



CMA FOUNDATION • PAPER 2 • FUNDAMENTALS OF FINANCIAL AND
COST ACCOUNTING

Student Notes

Chapter 2 • Accounting for Special Transactions



Consignment • joint venture • bills of exchange

Built from the Shuchita CMA Foundation Scanner, 2026 July edition (Thirtieth), and its printed front matter.

How to use these notes

Work block by block. Start with the “Read first” line, which sends you to the CHEAT SHEET your Scanner already prints for that block — these notes do not repeat it. Then read the NOTES panel, which carries only what the CHEAT SHEET does not: what the examiner has actually asked, and where the marks are lost.

Then prepare level by level. Each level names the **skill the question calls for** and lists the exact Scanner questions to practise at that level, so you can see what the demand looks like before you meet it in the hall.

Question lines show: **printed section • sitting • question number • marks • Scanner page**, then the section again in the column beside it and the **difficulty** of the question. **PYQ** is a past-year question, **MQP** a Mock Question Paper question, **MODEL** a Model question, **CSEET** a question carried from that course. All four are printed in your Scanner; nothing here is invented.

The heading above each group names the skill — **REMEMBERING, UNDERSTANDING, APPLYING, ANALYSING**. Every Foundation question is an objective, so the band is read from what the question gives you and what it asks you to do between the stem and the options. **ICMAI publishes no skill-**

assessment grid for the Foundation papers, so no weighting is implied here on the Institute's behalf.

STUDY PRIORITY GUIDE

Block Ranking — Chapter 2

Three self-contained blocks, all rated B, all asked at every sitting, and none of them dependent on the other two. Each is a small closed system with its own vocabulary and its own half-dozen formulae — which makes this the easiest chapter in the paper to finish, and the easiest to lose marks in by mixing the three vocabularies up.

SKILL REQUIRED Chapter 2 · share of the chapter's 175 marks

Analysing	25%	44 of 175 marks · 34 questions
Applying	11%	20 of 175 marks · 24 questions
Understanding	11%	20 of 175 marks · 17 questions
Remembering	52%	91 of 175 marks · 80 questions

Recalling and explaining **63%** · applying, analysing and judging **37%** — this chapter reads **weighted towards recall and explanation**

Half of this chapter is terminology — who sends what to whom, and what each account is called — and half is a short calculation on loading, on the share of profit, or on a due date. Learn the vocabulary first; the calculations are one line each once the words are secure.

Bands are SITS-assigned by written rubric (v1-CMA-Foundation) from what the objective gives and what it asks. ICAI publishes no skill-assessment grid for the Foundation papers, so no weighting is implied on the Institute's behalf.

#	IMP.	BLOCK	BLOCK NAME	SHARE	CUM.	QNS
1	B	2.1	Consignment	39.4%	39%	61
2	B	2.3	Bills of Exchange	34.2%	74%	53
3	B	2.2	Joint Venture	26.5%	100%	41

Rank is by the number of questions the Scanner prints for the block. IMP. is the Importance grade the Scanner's own contents page prints for that block, from A (very important) to D (lowest priority). All three blocks here carry the same grade.

CHAPTER 2

Accounting for Special Transactions

Consignment

CMAL1P2-C2-B2.1 · IMPORTANCE B · SCANNER PAGE 153 · 61 QUESTIONS

Read first The CHEAT SHEET at the head of block 2.1 in your Scanner, pages 153 to 158. These notes do not repeat it.

NOTES

Consignment is not a sale. Ownership stays with the consignor until the consignee sells to a third party, which is why revenue is recognised only **when the consignee sells**, and why unsold goods appear in the **consignor's** balance sheet.

Proforma invoice	consignor → consignee, with the goods
Account sales	consignee → consignor, reporting sales, expenses and commission
Consignment Account	a nominal account — it computes the profit
Goods Sent on Consignment Account	a real account
Consignee's account	a personal account

Loading is the profit built into the invoice price. At cost + 25%, loading is $25/125 = 20\%$ of the invoice price. At cost + $33\frac{1}{3}\%$, it is $33\frac{1}{3}/133\frac{1}{3} = 25\%$ of the invoice price. Reading the percentage against the wrong base is the commonest error in this block.

Which expenses enter the stock valuation. Unsold stock is valued at **cost plus the consignor's expenses and the consignee's non-recurring expenses**, in proportion to the goods unsold.

Recurring expenses — godown rent, insurance of stock, selling expenses, salesmen's salaries — are **excluded**; freight, cartage, transit insurance, octroi, loading and unloading are non-recurring and **included**.

Three commissions. Ordinary commission on gross sales; **over-riding** commission on the excess over a stated price; **del credere** commission for taking the risk of bad debts. Del credere is calculated on **total sales unless the question says credit sales only** — read the stem.

Normal and abnormal loss. Normal loss (leakage, evaporation) is absorbed by the surviving units, so the cost per unit rises. Abnormal loss (fire, theft) is valued like closing stock and taken out of the

Consignment Account, so that the profit is not distorted.

ANALYSING two or more steps, or two ideas weighed together

- Value unsold stock as $(\text{proportion unsold}) \times (\text{cost} + \text{consignor's expenses} + \text{consignee's non-recurring expenses})$. List the expenses and strike out the recurring ones before you multiply.
- Where a fraction of the goods is lost in transit, apply the fraction to cost **and** to the consignor's expenses, never to the consignee's selling expenses.

MQP 2024-Dec S1 · Q 7 · no marks printed · p 157	MQP mock paper	Hard
MQP 2024-Dec S2 · Q 9 · no marks printed · p 157	MQP mock paper	Hard
MQP · Q 10 · no marks printed · p 157	MQP mock paper	Hard
MQP 2025-Jun S1 · Q 12 · no marks printed · p 158	MQP mock paper	Hard
PYQ 2016-Mar · Q 1 · 1 mark · p 160	PYQ	Hard
PYQ 2015-Sep · Q 2 · 1 mark · p 160	PYQ	Hard
PYQ 2016-Mar · Q 3 · 1 mark · p 161	PYQ	Hard
PYQ 2019-Jun · Q 1(i) · 1 mark · p 163	PYQ	Hard
PYQ 2019-Jun · Q 1(ii) · 1 mark · p 163	PYQ	Hard
PYQ 2019-Dec · Q 1(ii) · 1 mark · p 164	PYQ	Hard
PYQ 2023-Jun · Q 1 · 2 marks · p 165	PYQ	Hard
PYQ 2023-Dec · Q 2 · 2 marks · p 165	PYQ	Hard
PYQ 2024-Dec · Q 2 · 2 marks · p 166	PYQ	Hard
PYQ 2025-Dec · Q 1 · 2 marks · p 167	PYQ	Hard
PYQ 2025-Jun · Q 3 · 2 marks · p 167	PYQ	Hard
PYQ 2026-Jun · Q 3 · 2 marks · p 168	PYQ	Hard

PYQ 2025-Dec · Q 4 · 2 marks · p 168

PYQ

Hard

APPLYING one step of arithmetic, or one substitution

- Convert the loading percentage to the right base before anything else. Write "cost + 25% means 20% of invoice" at the top of your rough sheet.
- For invoice value from cost, multiply; for cost from invoice value, divide. Both answers appear among the options.

MQP 2024-Jun · Q 2 · no marks printed · p 156

MQP
mock paper

Medium

MQP · Q 13 · no marks printed · p 158

MQP
mock paper

Medium

PYQ 2015-Dec · Q 1 · 1 mark · p 160

PYQ

Medium

PYQ 2015-Dec · Q 2 · 1 mark · p 160

PYQ

Easy

PYQ 2017-Jun · Q 1(ii) · 1 mark · p 162

PYQ

Medium

UNDERSTANDING a concept told apart from its neighbours ◀ **NEW BAND — bullets outstanding**

MQP 2024-Jun · Q 4 · no marks printed · p 156

MQP
mock paper

Easy

MQP 2024-Jun · Q 5 · no marks printed · p 156

MQP
mock paper

Easy

PYQ 2016-Mar · Q 2 · 1 mark · p 161

PYQ

Medium

PYQ 2019-Dec · Q 1(i) · 1 mark · p 164

PYQ

Easy

PYQ 2022-Dec · Q 1 · 2 marks · p 164

PYQ

Easy

PYQ 2024-Jun · Q 2 · 2 marks · p 166

PYQ

Medium

PYQ 2023-Dec · Q 3 · 2 marks · p 166

PYQ

Medium

PYQ 2025-Dec · Q 3 · 2 marks · p 168

PYQ

Easy

REMEMBERING one printed fact, recalled

- Learn which document travels which way — proforma invoice out, account sales back — and the nature of each of the three accounts. Together they are three or four marks a sitting.
- Del credere commission covers bad debts; it does not cover normal loss or abnormal loss, and both are printed as options.

MQP 2024-Jun · Q 1 · no marks printed · p 156	MQP mock paper	Easy
MQP 2024-Jun · Q 3 · no marks printed · p 156	MQP mock paper	Easy
MQP 2024-Dec S1 · Q 6 · no marks printed · p 156	MQP mock paper	Easy
MQP 2024-Dec · Q 8 · no marks printed · p 157	MQP mock paper	Easy
MQP 2024-Dec S2 · Q 11 · no marks printed · p 157	MQP mock paper	Easy
MQP · Q 14 · no marks printed · p 158	MQP mock paper	Easy
PYQ 2015-Mar · Q 1 · 1 mark · p 159	PYQ	Easy
PYQ 2015-Sep · Q 1 · 1 mark · p 159	PYQ	Easy
PYQ 2015-Mar · Q 2 · 1 mark · p 159	PYQ	Easy
PYQ 2015-Mar · Q 3 · 1 mark · p 159	PYQ	Easy
PYQ 2015-Dec · Q 3 · 1 mark · p 160	PYQ	Easy
PYQ 2016-Jun · Q 1 · 1 mark · p 161	PYQ	Easy
PYQ 2017-Jun · Q 1(i) · 1 mark · p 161	PYQ	Easy
PYQ 2016-Jun · Q 2 · 1 mark · p 161	PYQ	Easy
PYQ 2017-Dec · Q 1(i) · 1 mark · p 162	PYQ	Easy
PYQ 2017-Dec · Q 1(ii) · 1 mark · p 162	PYQ	Easy
PYQ 2017-Dec · Q 1(iii) · 1 mark · p 162	PYQ	Easy

PYQ 2018-Jun · Q 1(i) · 1 mark · p 162	PYQ	Easy
PYQ 2018-Jun · Q 1(ii) · 1 mark · p 163	PYQ	Easy
PYQ 2018-Dec · Q 1(i) · 1 mark · p 163	PYQ	Easy
PYQ 2022-Dec · Q 2 · 2 marks · p 164	PYQ	Easy
PYQ 2023-Dec · Q 1 · 2 marks · p 165	PYQ	Easy
PYQ 2023-Jun · Q 2 · 2 marks · p 165	PYQ	Easy
PYQ 2023-Jun · Q 3 · 2 marks · p 165	PYQ	Easy
PYQ 2024-Jun · Q 1 · 2 marks · p 166	PYQ	Easy
PYQ 2024-Dec · Q 1 · 2 marks · p 166	PYQ	Easy
PYQ 2025-Jun · Q 1 · 2 marks · p 167	PYQ	Easy
PYQ 2025-Jun · Q 2 · 2 marks · p 167	PYQ	Easy
PYQ 2026-Jun · Q 1 · 2 marks · p 168	PYQ	Easy
PYQ 2025-Dec · Q 2 · 2 marks · p 168	PYQ	Easy
PYQ 2026-Jun · Q 2 · 2 marks · p 168	PYQ	Easy

Joint Venture

CMAL1P2-C2-B2.2 · IMPORTANCE B · SCANNER PAGE 169 · 41 QUESTIONS

Read first The CHEAT SHEET at the head of block 2.2 in your Scanner, pages 169 to 174. These notes do not repeat it.

NOTES

Two methods, and the question always tells you which. Where a **separate set of books** is kept, three accounts run: Joint Venture A/c, Joint Bank A/c and each Co-venturer's A/c. Where **each co-venturer keeps his own records**, a **Memorandum Joint Venture Account** is prepared instead —

and it is a memorandum, outside the double entry, so it belongs to no account class.

Joint Venture A/c	nominal — it computes the profit
Joint Bank A/c	real
Joint Venture with Co-venturer A/c	personal
Memorandum Joint Venture A/c	a memorandum only, not part of the double entry
Accounts NOT opened	Stock Reserve A/c, Profit and Loss A/c

Initial contributions go to the Joint Bank Account, debited, with each Co-venturer's account credited.

Goods taken over by a co-venturer are credited to the Joint Venture Account at the value agreed, not at cost. Unsold goods costing ₹20,000 taken over at ₹15,000 credit the Joint Venture Account with **₹15,000** — the difference is the venture's loss, not an adjustment.

An uninsured loss is a venture loss. Goods costing ₹10,000 destroyed with no claim are credited to nothing; the cost simply stays in the Joint Venture Account and reduces the profit.

Discount received from a supplier reduces the cost and is credited to the Joint Venture Account.

Loss on the venture is debited to each co-venturer's capital account in the profit-sharing ratio; it never touches a Profit and Loss Account of the venture, because the venture has none.

ANALYSING two or more steps, or two ideas weighed together

- Build the Joint Venture Account as a T: debit the cost of goods and expenses, credit the sales and anything taken over. The balance is the profit; then split it in the stated ratio.
- Where a co-venturer both supplies and sells, do not net his transactions — post each side separately or the ratio split goes wrong.
- "Balance goods taken over by A at an agreed value" is a credit at that agreed value, whatever the original cost.

MQP 2024-Dec S2 · Q 2 · no marks printed · p 172	MQP mock paper	Hard
MQP 2025-Dec S1 · Q 9 · no marks printed · p 173	MQP mock paper	Hard
PYQ 2015-Mar · Q 1 · 1 mark · p 174	PYQ	Hard
PYQ 2015-Sep · Q 1 · 1 mark · p 174	PYQ	Hard

PYQ 2018-Jun · Q 1(ii) · 1 mark · p 176	PYQ	Hard
PYQ 2019-Jun · Q 1(i) · 1 mark · p 177	PYQ	Hard
PYQ 2019-Dec · Q 1(i) · 1 mark · p 177	PYQ	Hard
PYQ 2023-Jun · Q 1 · 2 marks · p 178	PYQ	Hard
PYQ 2024-Jun · Q 2 · 2 marks · p 180	PYQ	Hard
PYQ 2025-Jun · Q 1 · 2 marks · p 181	PYQ	Hard
PYQ 2026-Jun · Q 2 · 2 marks · p 182	PYQ	Hard

APPLYING one step of arithmetic, or one substitution

- Read the profit-sharing ratio out of the stem before computing; 2 : 1 and equal shares are both common and the wrong split is always an option.

MQP 2025-Jun S2 · Q 5 · no marks printed · p 172	MQP mock paper	Medium
PYQ 2025-Dec · Q 1 · 2 marks · p 181	PYQ	Medium

UNDERSTANDING a concept told apart from its neighbours ◀ **NEW BAND — bullets outstanding**

MQP 2025-Dec S1 · Q 7 · no marks printed · p 173	MQP mock paper	Easy
PYQ 2016-Mar · Q 1 · 1 mark · p 175	PYQ	Easy
PYQ 2017-Dec · Q 1(i) · 1 mark · p 176	PYQ	Medium
PYQ 2019-Jun · Q 1(ii) · 1 mark · p 177	PYQ	Easy
PYQ 2022-Dec · Q 1 · 2 marks · p 178	PYQ	Easy

REMEMBERING one printed fact, recalled

- Learn which accounts exist under each method. "Which of these is not opened in a joint venture" is asked at almost every sitting and the answer is usually Stock Reserve or Profit and Loss.

- The Memorandum Joint Venture Account is prepared when each co-venturer keeps his own books — the opposite of the option printed beside it.

MQP 2024-Dec S1 · Q 1 · no marks printed · p 172	MQP mock paper	Easy
MQP 2025-Jun S1 · Q 3 · no marks printed · p 172	MQP mock paper	Easy
MQP 2025-Jun S1 · Q 4 · no marks printed · p 172	MQP mock paper	Easy
MQP 2025-Dec S1 · Q 6 · no marks printed · p 173	MQP mock paper	Easy
MQP 2025-Dec S1 · Q 8 · no marks printed · p 173	MQP mock paper	Easy
PYQ 2015-Jun · Q 1 · 1 mark · p 174	PYQ	Easy
PYQ 2015-Jun · Q 2 · 1 mark · p 174	PYQ	Easy
PYQ 2015-Dec · Q 1 · 1 mark · p 175	PYQ	Easy
PYQ 2017-Jun · Q 1(i) · 1 mark · p 175	PYQ	Easy
PYQ 2017-Dec · Q 1(ii) · 1 mark · p 176	PYQ	Easy
PYQ 2018-Jun · Q 1(i) · 1 mark · p 176	PYQ	Easy
PYQ 2018-Dec · Q 1(i) · 1 mark · p 177	PYQ	Easy
PYQ 2019-Dec · Q 1(ii) · 1 mark · p 178	PYQ	Easy
PYQ 2019-Dec · Q 1(iii) · 1 mark · p 178	PYQ	Easy
PYQ 2023-Dec · Q 1 · 2 marks · p 179	PYQ	Easy
PYQ 2024-Jun · Q 1 · 2 marks · p 179	PYQ	Easy
PYQ 2023-Jun · Q 2 · 2 marks · p 179	PYQ	Easy
PYQ 2024-Dec · Q 1 · 2 marks · p 180	PYQ	Easy
PYQ 2024-Dec · Q 2 · 2 marks · p 180	PYQ	Easy

PYQ 2024-Jun · Q 3 · 2 marks · p 180

PYQ

Easy

PYQ 2025-Jun · Q 2 · 2 marks · p 181

PYQ

Easy

PYQ 2026-Jun · Q 1 · 2 marks · p 182

PYQ

Easy

PYQ 2025-Dec · Q 2 · 2 marks · p 182

PYQ

Easy

Bills of Exchange

CMAL1P2-C2-B2.3 · IMPORTANCE B · SCANNER PAGE 185 · 53 QUESTIONS

Read first The CHEAT SHEET at the head of block 2.3 in your Scanner, pages 185 to 190. These notes do not repeat it.

NOTES

Counting the due date, and it is counted the same way every time. Take the date of the bill, add the term, then add **three days of grace**. A bill dated 15 March payable three months after date matures on 18 June. A bill drawn for **days** counts days, not months: 3 July for 40 days matures on 12 August plus three days of grace, 15 August.

If the maturity date is a public holiday the bill falls due on the preceding day; if it is an emergency holiday, on the following day. The two are printed as alternatives in the same question.

Drawer	who draws the bill and is entitled to payment
Drawee / acceptor	who accepts and must pay
Endorsee	to whom the bill is passed on — the last endorsee is the payee
Noting	the notary public's record of dishonour; the charge is noting charges
Retirement	payment before the due date, usually against a rebate
Renewal	a new bill replacing the old, usually with interest

Discounting. The bank's discount is on the **face value** for the **unexpired** period. A ₹25,000 six-month bill discounted after 1.5 months is discounted for 4.5 months — the question tells you how long it was held, not how long is left.

Liability on a discounted bill is a contingent liability of the drawer until the bill matures. Asked plainly, with current and non-current liability printed beside it.

Where a bill is endorsed, Bills Receivable A/c is credited in the endorser's books.

Accommodation bills are drawn to raise finance where there is no sale of goods, and the proceeds are shared as agreed. A **trade bill** finances an actual sale.

A currency note is not a negotiable instrument under the Act, though it circulates like one — that is the trap in "which of these is not a negotiable instrument".

ANALYSING two or more steps, or two ideas weighed together ◀ **NEW BAND — bullets outstanding**

PYQ 2015-Mar · Q 2 · 1 mark · p 193	PYQ	Hard
PYQ 2024-Jun · Q 1 · 2 marks · p 199	PYQ	Hard
PYQ 2025-Jun · Q 1 · 2 marks · p 200	PYQ	Hard
PYQ 2025-Jun · Q 3 · 2 marks · p 200	PYQ	Hard
PYQ 2025-Dec · Q 2 · 2 marks · p 201	PYQ	Hard
PYQ 2026-Jun · Q 2 · 2 marks · p 201	PYQ	Hard

APPLYING one step of arithmetic, or one substitution

- Write the date, add the term, then add 3. Do the addition on paper — nearly every wrong answer here is one or two days out, and the options are set one day apart.
- For discounting, work out the unexpired period first and write it down before touching the rate.
- In an endorsement chain, the payee is whoever holds the bill last. Follow the chain from the stem rather than assuming the first endorsee.

MQP 2024-Dec S1 · Q 2 · no marks printed · p 190	MQP mock paper	Easy
MQP 2024-Dec S1 · Q 3 · no marks printed · p 190	MQP mock paper	Easy
MQP 2024-Dec S1 · Q 4 · no marks printed · p 190	MQP mock paper	Easy
MQP 2025-Jun S2 · Q 9 · no marks printed · p 191	MQP mock paper	Medium

MQP 2025-Dec S1 · Q 11 · no marks printed · p 191	MQP mock paper	Easy
PYQ 2015-Mar · Q 4 · 1 mark · p 193	PYQ	Medium
PYQ 2015-Sep · Q 1 · 1 mark · p 194	PYQ	Medium
PYQ 2015-Dec · Q 1 · 1 mark · p 194	PYQ	Medium
PYQ 2016-Mar · Q 1 · 1 mark · p 194	PYQ	Medium
PYQ 2017-Dec · Q 1(ii) · 1 mark · p 196	PYQ	Medium
PYQ 2018-Jun · Q 1(i) · 1 mark · p 196	PYQ	Easy
PYQ 2018-Dec · Q 1(ii) · 1 mark · p 196	PYQ	Medium
PYQ 2019-Jun · Q 1(iii) · 1 mark · p 197	PYQ	Medium
PYQ 2019-Dec · Q 1(i) · 1 mark · p 197	PYQ	Medium
PYQ 2023-Jun · Q 1 · 2 marks · p 198	PYQ	Medium
PYQ 2024-Dec · Q 1 · 2 marks · p 199	PYQ	Medium
PYQ 2025-Jun · Q 2 · 2 marks · p 200	PYQ	Medium

UNDERSTANDING a concept told apart from its neighbours

- "Under which situation is no journal entry passed in the books of the drawer" is answered by finding the event that concerns only the drawee.

PYQ 2016-Mar · Q 2 · 1 mark · p 195	PYQ	Medium
PYQ 2017-Dec · Q 1(i) · 1 mark · p 196	PYQ	Easy
PYQ 2019-Jun · Q 1(iv) · 1 mark · p 197	PYQ	Medium
PYQ 2026-Jun · Q 1 · 2 marks · p 201	PYQ	Easy

REMEMBERING one printed fact, recalled

- Retirement is early payment; renewal is a fresh bill; noting is the record of dishonour. Three words, three different events, and they are printed together.
- The liability on a discounted bill is contingent.

MQP 2024-Dec S1 · Q 1 · no marks printed · p 190	MQP mock paper	Easy
MQP 2024-Dec S2 · Q 5 · no marks printed · p 190	MQP mock paper	Easy
MQP 2024-Dec S2 · Q 6 · no marks printed · p 190	MQP mock paper	Easy
MQP 2024-Dec S2 · Q 7 · no marks printed · p 191	MQP mock paper	Easy
MQP 2025-Jun S1 · Q 8 · no marks printed · p 191	MQP mock paper	Easy
MQP · Q 10 · no marks printed · p 191	MQP mock paper	Easy
MQP 2025-Dec S1 · Q 12 · no marks printed · p 192	MQP mock paper	Easy
PYQ 2015-Mar · Q 1 · 1 mark · p 193	PYQ	Easy
PYQ 2015-Jun · Q 1 · 1 mark · p 193	PYQ	Easy
PYQ 2015-Mar · Q 3 · 1 mark · p 193	PYQ	Easy
PYQ 2015-Dec · Q 2 · 1 mark · p 194	PYQ	Easy
PYQ 2016-Jun · Q 1 · 1 mark · p 195	PYQ	Easy
PYQ 2017-Jun · Q 1(i) · 1 mark · p 195	PYQ	Easy
PYQ 2017-Jun · Q 1(ii) · 1 mark · p 195	PYQ	Easy
PYQ 2018-Dec · Q 1(i) · 1 mark · p 196	PYQ	Easy
PYQ 2019-Jun · Q 1(i) · 1 mark · p 197	PYQ	Easy
PYQ 2019-Jun · Q 1(ii) · 1 mark · p 197	PYQ	Easy
PYQ 2022-Dec · Q 1 · 2 marks · p 198	PYQ	Easy

PYQ 2023-Dec · Q 1 · 2 marks · p 198	PYQ	Easy
PYQ 2023-Jun · Q 2 · 2 marks · p 198	PYQ	Easy
PYQ 2023-Dec · Q 2 · 2 marks · p 198	PYQ	Easy
PYQ 2024-Jun · Q 2 · 2 marks · p 199	PYQ	Easy
PYQ 2023-Dec · Q 3 · 2 marks · p 199	PYQ	Easy
PYQ 2024-Dec · Q 2 · 2 marks · p 200	PYQ	Easy
PYQ 2024-Dec · Q 3 · 2 marks · p 200	PYQ	Easy
PYQ 2025-Dec · Q 1 · 2 marks · p 201	PYQ	Easy