

**B.COM ENT 19-20****Multiple choice questions**

- Q1. "She is accustomed .....doing work under any circumstances."  
 (a) in (b) with  
 (c) of (d) to
- Q2. How many times .....not to do that?  
 (a) have not I told you (b) I told you  
 (c) have I told you (d) have I told
- Q3. The poor conditions that some people live in can only be described as the condition of misery of our human predicament.  
 (a) dejected (b) object  
 (c) rejected (d) abject
- Q4. I don't mind eating hostel food as anything is .....to preparing it on one's own.  
 (a) preferable (b) preferred  
 (c) preferring (d) prefers
- Q5. We haven't had .....news from our clients  
 (a) some (b) any  
 (c) no (d) none
- Q6. Do not bite off more than you can  
 (a) digest (b) chew  
 (c) taste (d) swallow
- Q7. ....arrived for you this morning.  
 (a) Furniture (b) A furniture  
 (c) Some furniture (d) some furnitures
- Q8. Ten years ago I..... sitting in a small dirty office facing the river.  
 (a) was (b) sat  
 (c) had been (d) have been
- Q9. The passive of I must help them  
 (a) They must help me  
 (b) They must get help from me  
 (c) They must be helped by me  
 (d) They would have to be helped by me
- Q10. Aims and objectives occasionally .....be modified or changed, obviously  
 (a) should not (b) have to  
 (c) should not have to (d) ought
- Q11. They couldn't answer any of the questions .....they?  
 (a) can (b) couldn't  
 (c) could (d) can't
- Q12. Choose the synonym of sagacious  
 (a) accessibly grasping (b) truthful  
 (c) lustful (d) discerning
- Q13. Choose the meaning of the given idiom or phrase  
 The gift of the gab (  
 (a) an unexpected game (b) fluency of speech  
 (c) thought provoking oration (d) a X-mas gift
- Q14. The synonym of abdicate is  
 (a) Join (b) Search  
 (c) Abandon (d) Venture
- Q15. Her reaction to his proposal was  
 (a) inevitable-vehemently (b) subtle-violently  
 (c) clever-abruptly. (d) sympathetic-angrily
- Q16. Personally, I find these reasoning puzzles too.....and prefer simpler maths problems.  
 (a) abject (b) abortive  
 (c) abstruse (d) absolve
- Q17. They borrowed a bike so it would be easier to.....the country area  
 (a) get en (b) get around  
 (c) get in (d) get up
- Q18. At sixes and sevens means  
 (a) in disorder (b) in order  
 (c) happy (d) sad
- Q19. The synonym of macabre  
 (a) innocent (b) tarried  
 (c) gruesome (d) pleasing

Q20. A good judge never gropes .....the conclusion

- (a) to (b) at  
(c) on (d) for

Q21. The antonym of provocative

- (a) angry (b) soothing  
(c) dampening (d) motivating

Q22. Wait here until I .....you.

- (a) will call (b) am calling  
(c) am going to call (d) call

Q23. The grammatically correct sentence is

- (a) Fish swim of every kind in the sea  
(b) Fish in the sea of every kind swim in the sea  
(c) Fish of every kind swim in the sea  
(d) Every kind of sea swim in the fish

Q24. Replace the underlined part.

Acquisition of certain specific skills-can be facilitated from general awareness, education and exposure to novel situations.

- (a) can be facilitated by (b) may facilitated through  
(c) can be felicitated with (d) may be facilitated in

Q25. The reported speech of 'No', said the child, 'I won't kneel for if I do. I shall spoil my new pair of trousers' is

- (a) The child said that he would not kneel for if he did so he will spoil his new pair of trousers

(b) The child said that he will not kneel for if he kneels he will not kneel for if he kneels he will spoil his new pair of trousers:

- (c) The child said that he would not kneel for if he did so he would spoil his new pair of trousers (d) The child said that I will not kneel for it he did kneel, he should spoil his new pair of trousers

Q26. Which of the following is not a method of valuation of goodwill?

- (a) Average profit method (b) Annuity method  
(c) Capitalisation method (d) Abnormal loss method

Q27. X and Y are partners sharing profits in the ratio of 3:1. They admit Z as a partner who pays Rs. 4,000 as goodwill. The new profit sharing ratio being 2:1:1 among X, Y and Z respectively. The amount of goodwill will be credited to

- (a) X and Y as Rs. 3,000 and Rs. 1,000 respectively  
(b) X only  
(c) Y only  
(d) Z only

Q28. High capital gearing ratio means

- (a) More equity less debt (b) Less equity more debt  
(c) More equity less preference  
(d) Less equity more preference

Q29. How will you deal 'legacy in accounts of a 'Not-For-Profit Organisation'?

- (a) Added to Capital Fund  
(b) Debited to Income and Expenditure Account  
(c) Shown on the asset side of Balance Sheet  
(d) Credited to Income and Expenditure Account

Q30. Shares of any company can be sold and purchased in multiples of 100 or in multiples of 50, 10 or 05. This types of shares lot is trading lot but if these share are not sold and purchased in the above mentioned multiples, then they are called as

- (a) Put option (b) Stag  
(c) Odd lots (d) Kerb trading

Q31. After the redemption is over, 'the entire balance in "Debenture Redemption Reserve" is transferred to

- (a) General Reserve (b) Capital Reserve  
(c) Reserve Capital (d) Statement of Profit and Loss

Q32. What will be the "Return on Investment", if net profit after interest and tax is Rs. 6,00,000, 10% debentures Rs. 10,00,000, tax rate is 40% end capital employed is Rs. 80:00,000 :

- (a) 13.65% (b) 13.75%  
(c) 13.85% (d) 13.95%

Q33. When a partner is given a guarantee by the other partner, loss on such guarantee will be borne by

- (a) partnership firm (b) all the other partners  
(c) partner who gave the guarantee  
(d) partner with highest profit-sharing ratio

Q34. A company may issue s hare.

- (a) Equity (b) Preference  
(c) Both equity and preference (d) Prospectus of equity

Q35. Small amounts received on account of legacy may be taken to

- (a) Balance Sheet (b) Income and Expenditure Account  
(c) Profit and Loss Account (d) None of the above

Q36. Liquidity ratios are calculated to measure the

- (a) Long-term solvency of the business  
(b) Short-term solvency of the business  
(c) Medium-term solvency of the business

(d) None of the above

Q37. Which of the ratio is used for long-term solvency position of the company

- (a) Current ratio (b) Liquidity ratio ,  
(c) Debtors turnover ratio (d) Debt-equity ratio

Q38. Which of the following is not a capital receipt?

- (a) Life membership fee (b) Tournament fund  
(c) Legacy (d) Entrance fee

Q39. D and S are partners in a firm sharing profits in 4:1 ratio. They admitted P as a new partner for 1/3 share in the profits, which he acquired wholly from D. The new profit sharing ratio of the partners will be

- (a) 11: 4:5 (b) 4:11:5  
(c) 5:11:4 (d) 11:5:4

Q40. Premium received on issue of shares cannot be utilized

- (a) for the issue of bonus shares  
(b) for writing of preliminary expenses  
(c) for providing premium payable on redemption  
(d) for distribution of dividend

Q41. While calculating gross profit ratio

- (a) Closing stock is deducted from cost of goods sold  
(b) Closing stock is added to cost of goods sold  
(c) Closing stock is ignored  
(d) None of the above

Q42. The main source of income of non-profit organization are/is .

- (a) Corporates (b) NGO's  
(c) NABARD, IDBI, MSME, RRB's  
(d) Subscriptions from members, donations, financial assistance from government and income from the investments.

Q43. The final accounts of a partnership firm are prepared in the same way as those prepared for a sole trading concern with just one difference

- (a) Related with the quality of products  
(b) Amount of taxes imposed  
(c) Related with the distribution of profits among partners  
(d) Location of firm

Q44. Which of the following is a feature of 'dissolution of partnership firms'

- (a) The business of a firm is closed

(b) The economic relationship between the partners comes to an end

(c) Assets and liabilities are revalued and new balance sheet is drawn

(d) It necessarily involves dissolution of partnership

Q45. Every computerized accounting system has two basic requirements. They are

- (a) Hardware and software  
(b) Bits and bytes  
(c) Data processor and evaluation  
(d) Accounting framework and operating procedure

Q46. Kaizen' is a Japanese word, which means

- (a) Improvement (b) Motivation  
(c) Flexibility (d) Labour turnover

Q47. Which of the following is the idle situation?

- (a) Authority > Responsibility  
(b) Authority < Responsibility  
(c) Authority = Responsibility  
(d) Authority = Accountability

Q48. Fayol gave importance to which of the following ?

- (a) increase in production (b) standardisation of work  
(c) equity (d) techniques

Q49. Route clerk responsible for

- (a) giving general instruction necessary to carry on the job in a specified manner  
(b) to fix up the sequence of steps for performing mechanical or manual job  
(c) to fix up the time for starting and completion of job  
(d) performance of job in orderly and systematic way

Q50. Which of the following characteristics of profession is present in management?

- (a) code of conduct (b) professional degree  
(c) restricted entry (d) well defined body of knowledge

Q51. Which consumer right gives the business firms freedom to set up their own consumer service and grievance cell ?

- (a) Right to safety. (b) Right to seek redressal  
(c) Right to choose. (d) Right to be heard

Q52. Which of the following is the example of floatation cost?

- (a) Printing of prospectus (b) Purchase of raw material  
(c) Transportation cost  
(d) Cost incurred prior to incorporation of companies

Q53.State Commission can hear grievances of consumers in the particular state where the value of compensation claim should be

- (a) between ₹twenty five lakh and one crore
- (b) between ₹twenty lakh and fifty lakh
- (c) between ₹fifty lakh and five crore
- (d) between ₹ twenty lakh and one crore

Q54.Which section of the Companies Act imposes restrictions on the issue of shares at a discount?

- (a) Section 69
- (b) Section 79
- (c) Section 81
- (d) Section 2(36)

Q55.Function of management does not include

- (a) Planning
- (b) Staffing
- (c) Cooperating
- (d) Controlling

Q56.One of the element of Marketing Mix as classified by McCarthy are

- (a) Trademark
- (b) Promotion
- (c) Brand mark
- (d) Protection

Q57. Grapevine is

- (a) Formal communication
- (b) Barrier to communication
- (c) Lateral communication
- (d) Informal communication

Q58.National Stock Exchange of India was recognized as a Stock Exchange in the year

- (a) 1992
- (b) 1993
- (c) 1994
- (d) 1995

Q59.Mentai Revolution Calls for

- (a) change of mental attitude of workers and management
- (b) bargaining between management and workers
- (c) higher wages for workers
- (d) workers well-being

Q 60.A Treasury Bill is basically

- (a) An instrument 10 borrow short-te.in funds
- (b) An instrument to borrow long-term funds
- (c) An instrument of capital market
- (d) None of the above

Q61.Consumer-equilibrium means

- (a) that maximum satisfaction is obtained at minimum sacrifice
- (b) that the consumer is in static and unsatisfactory position
- (c) that all consumers reach the highest indifference curve

(d) that equilibrium of buyers matches with the equilibrium of sellers

Q62.If a consumer with a given income and price consumes three commodities x, y and z. His satisfaction will be maximum when

- (a)  $\frac{MU_x}{MU_y} = \frac{MU_y}{MU_z} = \frac{MU_x}{MU_z}$
- (b)  $\frac{MU_x}{MU_y} = \frac{P_x}{P_y} = \frac{MU_x}{P_z}$
- (c)  $\frac{MU_x}{P_x} = \frac{MU_y}{P_y} = \frac{MU_z}{P_x}$
- (d)  $\frac{MU_x}{P_y} = \frac{MU_y}{P_z} = \frac{MU_x}{P_x}$

Q63.The term "consumer goods" is used by economists to refer to

- (a) goods produced for consumers in free market only
- (b) goods, other than free goods, whose use directly satisfies consumers' wants
- (c) goods produced by consumers in return for a wage
- (d) goods which are used by consumers in order to earn their living

Q64.Although a monopolist can charge any price he likes, but does not charge a higher price than his equilibrium price because

- (a) Higher prices means fall in total revenue
- (b) Higher price can be charged only on that segment of firm's demand curve which is price, inelastic implying that the marginal revenue, will be negative
- (c) It is inconsistent with profit maximization good under monopoly
- (d) Marginal cost will be negative over the relevant range of output

Q65.The price elasticity of demand is equal to one for a demand curve, which is

- (a) Horizontal line
- (b) Vertical line
- (c) Rectangular hyperbola
- (d) Downward moving line

Q66.The term "Social Accounting" was first introduced into economics by

- (a) Marshall
- (b) Hicks
- (c) Keyries
- (d) Cooper

Q67.When Marginal Product declines but neither it is zero nor negative then

- (a) Total product rises at an increasing rate
- (b) Total product rises at a diminishing rate
- (c) Total product becomes constant
- (d) Total product starts declining

Q68. If the demand of CNG increases as the price of petrol increases, these goods are classified as

- (a) Substitute goods (b) Complementary goods  
(c) Inferior goods (d) Giffen goods

Q69. Other input remaining unchanged then the marginal product of labour is equal to

- (a) change in output divided by change in per unit of labour  
(b) change in output divided by change in per unit of capital  
(c) change in output divided by change in wage rate  
(d) change in output divided by change in the price of the product

Q70. The formula for the price elasticity of demand is

- (a)  $(\text{Percentage change in quantity demanded}) / (\text{Percentage change in price})$   
(b)  $(\text{Elasticity of demand}) / (\text{Elasticity of supply})$   
(c)  $(\text{Price of product}) / (\text{Demand of product}) \times (\text{Change in demand of product}) / (\text{Change in price of product})$   
(d)  $(\text{Percentage change in price}) / (\text{Percentage change in quantity supplied})$

Q71. For positive skewed data, what is true?

- (a) Mean > Mode (b) Mode > Mean  
(c) Mean = Mode (d) Median > Mean

Q72. Dispersion measures

- (a) Variation in data  
(b) Relationships in various data variables  
(c) Central values (d) None of these

Q73. Which one is not true?

- (a)  $(A \cup B)' = A \cap B$  (b)  $A \cup B' = A' \cap B'$   
(c)  $(A \cup B)' = A' \cap B'$  (d)  $((A'))' = A'$

Q74. Variance of first N natural numbers is

- (a)  $1/12 (N^2 - 1)$  (b)  $1/6 (N+1)(2N+1)$   
(c)  $1/2 (N)(N+1)$  (d)  $1/12 (N^2 + 1)$

Q75. Which of the following is the average of position?

- (a) Median (b) Arithmetic mean  
(c) Geometric mean (d) Harmonic mean

Q76. Lorenz curve is used to depict

- (a) Cumulative frequency distribution (b) Dispersion  
(c) Skewness (d) Kurtosis

Q77. If A and B are two independent events in a sample space then  $p(A \text{ or } B)$  is equal to

- (a)  $P(A) + P(B)$  (b)  $P(A) \times P(B)$

- (c)  $P(A) + P(B) - P(A \text{ and } B)$  (d)  $1 - P(A) \times P(B)$

Q78. A letter is selected at random probability that it is a vowel from the word "PROBABILITY" then the probability that it is a vowel

- (a)  $2/11$  (b)  $3/11$   
(c)  $4/11$  (d)  $7/11$

Q79. "Statistics is a science of averages" is a statement given by

- (a) Bowley (b) Cowden  
(c) Kendall (d) Seligman

Q80. Theoretically, the best average in construction of index number is

- (a) Arithmetic mean (b) Median  
(c) Harmonic mean (d) Geometric mean

Q81. Gaurav said, "This lady is the wife of the grandson of my mother who is Gaurav to the lady?"

- (a) Father (b) Grandfather  
(c) Husband (d) Father-in-law

Q82. The figure represents three classes of students in a village. How many educated students are poor?

- (a) 6 (b) 19  
(c) 14 (d) 9

Q83. Three words in bold letters are given in each question, which have something common among them.

Out of the four given alternatives, choose the most appropriate description about these three words

Naive: Ingénue: Guileless

- (a) The terms are connected with bad society manners  
(b) The terms are used for criminals  
(c) They are technical words used by social workers  
(d) They depict various shades of innocence

Q84. If SPAIN is written as 68512 and FRANCE is written as 795243. How is AFRICA coded as

- (a) 578915 (b) 579845  
(c) 579145 (d) 578945

Q85. What is the distance between city A and C? 1. City A is 40 kms from city B 2. City B is 30 kms from city C

- (a) If statement 1 alone is sufficient but statement 2 alone is not sufficient  
(b) If statement 2 alone is sufficient but statement 1 alone is not sufficient  
(c) If both statements 1 and 2 together are sufficient but neither of statement its alone is sufficient  
(d) If statements 1 and 2 together are not sufficient

Q86. One day Ravi left home and cycled 10 km southwards, turned right and cycled 5 km and again turned right and cycled 10 km and turned left and cycled 10 km. How many kilometers will he have to cycle to reach his home straight?

- (a) 10 km (b) 15 km  
(c) 20 km (d) 25 km

Q87. Saving is a function of

- (a) investment (b) export  
(c) improvement in productivity (d) income

Q88. 110, 191, 255, 304, 340, \_\_

- (a) 345 (b) 355  
(c) 365 (d) 378

Q89. Honey was twice as old as Vani 10 years ago. How old is Vani today if Honey will be 40 years old 10 years hence

- (a) 20 (b) 25  
(c) 15 (d) 35

Q90. A shopkeeper purchased 200 bulbs for Rs. 10 each. However 5 bulbs were fused and had to be thrown away. The remaining were sold at Rs. 12 each. Find the gain or loss %

- (a) Profit 17% (b) Loss 5%  
(c) Profit 12% (d) Loss 13%

Q91. Which of the following industries uses limestone as a raw material ?

- (a) Aluminum (b) Cement  
(c) Plastic (d) Automobile

Q92. What is the full form of TDE ?

- (a) Technology, Information, Development and Enterprises  
(b) Technology Incubation and Development of Entrepreneurs  
(c) Technological Information of Digital Enterprises  
(d) Technological Information of Digital Entrepreneurs

Q93. Which IIT has launched an app 'Roshni' to help blind identify notes ?

- (a) IT Kanpur (b) IT Ropar  
(c) IIT ladore (d) IIT Bombay

Q94. The Sustainable Development Goals (SDGs) which were adopted by the UNO in place of the Millennium Development Goals (MDGs), 2015, aim to achieve the 17 goals by the year

- (a) 2020 (b) 2030  
(c) 2040 (d) 2050

Q95. Which one of the following is not a national park?

- (a) Sariska (b) Dachigam  
(c) Rajaji (d) Corbett

Q96. Under which scheme of the government, 'Deposit Free LPG Connection is provided to the poor and underprivileged, as mentioned in the socio-economic ad Caste Census 2011!

- (a) Pradhan Mantri Kaushal Vikas  
(b) Pradhan Mantri Ujwala Yojana  
(c) AYUSH  
(d) Saubhagya Yojana

Q97. Shakti Sthal is the memorial site of which prime minister of India ?

- (a) Rajiv Gandhi (b) Jawaharlal Nehru  
(c) Indira Gandhi (d) Mahatma Gandhi

Q98. Which one among the following was not a demand of the Prarthna Samaj ?

- (a) Women education (b) Widow remarriage  
(c) Raising the age of marriage for boys and girls  
(d) Abolition of Untouchability

Q99. 'Dhyan Chand Award' in sports is given for

- (a) Life time achievement in sports  
(b) For eminent coaches  
(c) For a player who has performed well in last 4 years  
(d) Top overall performance in inter university tournaments

Q100. What is Thang-taa?

- (a) Name of a famous waterfall of Meghalaya  
(b) Name of a bird sanctuary of Arunachal Pradesh  
(c) Name of a wild river of Myanmar  
(d) A martial dance from of Manipur