Roll No.-----------------------------

प्रश्नपुस्तिका क्रमांक
Question Booklet No.

268308

O.M.R. Serial No.

BBA (Sixth Semester) Examination, 2024-25

(NEP)

F010601T – A : PROJECT MANAGEMENT

F010601T – B : GOODS & SERVICE TAX

K-727

Paper Code							
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(To be filled in the OMR Sheet)

प्रश्नपुस्तिका सीरीज
Question Booklet Series
D

SE

Time : 1:30 Hours]

[Maximum Marks-75

Instructions to the Examinee :

1. Do not open the booklet unless you are asked to do so.
2. The booklet contains 100 questions. Examinee is required to answer 75 questions in the OMR Answer-Sheet provided and not in the question booklet. Booklet is in two Section : **Section-A** (1-50) & **Section-B** (51-100). Candidate should select 37 and 38 questions respectively from both Sections. All questions carry equal marks.
3. Examine the Booklet and the OMR Answer-Sheet very carefully before you proceed. Faulty question booklet due to missing or duplicate pages/questions or having any other discrepancy should be got immediately replaced.

(Remaining instructions on the last page)

परीक्षार्थियों के लिए निर्देश :

1. प्रश्न–पुस्तिका को तब तक न खोलें जब तक आपसे कहा न जाए।
2. प्रश्न–पुस्तिका में 100 प्रश्न हैं। परीक्षार्थी को 75 प्रश्नों को केवल दी गई OMR आन्सर–शीट पर ही हल करना है, प्रश्न–पुस्तिका पर नहीं। प्रश्न–पुस्तिका दो खण्डों : खण्ड–अ (1–50) तथा खण्ड–ब (51–100) में है। परीक्षार्थी को प्रत्येक खण्ड से क्रमशः 37 और 38 प्रश्न करनें हैं। सभी प्रश्नों के अंक समान हैं।
3. प्रश्नों के उत्तर अंकित करने से पूर्व प्रश्न–पुस्तिका तथा OMR आन्सर–शीट को सावधानीपूर्वक देख लें। दोषपूर्ण प्रश्न–पुस्तिका जिसमें कुछ भाग छपने से छूट गए हों या प्रश्न एक से अधिक बार छप गए हो या उसमें किसी अन्य प्रकार की कमी हो, तो उसे तुरन्त बदल लें।

(शेष निर्देश अन्तिम पृष्ठ पर)

SECTION-A : PROJECT MANAGEMENT

1. A functional organization mainly :

(A) Groups staff based on projects

(B) Groups staff based on specialized functions like HR, finance, etc.

(C) Focuses only on external projects

(D) Does not assign roles

2. What is a milestone in project management ?

(A) A small task

(B) A significant event or point in the project timeline

(C) A recurring activity

(D) An informal discussion

3. The triple constraint of project management includes :

(A) Scope, schedule and cost

(B) Scope, quality and resources

(C) Quality, HR and marketing

(D) Leadership, planning and execution

4. Risk Management tools include :

(A) SWOT analysis and risk registers

(B) Gantt Charts

(C) CPM diagrams

(D) Fishbone diagrams only

5. The Initiating Process Group does not include :

(A) Identifying stakeholders

(B) Developing the project charter

(C) Directing project work

(D) Conducting feasibility studies

6. Which document outlines stakeholder expectations in a project ?

(A) Project contract

(B) Scope statement

(C) Job description

(D) Organizational chart

7. A project differs from operations mainly because it is :

(A) Temporary and unique

(B) Routine and permanent

(C) Ongoing without any end date

(D) Focused on day-to-day tasks

8. The critical path method (CPM) is used for :

(A) Calculating project budgets

(B) Identifying the longest sequence of dependent tasks

(C) Conducting customer surveys

(D) Resource allocation

9. What is the primary objective of project management ?

(A) To conduct research

(B) To meet project goals within scope, time and budget constraints

(C) To manage marketing

(D) To oversee organizational culture

10. What does project integration management involve ?

(A) Merging two companies

(B) Coordinating all aspects of a project to ensure it runs smoothly

(C) Conducting marketing surveys

(D) Auditing project finance

11. The matrix organizational structure in project management combines :

(A) Line and staff structure

(B) Functional and projectized structures

(C) Divisional and flat structures

(D) None of these

12. Project Organization structure defines :

(A) The technical tasks only

(B) Roles, responsibilities and reporting relationships

(C) Only the financials

(D) Market potential

13. The Project Charter is usually created during which phase ?

(A) Execution

(B) Initiation

(C) Monitoring

(D) Closing

14. Which is not a component of the project management process ?

(A) Planning

(B) Executing

(C) Marketing Strategy

(D) Closing

15. What does scope management primarily focus on ?

(A) Cost reduction

(B) Defining and controlling what is and is not included in the project

(C) Scheduling daily operations

(D) Marketing

16. The Project Team is mainly responsible for :

(A) Executing project tasks

(B) Monitoring organizational strategy

(C) Market analysis

(D) Routine operations

17. Which of these is considered a technique in project management ?

(A) Feasibility Study

(B) Six Sigma

(C) Gantt Chart

(D) Total Quality Management (TQM)

18. What is PERT mainly used for in project management ?

(A) Marketing analysis

(B) Network scheduling and time estimation

(C) Employee performance review

(D) Cost accounting

19. Which is a key tool used in project management ?

(A) SWOT analysis

(B) Gantt Chart

(C) Break-even analysis

(D) Market segmentation

20. In the execution phase of the project life cycle, the focus is on :

(A) Delivering outputs

(B) Planning budgets

(C) Developing project charters

(D) Closing contracts

21. What phase of the project life cycle involves defining project objectives and deliverables ?

(A) Closing

(B) Planning

(C) Execution

(D) Initiation

22. The project life cycle typically does not include :

(A) Initiation

(B) Planning

(C) Controlling

(D) Marketing

23. Which of these is not a typical type of project ?

(A) Construction project

(B) Manufacturing project

(C) Routine operational activity

(D) Research and development project

24. What is one of the main characteristics of a project ?

(A) Permanent

(B) Temporary with a defined beginning and end

(C) Continuous process

(D) Involves no resources

25. Which of the following best defines a project ?

(A) An ongoing routine task

(B) A temporary endeavor undertaken to create a unique product, service or result

(C) A repetitive operational process

(D) A non-measurable task

26. Scenario analysis is used to :

(A) Analyze customer satisfaction

(B) Evaluate different future outcomes for a project

(C) Prepare marketing strategies

(D) Create Gantt Charts

27. The primary aim of project risk management is to :

(A) Completely remove project risks

(B) Identify, assess and mitigate risks

(C) Hire more staff

(D) Conduct financial audits

28. A balanced scorecard in project selection focuses on :

(A) Only financial aspects

(B) Both financial and non-financial aspects

(C) Only marketing aspects

(D) Only HR perspectives

29. One key limitation of trend projection is :

(A) It cannot predict future demand

(B) It relies heavily on historical data

(C) It ignores competitor data

(D) It is only used for team building

30. Market surveys are conducted to

(A) Gather customer preferences

(B) Train project staff

(C) Control project costs

(D) Close the project

31. Trend analysis primarily looks at :

(A) External data only

(B) Historical data to forecast future demand

(C) Staff performance

(D) Financial statements

32. A-decision tree is a tool for :

(A) Resource management

(B) Project selection under risk

(C) Team communication

(D) Cost management

33. Which of the following is a risk in project management ?

(A) Employee salary

(B) Market uncertainty

(C) Project schedule

(D) Scope statement

34. The Project Rating Index uses :

(A) Qualitative data only

(B) A set of weighted criteria to score projects

(C) Random scoring

(D) Only cost-related factors

35. Feasibility studies are conducted to :

(A) Define project scope

(B) Assess whether a project idea is viable

(C) Create a project team

(D) Conduct Gantt Chart analysis

36. High-risk projects are typically :

(A) Low-priority for selection

(B) Always rejected

(C) Automatically approved

(D) Ignored in market research

37. A payback period calculation is useful for :

(A) Demand analysis

(B) Risk identification

(C) Project selection based on return timeline

(D) Project team formation

38. The Delphi technique is used in project screening for :

(A) Technical analysis

(B) Gathering expert opinions

(C) Preparing the budget

(D) Conducting trend analysis

39. What is a key focus of project risk management ?

(A) Eliminate all project risks

(B) Identify and mitigate potential project risks

(C) Ignore small risks

(D) Only monitor financial risks

40. A project selection approach focusing on financial return is :

(A) Scoring model

(B) Cost-benefit analysis

(C) Market survey

(D) Stakeholder mapping

41. Which is an internal source of project ideas ?

(A) Customer feedback

(B) R & D department

(C) Government regulation

(D) Market competition

42. A survey method for market analysis typically involves :

(A) Interviews and questionnaires

(B) Critical path analysis

(C) Gantt Charts

(D) Payback period evaluation

43. Trend projection in market analysis refers to :

(A) Analyzing past trends to predict future demand

(B) Calculating project profits

(C) Monitoring risk factors

(D) Conducting financial audits

44. Which is a qualitative technique for project screening ?

(A) Cost-benefit analysis

(B) Project Rating Index

(C) Payback period

(D) Net present value

45. The process of analyzing customer demand patterns is called :

(A) Financial analysis

(B) Market & demand analysis

(C) Budgeting

(D) Work breakdown structure

46. Brainstorming is used for :

(A) Generating project ideas

(B) Scheduling project activities

(C) Preparing budgets

(D) Managing stakeholders

47. What does the Project Rating Index help with ?

(A) Ranking project ideas

(B) Controlling project costs

(C) Scheduling project tasks

(D) Marketing campaigns

48. SWOT analysis is used in :

(A) Risk reporting

(B) Project selection

(C) Quality control

(D) Financial accounting

49. Which of the following is not a common source of project ideas ?

(A) Market needs

(B) Government policies

(C) Customer complaints

(D) Routine clerical work

50. What is the first step in project identification ?

(A) Budget approval

(B) Generation of ideas

(C) Team formation

(D) Market research

SECTION-B : GOODS & SERVICE TAX

51. Which of the following is a legal formality for an ISD ?

(A) Separate registration as an ISD

(B) No separate registration required

(C) Registration as a normal taxpayer

(D) Registration as a composition taxpayer

52. What is the primary function of an ISD ?

(A) To sell goods

(B) To manufacture goods

(C) To collect sales tax

(D) To distribute input tax credit on services to its units

53. What is the role of the GST Network (GSTN) ?

(A) Managing tax refunds

(B) Providing IT infrastructure for GST implementation

(C) Issuing GST compliance certificates

(D) Framing tax laws

54. What is Input Tax Credit (ITC) in GST ?

(A) Tax paid on sales

(B) Tax levied on imports

(C) Tax collected from customers

(D) Tax paid on purchases that can be offset against output tax

55. What is the primary factor determining the eligibility for the composition scheme ?

(A) Type of goods supplied

(B) Annual turnover

(C) Number of employees

(D) Location of business

56. What is the purpose of the GST portal ?

(A) Only for filing returns

(B) Only for issuing invoices

(C) For registration, return filing and other GST-related activities

(D) Only for issuing refund vouchers

57. What is the form GST CMP-02 used for ?

(A) Applying for new registration

(B) Opting for the composition scheme

(C) Filing returns

(D) Issuing tax invoices

58. Which of the following is mandatory for a tax invoice ?

(A) Recipient's PAN

(B) Recipient's Aadhaar number

(C) Recipient's bank details

(D) HSN/SAC code

59. What is the consequence of not issuing a tax invoice as per GST rules ?

(A) No consequence

(B) Penalty and denial of input tax credit to the recipient

(C) Tax exemption

(D) Refund of tax

60. In which scenario is a "Bill of Supply" issued instead of a "Tax Invoice" ?

(A) When supplying taxable goods

(B) When claiming input tax credit

(C) When supplying inter-state goods

(D) When supplying exempt goods

61. Which form is used for cancellation of GST registration ?

(A) GST REG-01

(B) GST REG-16

(C) GST REG-20

(D) GST CMP-02

62. Which of the following is NOT a characteristic of the composition scheme ?

(A) Fixed percentage of turnover as tax

(B) Limited input tax credit

(C) Ability to issue tax invoices

(D) Simplified compliance

63. Which of the following documents is mandatory for claiming input Tax Credit (ITC) ?

(A) Bill of Supply

(B) Tax invoice

(C) Receipt Voucher

(D) Payment Voucher

64. What is the purpose of the GSTIN (Goods and Services Tax Identification Number)?

(A) To identify taxpayers

(B) To track sales only

(C) To track purchases only

(D) To track exports only

65. What is the consequence of late filing of GST returns ?

(A) Tax exemption

(B) Late fee and interest

(C) Refund of tax

(D) No consequence

66. What is the purpose of GSTR 3B ?

(A) Detailed inward supply return

(B) Summary return of outward supplies and input tax credit

(C) Annual return

(D) Composition scheme return

67. How often are GSTR 1 and GSTR 3B typically filed ?

(A) Annually

(B) Bi-annually

(C) Monthly

(D) None

68. What is "GSTR 1" ?

(A) A return for inward supplies

(B) A return for outward supplies

(C) A return for composition scheme taxpayers

(D) An annual return

69. What is a "Refund Voucher" ?

(A) A document issued for taxable supplies

(B) A document issued for debit notes

(C) A document issued for credit notes

(D) A document issued for refund of advance payment received

70. What is a "Payment Voucher" ?

(A) A document issued by the supplier

(B) A document issued by the recipient under reverse charge

(C) A document issued for refund claims

(D) A document issued for credit notes

71. What is a "Receipt Voucher" ?

(A) A document issued when payment is received in advance for a supply

(B) A document issued when goods are returned

(C) A document issued for credit notes

(D) A document issued for debit notes

72. What is a "Tax Invoice" ?

(A) A document issued for exempt supplies

(B) A document issued for taxable supplies

(C) A document issued for supplies under reverse charge

(D) A document issued for non-GST supplies

73. A person supplying only exempted goods is :

(A) Liable for mandatory registration

(B) Not liable for registration

(C) Liable for registration under composition scheme

(D) Liable for provisional registration

74. What is the validity of a GST registration certificate ?

(A) 1 year

(B) 5 years

(C) Indefinite, unless cancelled

(D) 10 years

75. What is the form GST REG-01 used for ?

(A) Filing returns

(B) Applying for new registration

(C) Issuing tax invoices

(D) Claiming refunds

76. How many tax slabs are there under GST ?

(A) 2

(B) 3

(C) 4

(D) 5

77. GST input tax credit (ITC) is available for :

(A) Business-related purchases

(B) Personal purchases

(C) Both business and personal purchases

(D) None of the above

78. Which of the following is not a variant of VAT ?

(A) Addition Method

(B) Subtraction Method

(C) Invoice Method

(D) Exemption Method

79. What is the highest GST rate in India ?

(A) 12%

(B) 18%

(C) 28%

(D) 35%

80. GST was implemented in India on :

(A) 1st April 2016

(B) 1st July 2017

(C) 1st January 2018

(D) 1st April 2019

81. Which of the following taxes has been subsumed under GST ?

(A) Excise Duty

(B) Service Tax

(C) VAT

(D) All of the above

82. Which of the following is a valid method of paying GST liability ?

(A) Only through ITC

(B) Only through cash or bank transfer

(C) Combination of ITC and cash/bank transfer

(D) Only through barter exchange

83. What does the term "GSP" stand for ?

(A) Goods and Services Provider

(B) GST Suvidha Provider

(C) Government Service Portal

(D) General Sales Provider

84. Which of the following is NOT required for generating an E-Way Bill ?

(A) HSN code

(B) Invoice number

(C) Vehicle number

(D) Recipient's PAN number

85. Who is responsible for collecting GST in E-commerce transactions ?

(A) Seller

(B) Buyer

(C) E-commerce platform

(D) Government

86. Which of the following is necessary to utilize ITC ?

(A) Payment of tax by supplier to government

(B) Receipt of goods or services

(C) Possession of tax invoice

(D) All of the above

87. What is the primary factor determining the validity of an E-Way Bill ?

(A) Value of goods

(B) Distance of transportation

(C) HSN code of goods

(D) Recipient's location

88. Which of the following is an indirect tax ?

(A) Income Tax

(B) Corporate Tax

(C) Goods and Services Tax (GST)

(D) Wealth Tax

89. What is the purpose of the "ledger" feature on the GST portal ?

(A) To issue tax invoices

(B) To claim refunds

(C) To generate E-way bills

(D) To track tax liabilities and payments

90. Which of the following is required to be mentioned in an E-way bill ?

(A) Recipient's bank details

(B) Recipient's PAN number

(C) HSN code of goods

(D) Recipient's Aadhaar number

91. What is the benefit of using a GSP ?

(A) Reduced tax liability

(B) Simplified GST compliance

(C) Increased sales

(D) Exempted supplies

92. What is the purpose of uploading invoices on the GST portal ?

(A) To claim refunds

(B) To issue receipt vouchers

(C) To issue payment vouchers

(D) To file returns and claim ITC

93. What is a GST Suvidha Provider (GSP) ?

(A) A government official

(B) An intermediary providing services for GST compliance

(C) A transporter

(D) A tax consultant

94. Who is responsible for preparing an E-Way Bill ?

(A) Only the supplier

(B) Only the recipient

(C) Supplier, recipient or transporter

(D) Only the government

95. When is an E-Way Bill mandatory ?

(A) For all goods movement

(B) For goods movement within the same state

(C) For goods movement exceeding ₹ 1 lakh in value

(D) For goods movement exceeding ₹ 50,000 in value

96. What is an E-Way Bill ?

(A) A tax invoice

(B) A document for the movement of goods

(C) A payment receipt

(D) A registration certificate

97. Can ITC be used to pay CGST against SGST liability ?

(A) Yes

(B) Only in specific cases

(C) Partially

(D) No

98. What is the purpose of utilizing the ITC balance ?

(A) To increase sales

(B) To reduce the output tax liability

(C) To claim refunds

(D) To pay salaries

99. What is the condition for claiming ITC on input goods ?

(A) Goods should be used for personal consumption

(B) Goods should be used for making taxable supplies

(C) Goods should be used for exempt supplies

(D) Goods should be used for non-GST supplies

100. ITC is not available on :

(A) Raw materials used in manufacturing

(B) Capital goods used in business

(C) Goods used for personal consumption

(D) Services used for business purposes

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4. Four alternative answers are mentioned for each question as – A, B, C & D in the question booklet. The candidate has to choose the correct answer and mark the same in the OMR Answer-Sheet as per the direction :

Example :

Question :

Q. 1 Ⓐ ● Ⓒ Ⓓ

Q. 2 Ⓐ Ⓑ ● Ⓓ

Q. 3 Ⓐ ● Ⓒ Ⓓ

Illegible answers with cutting and over-writing or half filled circle will be cancelled.

5. Each question carries equal marks. Marks will be awarded according to the number of correct answers you have.
6. All answers are to be given on OMR Answer Sheet only. Answers given anywhere other than the place specified in the answer sheet will not be considered valid.
7. Before writing anything on the OMR Answer Sheet, all the Instructions given in it should be read carefully.
8. After the completion of the examination candidates should leave the examination hall only after providing their OMR Answer Sheet to the invigilator. Candidate can carry their Question Booklet.
9. There will be no negative marking.
10. Rough work, if any, should be done on the blank pages provided for the purpose in the booklet.
11. To bring and use of log-book, calculator, pager and cellular phone in examination hall is prohibited.
12. In case of any difference found in English and Hindi version of the question, the English version of the question will be held authentic.

Impt. On opening the question booklet, first check that all the pages of the question booklet are printed properly. If there is any discrepancy in the question booklet, then after showing it to the invigilator, get another question booklet of the same series.

4. प्रश्न–पुस्तिका में प्रत्येक प्रश्न के चार सम्भावित उत्तर– A, B, C एवं D हैं। परीक्षार्थी को उन चारों विकल्पों में से एक सही उत्तर छाँटना है। उत्तर को OMR आन्सर–शीट में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

उदाहरण :

प्रश्न :

प्रश्न 1 Ⓐ ● Ⓒ Ⓓ

प्रश्न 2 Ⓐ Ⓑ ● Ⓓ

प्रश्न 3 Ⓐ ● Ⓒ Ⓓ

अपठनीय उत्तर या ऐसे उत्तर जिन्हें काटा या बदला गया है, या गोले में आधा भरकर दिया गया, उत्तर निरस्त कर दिया जाएगा।

5. प्रत्येक प्रश्न के अंक समान हैं। आपके जितने उत्तर सही होंगे, उन्हीं के अनुसार अंक प्रदान किये जायेंगे।
6. सभी उत्तर केवल ओ. एम. आर. उत्तर–पत्रक (OMR Answer Sheet) पर ही दिये जाने हैं। उत्तर–पत्रक में निर्धारित स्थान के अलावा अन्यत्र कहीं पर दिया गया उत्तर मान्य नहीं होगा।
7. ओ. एम. आर. उत्तर–पत्रक (OMR Answer Sheet) पर कुछ भी लिखने से पूर्व उसमें दिये गये सभी अनुदेशों को सावधानीपूर्वक पढ़ लिया जाये।
8. परीक्षा समाप्ति के उपरान्त परीक्षार्थी कक्ष निरीक्षक को अपनी OMR Answer Sheet उपलब्ध कराने के बाद ही परीक्षा कक्ष से प्रस्थान करें। परीक्षार्थी अपने साथ प्रश्न–पुस्तिका ले जा सकते हैं।
9. निगेटिव मार्किंग नहीं है।
10. कोई भी रफ कार्य, प्रश्न–पुस्तिका के अन्त में, रफ–कार्य के लिए दिए खाली पेज पर ही किया जाना चाहिए।
11. परीक्षा–कक्ष में लॉग–बुक, कैलकुलेटर, पेजर तथा सेल्युलर फोन ले जाना तथा उसका उपयोग करना वर्जित है।
12. प्रश्न के हिन्दी एवं अंग्रेजी रूपान्तरण में भिन्नता होने की दशा में प्रश्न का अंग्रेजी रूपान्तरण ही मान्य होगा।

महत्वपूर्ण : प्रश्नपुस्तिका खोलने पर प्रथमतः जाँच कर देख लें कि प्रश्न–पुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्नपुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सिरीज की दूसरी प्रश्न–पुस्तिका प्राप्त कर लें।

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