ROSE BUD SCHOOL, LILUAH, HOWRAH
FIRST SELECTION EXAMINATION 2026-2027
SUBJECT - COMMERCIAL STUDIES

TIME- 2hrs. CLASS -X F.M-80

SECTION - A [40 Marks]

(Attempt all questions from this Section) 16

QUESTION 1 :

Choose the correct answer to the questions from the given options : [16]

(i) With which element, exchange mechanism is related?
(a) Publicity (b) Marketing (c) Advertising (d) Branding

(ii) Which of the following is more of personal medium of advertisement ?
(a) Direct mail advertisement (b) Broadcast media
(c) Print media (d) Newspaper

(iii) The consumer has the right to get compensation against unfair trade practices under :
(a) Right to choose (b) Right to seek Redressal
(c) Right to safety (d) Right to inform

(iv) Rs.500 spent on repairing a machine in a firm is treated as :
(a) Capital receipt (b) Revenue expenditure
(c) Capital expenditure (d) Deferred revenue expenditure

(v) The excess of assets over liabilities represents the _____ of the owner.
(a) Capital (b) Drawing (c) Net profit (d) Gross profit

(vi) Which cost decreases with increase in the volume of output?
(a) Variable cost (b) Fixed cost (c) Revenue cost
(d) Smart cost

(vii) Cost of a raw materials is a :
(a) Variable direct cost (b) Variable indirect cost
(c) Fixed direct cost (d) Fixed indirect cost

(viii) Net Profit or Net loss is transferred from :
(a) Trial Balance to Trading Account.
(b) Trading Account to Profit & Loss Account.
(c) Profit & loss Account to Balance Sheet.
(d) Trading Account to Balance Sheet.

(ix) Budgets bring _____ to the working of a business firm.
(a) Efficiency (b) Planning (c) Consistency (d) Flexibility

(x) Insurance and banking are examples of _____.
(a) Services (b) Products (c) Warehouses (d) Distribution channels

(xi) Advertising goods involves _____ of good and services.
(a) Promotion (b) Transfer (c) Buying (d) Free sample

(xii) _____ is the application form to be filled by the candidate where he goes for recruitment process in the organization.
(a) job application (b) Formal application
(c) Application blank (d) None of these

(xiii) Which of the following is the type of training where trainee learn by working with those who are already skilled in their jobs :
(a) Apprenticeship training (b) Job Rotation
(c) Vestibule training (d) Classroom training

(xiv) _____ is not an internal source of recruitment.
(a) Promotion (b) Transfer (c) Job rotation (d) Departmental exam

(xv) Selling involves _____ of goods and services.
(a) Distribution (b) Exchange(c) Advertisement (d) None of these

(xvi) _____ is non-repetitive one time communication that helps to increase immediate sales.
(a) Advertising (b) Publicity (c) E-tailing (d) Sales romotion

QUESTION 2 :

Write any two differences between:

(i) Advertising and Sales promotion. (2)
(ii) Capital and Revenue Receipts. (2)
(iii) Marketing and Selling. (2)
(iv) Recruitment and Selection. (2)

QUESTION 3:

(i) What is Social Advertising Media? (2)
(ii) What is Budget? (2)
(iii) What is variable cost? (2)
(iv) What is deferred revenue expenditure? (2)

QUESTION 4 :

(i) Define Fixed Costs with an example. (2)
(ii) What is Trading Account? (2)
(iii) What is consumer exploitation? (2)
(iv) What is Pricing? (2)

SECTION - B [80 Marks]

(Attempt any four questions from this Section)

QUESTION 5 :

Prepare a Trading, Profit and loss Account of [illegible] for the year ending on 31st March, 2026 and a Balance sheet as on 31st March, 2026. [20]

PARTICULAR	Dr AMOUNT (Rs)	Cr AMOUNT (Rs)
Capital		1,00,000
Furniture	20,000	
Purchases	1,50,000	
Debtors	2,00,000	
Interest Received		4,000
Salaries	30,000	
Sales		3,21,000
Purchase Returns		5,000
Wages	20,000	
Rent	15,000	
Sales Return	10,000	
Carriage outwards	7,000	
Creditors		1,26,000
Printing and stationary	8,000	
Insurance	12,000	
Opening stock	50,000	
Office Expenses	12,000	
Bank Overdraft		2,000
Drawing	24,000	
Total	5,58,000	5,58,000
Closing stock was valued at Rs.60,000 on 31st March, 2026		

QUESTION 6 :

(i) Explain the two methods of Training. Give example of each. (5)

(ii) Mention five points of distinction between a Product and a Service. (5)

QUESTION 7 :

(i) Explain any five techniques used in sales promotion. (5)

(ii) Explain the following Consumer Rights : (5)

(a) Right to be informed.

(b) Right to Seek Redressal.

QUESTION 8 :

(i) Explain the utility of budgets (5)

(ii) Distinguish between advertising and publicity. (5)

QUESTION 9 :

(i) (a) Explain Vestibule training. $(2\frac{1}{2})$

(b) What is an Advertising Agency? $(2\frac{1}{2})$

(ii) Explain any five steps in the selection process of employees. (5)