend on other activities.
d) Longer gaze durations result in consumers forgetting their original shopping list.
- vi. _____ features allows setting of multiple exchange prices for the same product.
- vii. Wastage of shelf space can be caused by which activities?

Q.3 Answer ANY 6 out of the given 7 questions.

(6x1=6)

- i. Match the columns:
- | | |
|------------------------|--------------------|
| 1. Point of Production | A. Retail store |
| 2. Point of Storage | B. Factory of farm |
| 3. Point of Sale | C. Warehouses |
- ii. is responsible for maintenance or change in product displays including those required for periodic sale events.
a) Retail supervisor b) Floor boy c) Area Manager d) Cashier
- iii. Placed cashier is expected to generate report which shows that-
a) Total number of transaction done b) Detail SKU wise report
c) Detail tender wise report d) All the above
- iv. Opening stock will be posted on _____.
a) Debit side of Trading account b) Credit side of Trading account
c) Debit side of Profit and Loss account d) Credit side of Profit and Loss account
- v. Which of the following are not the principles of Retail Shopability?
a) Show the Product. b) Maintain Flexibility.
c) Speak with Authority. d) Maximize Clutter.

- vi. The important branches of accounting are:
 - a) Financial Accounting b) Cost Accounting c) Management Accounting d) All of these
- vii. List any two visual display tool box items.

Q.4 Answer ANY 5 out of the given 6 questions.

(5x1=5)

- i. Define the term 'money measurement concept'.
- ii. Which of the following describes a technique used in supermarket displays to make the merchandise look more attractive and present more products in a small space?
 - A) Angled Merchandise: Displays are tiered so that the merchandise is lowest at the front and rises towards the back, presenting more items and enhancing their attractiveness.
 - B) Colour: Produce is arranged with contrasting colours next to each other to make the items appear more vibrant and appealing.
 - C) Containers & Props: The use of baskets and crates to create the image of farm-fresh produce and set the mood of the department.
 - D) All of the above
- iii. What is the difference between double Column and triple column cash book?
- iv. Which of the following statements accurately distinguishes between book-keeping and accounting?
 - A. Book-keeping involves the recording of financial transactions, while accounting involves only the reporting of these transactions to users.
 - B. Book-keeping is concerned with the chronological recording of financial transactions in books such as the Journal and Ledger, whereas accounting encompasses recording, classifying, summarizing, and interpreting financial transactions, and reporting the results to users.
 - C. Book-keeping includes the classification and summarization of financial transactions, while accounting only involves the interpretation of financial results.
 - D. Book-keeping and accounting are synonymous terms and are used interchangeably in financial management.
- v. Identify the correct statements about the realization concept and the accrual system:
 - 1. Under the accrual system, revenues and expenses are identified with specific periods of time, such as a month, half year, or a year, regardless of when cash is received or paid.
 - 2. The cash system of accounting records revenues and expenses only when they are actually received or paid in cash, irrespective of the accounting period.
 - 3. The accrual method only considers revenues and expenses related to the particular accounting period, whether cash is received/paid or not.
 - 4. Any increase in the Owner's Equity resulting from business operations is termed a 'expense' item, and any decrease is termed an 'revenue' item.

A. 1, 2, and 3 only B. 2, 3, and 4 only C. 1, 3, and 4 only D. 1, 2, 3 and 4
- vi. What is the difference between Fixed deposit and Recurring deposit?

Q.5 Answer ANY 5 out of the given 6 questions.

(5x1=5)

- i. What are the two broad categories of POS systems?

ii. TRUE/FALSE:

An effective contact strategy seeks to find the balance between what's right for the customer and what's right for the organisation.

- iii. John is a merchant who recently started using a Point of Sale (POS) system in his retail store. He has attached a cash drawer to the POS system to hold credit card receipts. The POS system also manages cash payments and opens the cash drawer automatically after each transaction is completed.

Question:

Based on the case above, which of the following best describes the process involved when John completes a transaction?

- A. The POS system automatically opens the cash drawer only for cash payments, not for credit card transactions.
 - B. The POS system opens the cash drawer automatically after each transaction, whether it's a cash payment or a credit card transaction.
 - C. John must manually open the cash drawer after each transaction to place the receipts and cash payments inside.
 - D. The cash drawer remains locked and can only be opened at the end of the day for reconciliation purposes.
- iv. Which of the following is not the basic reason for keeping an inventory?
- a) Time b) Uncertainty c) Cost effectiveness d) Report
- v. Utilize_____ that enhance the sell-through of the product such as pointing out key benefits or specials.
- vi. Which of the following correctly matches the rules of double-entry bookkeeping with the appropriate account type?
- A. Personal Account - Debit what comes in, Credit what goes out; Real Account - Debit the receiver of benefit, Credit the giver of benefit; Nominal Account - Debit the expenses and losses, Credit the incomes and gains.
 - B. Personal Account - Debit the receiver of benefit, Credit the giver of benefit; Real Account - Debit what comes in, Credit what goes out; Nominal Account - Debit the incomes and gains, Credit the expenses and losses.
 - C. Personal Account - Debit the receiver of benefit, Credit the giver of benefit; Real Account - Debit what comes in, Credit what goes out; Nominal Account - Debit the expenses and losses, Credit the incomes and gains.
 - D. Personal Account - Debit the expenses and losses, Credit the incomes and gains; Real Account - Debit what comes in, Credit what goes out; Nominal Account - Debit the receiver of benefit, Credit the giver of benefit.

Q.6 Answer ANY 5 out of the given 6 questions. (5x1=5)

- i. Assertion: When receiving or passing over cash to a customer, it is important to state the amount loudly and clearly.

Reason: Stating the amount loudly and clearly ensures agreement on the cash transfer, preventing mistakes, financial losses, customer dissatisfaction, and damage to reputations.

- A. Both the assertion and reason are true, and the reason is the correct explanation of the assertion.
 - B. Both the assertion and reason are true, but the reason is not the correct explanation of the assertion.
 - C. The assertion is true, but the reason is false.
 - D. The assertion is false, but the reason is true
- ii. Which of the following is not a type of POS displays?
- a) Kiosks b) Table c) Shelf Signage d) Dispensers
- iii. Which of the following **best** describes the importance of collecting necessary maintenance cost information in a company?
- A. It helps in identifying the cheapest available assets.
 - B. It assists in purchasing assets with the lowest initial costs.
 - C. It enables companies to track overall life-cycle costs accurately, allowing for better asset purchase decisions based on life-cycle costing.
 - D. It increases the need for tracking labor, material, and other miscellaneous costs.
- iv. What does the double entry bookkeeping system ensure for every transaction?
- A. Only one aspect of a transaction is recorded.
 - B. Both aspects of a transaction are recorded.
 - C. Transactions are recorded without specific rules.
 - D. Only credit entries are recorded.
- v. A retail store wants to integrate their POS system with their e-commerce platform to streamline inventory management. What feature should they look for in a POS system?
- A. Advanced barcode scanning. B. Integration capabilities with online sales platforms.
 - C. Basic sales reporting. D. Customer loyalty programs.
- vi. If a business purchases inventory worth \$500 on credit, which accounts are affected and how?
- A. Inventory account is debited, Cash account is credited.
 - B. Inventory account is debited, Accounts Payable is credited.
 - C. Accounts Receivable is debited, Inventory account is credited.
 - D. Cash account is debited, Inventory account is credited.

SECTION B: SUBJECTIVE TYPE QUESTIONS

Answer ANY 3 out of the given 5 questions on Employability Skills.

(3x2=6)

Answer each question in 20 – 30 words.

- Q7.** Sarah is a mental health professional who is working with two clients, each exhibiting different patterns of behavior that are impacting their daily lives and relationships. One client frequently exhibits a lack of empathy, manipulative behavior, and a tendency to exploit others for personal gain. The other client displays intense emotional instability, impulsive behavior, and a pattern of unstable relationships.

Question:

Based on the behaviors described in the case, which two common personality disorders could be identified?

- Q8.** List any four Self-Management Skills.
- Q9.** Describe the advantages of digital presentation.
- Q10.** Aaira recently interviewed for a marketing manager position at a prominent company. The interview went well, and she feels confident about her performance. After the interview, Aaira is wondering what steps she should take to maximize her chances of getting the job.

What are the two key actions Aaira should take after the interview to follow up effectively and reinforce her interest in the position?

- Q11.** What is Cell and Cell Address?

Answer ANY 3 out of the given 5 questions in 20 – 30 words each. (3x2=6)

- Q12.** Write any two importance of POS marketing.
- Q13.** 'The Accountant shows only those transactions which have actually taken place and not those which may take place in future.'

Identify the accounting concept and write two points in brief for the same.

- Q14.** Name the technique used to measure the success of a POS marketing. What is the outcome it leads to?
- Q15.** List out two features of Go-Frugal's Web reporter.
- Q16.** Explain the concept of retail market complexity.

Answer ANY 2 out of the given 3 questions in 30– 50 words each. (2x3=6)

- Q17.** Write and explain on the goals and objectives of maintenance organisations in brief.
- Q18.** Analyze how to communicate the information effectively with the stakeholders.
- Q19.** State any three limitations of accounting.

Answer ANY 3 out of the given 5 questions in 50– 80 words each. (3x4=12)

- Q20.** Explain in details on any four components of POS sale.
- Q21.** Analyze the role of regular cash clearing in maintaining cash register security. How does this practice contribute to reducing the risk of theft?
- Q22.** "Conventions are the customs or traditions guiding the preparation of accounting statements. They are adapted to make financial statements clear and meaningful."

Explain in details by mentioning in details on four accounting conventions.

- Q23.** 'Accounting is an ancient art as old as money itself'. Justify this statement focusing on its main objective.
- Q24.** 'Sales supervisors or managers manage sales employees in an organization. Often, sales managers are former salespeople who move into a management role after achieving success in selling. Sales managers have to demonstrate some traits common to most effective managers while understanding the unique nature of managing and motivating sales employees.'

What according to you are the essential characteristics for a sales supervisor? (any four)



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SECTION A: OBJECTIVE TYPE QUESTIONS

Q.1 Answer ANY 4 out of the given 6 questions on Employability Skills.

(4x1=4)

- i. _____ is a company that is the first stage of its operation.
A. Enterprise B. Business C. Startup D. Industry
- ii. Self-motivation doesn't lead to which of the following
 - a) It increases individual's energy and activity.
 - b) It directs an individual towards specific goals.
 - c) It makes one lazy
 - d) It affects cognitive processes and learning strategies used for completing similar tasks.
- iii. What is the difference between MAX and MIN functions in Calc?
 - a) The MAX function is used to find the maximum of numbers in a given range of cells and the MIN function is used to find the minimum of values in the given range of cells
 - b) The MAX function is used to find the maximum numbers in a given range of cells and the MIN function is used to find the minimum of numbers in the given range of cells
 - c) The MAX function is used to find the maximum prime numbers in a given range of cells and the MIN function is used to find the minimum of prime numbers in the given range of cells
 - d) The MAX function is used to find the maximum of even numbers in a given range of cells and the MIN function is used to find the minimum of odd values in the given range of cells

- iv. Ravi has feelings of emptiness, abandonment and unstable mood. What type of personality disorder is this?
(a) Borderline (b) Dependent (c) Avoidant (d) Obsessive
- v. _____ controls all the main slide control tasks for your presentation.
a) Task Pane b) Task Bar c) Control Panel d) None of these
- vi. _____ Motivation is based on the physical needs to satisfy hunger and thirst.

Q.2 Answer ANY 5 out of the given 7 questions.

(5x1=5)

- i. Which of the following best describes nominal accounts?
A. Accounts of tangible assets and liabilities
B. Accounts of expenses, incomes, losses, and gains
C. Accounts representing a company's capital structure
D. Accounts used for recording physical inventory
- ii. Why POS displays need to be eye catching?
a) They need to be catchy to get customer attention.
b) They need to be catchy to divert away customer attention to other fellow customers
c) They need to be catchy so that customers feel happy about their purchases
d) They need to be catchy so that customer feel entertained while waiting for their turn
- iii. What is the primary purpose of stakeholder communication in a retail environment?
A. To increase sales directly B. To build trust and maintain relationships
C. To finalize product orders D. To manage employee schedules
- iv. What is the primary function of a back office server in a business network?
A) To handle customer service inquiries B) To store and manage company information
C) To provide internet access to employees D) To monitor employee productivity
- v. Maria visits a local retail store to buy groceries for the week. She takes a cart and starts picking up items from various aisles, ensuring she gets everything on her list. Once she has all the items, she heads to the checkout counter. There, she places her items on the conveyor belt, and the cashier scans each product. After all the products are scanned, Maria takes out her wallet to complete the transaction. Once the payment is made, she collects her receipt and bags and leaves the store.
Based on the case study, what is the final action Maria takes before leaving the retail store?
A. Browsing products B. Scanning the products
C. Making payments D. Asking for help from a store assistant
- vi. Identify the technology where a bar code scanner are used to read the information coded in the bar code?
A) Magnetic strip B) Infrared light C) Laser beam D) RFID
- vii. A retail cashier at a point-of-sale (POS) system needs to log the prices and quantities of products quickly and accurately. What tool do they primarily use to accomplish this task?
A) Keyboard B) Touchscreen C) Bar code scanner D) Receipt printer

Q.3 Answer ANY 6 out of the given 7 questions.

(6x1=6)

- i. Go-Frugal's report provides-
 - a) Comprehensive stock analysis
 - b) Sales & purchase analysis based on product
 - c) Distributor, manufacturer, category & returned transaction.
 - d) All the above
- ii. Define wholesale billing in telecom.
- iii. What is the primary purpose of 'Financial Accounting'?
 - a) To manage daily business operations
 - b) To ascertain the financial results of a firm, such as the profit made or loss incurred during a specific period
 - c) To create marketing strategies
 - d) To recruit new employees
- iv. Define going concern concept.
- v. Placed cashier is expected to generate report which shows that-
 - a) Total number of transaction done
 - b) Detail SKU wise report
 - c) Detail tender wise report
 - d) All the above
- vi. In the context of accounting principles, what does the disclosure convention emphasize?
 - a) Hiding sensitive financial information
 - b) Providing minimal information in accounting statements
 - c) Disclosing all information of material importance in accounting statements
 - d) Excluding information for proprietary businesses
- vii. Auto recovery and _____ is possible is connection with server is distributed.

Q.4 Answer ANY 5 out of the given 6 questions.

(5x1=5)

- i. To maximize _____ make use of vertical displaying where appropriate, for Built-In Ranges, Microwaves, etc.
- ii. In leadership, what does the ability to lead by example and be a role model for others refer to?
A) Credibility B) People Developer C) Strategy D) Inspiration
- iii. What is a key difference between predictive maintenance and preventive maintenance?
 - A) Predictive maintenance focuses on manual tasks, while preventive maintenance uses technology.
 - B) Predictive maintenance uses technology to forecast failures, while preventive maintenance focuses on manual tasks.
 - C) Preventive maintenance forecasts equipment failures through analysis, while predictive maintenance uses manual inspections.
 - D) Predictive maintenance is used to increase downtime cost, while preventive maintenance aims to reduce it.

- iv. What is one of the main benefits for retailers in ensuring products are in-stock and available?
A) Increased product prices B) Enhanced brand loyalty and customer return rates
C) Reduced store traffic D) Decreased inventory management efforts
- v. Define Trial Balance.
- vi. CRM stands for
A. Customer Request Management B. Customer Relationship Management
C. Customer Rights Management D. Consumer Reports Management

Q.5 Answer ANY 5 out of the given 6 questions. (5x1=5)

- i. Which accounting convention warns the trader should not to take unrealized income into account?
A. Disclosure B. Materiality C. Consistency D. Conservatism
- ii. The _____ is the screen where sales staff views sales information.
- iii. According to Lance Cooper, what is one of the key traits an effective sales supervisor should possess?
A) The ability to design marketing materials B) The ability to handle customer complaints
C) The ability to recruit good salespeople D) The ability to manage financial accounts
- iv. Which of the following statements correctly identify the limitations of bookkeeping?
A. Bookkeeping records all types of business events.
B. Bookkeeping reflects current market values.
C. Bookkeeping relies on personal judgment for estimates, which may not always be accurate.
D. Bookkeeping provides detailed information about the costs and profits of different activities or products.
- v. Assertion (A): The journal is referred to as the "Book of original entry."
Reason (R): The journal records transactions for the first time.
Options:
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.
- vi. Case Study:
John has recently started working and wants to open a bank account where he can save his salary. He is looking for an account that offers him interest on his deposits and allows him to withdraw money whenever he needs it. John's grandmother, on the other hand, wants to deposit a lump sum amount of money that she does not plan to use for a few years. She is looking for an account that offers a higher interest rate for this long-term deposit. Additionally, John's younger brother wants to open an account where he can deposit and withdraw money

frequently without any restrictions, mainly for his daily expenses.

Based on the needs of John, his grandmother, and his younger brother, which type of bank deposit account should each of them open?

- A. John should open a Current Account, his grandmother should open a Recurring Deposit Account, and his younger brother should open a Fixed Deposit Account.
- B. John should open a Savings Account, his grandmother should open a Fixed Deposit Account, and his younger brother should open a Current Account.
- C. John should open a Fixed Deposit Account, his grandmother should open a Savings Account, and his younger brother should open a Recurring Deposit Account.
- D. John should open a Recurring Deposit Account, his grandmother should open a Savings Account, and his younger brother should open a Fixed Deposit Account.

Q.6 Answer ANY 5 out of the given 6 questions. (5x1=5)

- i. Assertion: When setting out produce displays, always alternate green vegetables with brightly colored produce to engage the consumer's eye. Additionally, bakery display cases should have a black backing to make baked goods visually pop, and glass shelves or brightly colored fabric should be used to complement merchandising promotions.

Reason: Alternating green vegetables with brightly colored produce creates visual contrast, making the display more appealing. A black backing for bakery display cases enhances the visual appeal of baked goods, and glass shelves or colored fabric enhances the overall presentation, making promotions more effective.

Which of the following options is correct?

- A) Both the assertion and reason are true, and the reason is the correct explanation of the assertion.
 - B) Both the assertion and reason are true, but the reason is not the correct explanation of the assertion.
 - C) The assertion is true, but the reason is false.
 - D) The assertion is false, but the reason is true.
- ii. Which of the following strategies is most effective for retailers to meet the demands of cross-channel shoppers?
- A) Focusing solely on online sales channels
 - B) Creating a consistent brand experience through converging customer and inventory data across channels
 - C) Limiting inventory to one channel at a time
 - D) Ignoring customer preferences and focusing on operational efficiency
- iii. Which of the following is NOT a key feature of the web reporter?
- A) Report personalization including grouping fields, customizing columns, and filtering
 - B) Adding frequently viewed reports to "My report"
 - C) Exporting reports to various formats including Excel, HTML, PDF, and mail
 - D) Ability to directly edit master data such as customer information within the report

- iv. With the growing trend of cloud-based POS systems, what is one of the main advantages that modern retailers experience?
- A) Reduced data security compared to on-premises systems
 - B) Increased reliance on manual inventory checks
 - C) Enhanced scalability and real-time access to sales data from anywhere
 - D) Higher upfront hardware costs and installation complexity
- v. What is the primary purpose of a bank reconciliation statement?
- A) To summarize the bank's monthly earnings and expenses
 - B) To compare and reconcile an entity's bank account with its financial records
 - C) To list all transactions made by a bank in a fiscal year
 - D) To forecast future banking needs based on past activity
- vi. Retail Inc. has recently upgraded its Point of Sale (POS) system to improve customer experience and streamline operations. The new POS system integrates inventory management, customer data, and sales analytics. After implementing the new system, Retail Inc. noticed a significant decrease in checkout times and improved accuracy in inventory tracking.
- What is the most likely benefit Retail Inc. experienced from upgrading to the new POS system?
- A) Increased manual data entry workload
 - B) Decreased efficiency in inventory management
 - C) Faster checkout times and improved inventory accuracy
 - D) Higher costs due to maintenance issues

SECTION B: SUBJECTIVE TYPE QUESTIONS

Answer ANY 3 out of the given 5 questions on Employability Skills.

(3x2=6)

Answer each question in 20 – 30 words.

- Q7.** 'Sarah, a high school student, is preparing for her first job interview. She has done her research and is eager to make a good impression. However, she is unsure about what actions to avoid during the interview to ensure it goes smoothly.'
- Based on the case study, list three key actions that Sarah should avoid during her job interview to prevent common pitfalls and make a positive impression.
- Q8.** What is an Active cell? Write two points.
- Q9.** 'David has always felt different from others. He finds it hard to trust people and often thinks they are out to get him. His relationships are strained because he believes his friends and family are not honest with him. David's way of thinking and behaving has caused him significant distress and has lasted for several years.'
- Question:
- Based on the case study, explain any two characteristics of Cluster A personality disorders and how they might apply to David's situation.
- Q10.** Discuss any two reasons why spreadsheet applications have gained widespread popularity, and explain how each feature contributes to their efficiency and usefulness in various tasks.

Q11. Consider the following scenario: 'You are part of a team meeting where one of your colleagues is presenting a new project idea. To ensure effective communication and understanding'.

Analyse any two rules of active listening and discuss how each rule could be applied during the meeting to improve the interaction and outcome.

Answer ANY 3 out of the given 5 questions in 20 – 30 words each. (3x2=6)

Q12. State any two elements of effective visual merchandise.

Q13. Write and explain two types of cash books.

Q14. Explain the any two types of Point-of-Sale Marketing.

Q15. Define Trading Account and Profit & Loss Account

Q16. 'Reducing Costs is Sometimes an Overlooked Aspect of Maintenance.' Based on the statement, how can a maintenance department reduce costs?

Answer ANY 2 out of the given 3 questions in 30– 50 words each. (2x3=6)

Q17. State and explain any two points of the use of Magnetic Stripe readers.

Q18. Explain any three need for subdivision of journal.

Q19. 'Accounting is useful to the management as well as to the other user.' Clarify the statement by providing three points of functions of accounting.

Answer ANY 3 out of the given 5 questions in 50– 80 words each. (3x4=12)

Q20 Analyze the four critical capabilities that are essential for an effective contact strategy. Discuss how each capability contributes to the success of the strategy in managing and optimizing customer interactions.

Q21 Analyze the different types of external users of accounting information and discuss how their specific needs for financial information vary. Explain how accounting information serves these external users and supports their decision-making processes.

Q22 'Good merchandising makes your selling job easier.' Justify the statement in details on how effective merchandising helps you?

Q23 Define accounting. Explain the various types of accounting work.

Q24 'The back office server is the brain'. Justify the statement with four points.

