

**B.COM ENT 20-21****Multiple choice questions**

Q1. How nicely the vegetables.....in that shop!

- (a) arranged (b) are arranged
(c) arranging (d) arrange

Q2. Shall I not.....by you?

- (a) being helped (b) be helped
(c) have helped (d) help

Q3. She.....since the afternoon.

- (a) was working (b) is working
(c) has been working (d) works

Q4. The police made him..... his crime.

- (a) confess (b) confesses
(c) confessed (d) to confess

Q5. By the end of summer, you your higher secondary examination

- (a) will pass (b) will be passed
(c) will be passing (d) will have passed

Q6. The synonym of 'temerity' is

- (a) audacity (b) fearfulness
(c) shyness (d) stupidity

Q7. The synonym of 'relinquish' is

- (a) abandon (b) relish
(c) proceed (d) defeat

Q8. The synonym of 'harbinger' is

- (a) forerunner (b) valour
(c) epic (d) brilliant

Q9. The antonym of 'Irascible' is

- (a) choleric (b) placid
(c) pliant (d) determined

Q10. The antonym of 'Audacious' is

- (a) silent (b) polite
(c) astute (d) chaste

Q11. The antonym of 'Ambiguity' is

- (a) basal (b) lucidity

(c) lovable

(d) necessity

Q12. The idiom Run around in circles, means:

- (a) To keep doing something without achieving anything
(b) To fix a plan
(c) Moving around a building
(d) Running around a truck

Q13. Kevin's dream of creating a perfect world is only anbecause there is no such thing as a perfect world.

- (a) allusion (b) illusion
(c) illustration (d) enunciation

Q14. It's easy to see from the way the garden looks that winter has

- (a) set back (b) set up
(c) set aside (d) set in

Q15. Some courses are optional but Maths and English are

- (a) compulsion (b) compulsory
(c) essential (d) important

Q16. The idiom To corner a market, means :

- (a) dominate a particular market (b) start a market
(c) go to a market (d) buy something from market

Q17. One who knows many languages is a

- (a) linguist (b) polyglot
(c) stylist (d) debater

Q18. The seminar.....if Asif hadn't arrived at the last moment,

- (a) will have been called off
(b) would have been called off
(c) called off
(d) will be calling off

Q19. Considering Jim Carrey's reputation as a comic actor, the director was.....considering him for a serious role.

- (a) discouraged from (b) encouraged to
(c) irrelevant to (d) ambivalent to

Q20. I could not helpthe joke.

- (a) laughing at (b) laugh at .
(c) to laughing at (d) to laugh on

Q21. We must discuss your plan

- (a) in (b) on
(c) for (d) no preposition

Q22. The demand for our product has risen by 70%that last two years

- (a) among (b) with
(c) for (d) over

Q23. We should out a better way to communicate with our customers

- (a) figure (b) come
(c) give (d) get up

Q24. I.....attentively to the lecture on philosophy but I still didn't understand much of it.

- (a) heard (b) listened
(c) was hearing (d) was listen

Q25. Despite their marketing efforts, the promoters only managed to sell a.....cars this year.

- (a) few (b) little
(c) some (d) fewer

Q26. The most commonly used tools for financial analysis are:

- (a) Horizontal analysis (b) Vertical analysis
(c) Ratio analysis (d) Cash flow analysis

Q27. At the time of retirement of a partner, if goodwill appears in the Balance Sheet, it must be written off and the Capital Accounts of all partners are debited in

- (a) the old profit-sharing ratio,
(b) the new profit-sharing ratio
(c) the capital ratio
(d) the gaining ratio

Q28. An example of an activity which is classified as financing activity in case of all enterprises is

- (a) Payment of salaries
(b) Payment of dividend on shares
(c) Purchase of goodwill
(d) Payment of interest on borrowings

Q29. In computerized accounting the sequence of actions taken on data to convert it into information is

- (a) Processing (b) Storage
(c) Database (d) Communication

Q30. If the loss on reissue of shares is less than the amount forfeited, the surplus is transferred to

- (a) Capital reserve (b) An asset
(c) Revenue reserve (d) Profit and loss account

Q31. Interest received by other than financial enterprise is shown in Cash Flow Statement under

- (a) Operating activities (b) Investing activities
(c) Financing activities (d) Accounting activities

Q32. When debentures are issued at a discount, it is prudent to write off the discount

- (a) in the year of the issue of debentures
(b) within 5 years of the issue of debentures,
(c) during the life of the debentures
(d) in the year of redemption of debentures

Q33. Gain on reissue of shares is transferred to

- (a) General Reserve A/c (b) Capital Reserve A/c
(c) Securities Premium A/c (d) Share Capital A/c

Q34. Amar, Akbar and Anthony are partners sharing profits in the ratio of 3:2:1. Amar retires from the firm and it is decided that profit sharing ratio between Akbar and Anthony will be same as existing between Amar and Akbar. Gaining ratio will be:

- (a) 3:2 (b) 2:3
(c) 7:8 (d) 8:7

Q35. From the following information, calculate stock turnover ratio: Opening Stock Rs. 18,000, Wages Rs.

14,000 Closing Stock Rs. 22,000, Sales Rs. 80,000 Purchases Rs. 46,000, Carriage inwards Rs. 4,000

- (a) 1.5 times (b) 2 times
(c) 2.5 times (d) 3 times

Q36. X Ltd has a current ratio of 3.5:1 and quick ratio of 2:1. If excess of current assets over quick assets represented by stock is Rs. 24,000. What will be the amount of current assets?

- (a) Rs. 56,000 (b) Rs. 16,000
(c) Rs. 32,000 (d) Rs. 40,000

Q37. When A and B sharing profits and losses in the ratio of 3:2, admit C as a partner giving him 1/5 share of profits. This will be given by A and B

- (a) equally (b) in the ratio of their profits
(c) in the ratio of their capitals (d) none of the above

Q38. X and Y shared profits and losses in the ratio of 3:2. With effect from 1st April, 2019 they agreed to share

profits equally. The goodwill of the firm was valued at ₹ 60,000. The necessary single adjustment entry will be

- (a) Dr. Y and Cr. X with ₹6,000
 (b) Dr. X and Cr. Y with ₹6,000
 (c) Dr. X and Cr. Y with ₹600
 (d) Dr. Y and Cr. X with ₹ 600

Q39.If a share of ₹10 issued at a premium of 2 on which the full amount has been called and ₹ 8 (including premium) paid is forfeited, the share capital account should be debited with

- (a) ₹12 (b) ₹10
 (c) ₹8 (d) ₹6

Q40.A, B and C are partners sharing profits and losses in the ratio of 2:2:1. C retired. The new profit and loss sharing ratio between A and B will be

- (a) 1:1 (b) 2:1
 (c) 3:1 (d) 4:1

Q41.Calculate Proprietary Ratio, where Share Capital 5,00,000, Reserve and Surplus 3,00,000, Non-Current Assets 22,00,000, Current Assets 10,00,000.

- (a) 40% (b) 25%
 (c) 33% (d) 67%

Q42.Welfare Ltd issued 1,000 shares of Rs. 100 each. The due amount was received except for 100 shares on which Rs. 90 was received per share. These 100 shares were forfeited and 50 shares were reissued for Rs. 80 each fully paid-up. The balance of forfeited shares (in Rs.) not yet reissued will be

- (a) 1,000 (b) 3,500
 (c) 4,500 (d) 9,000

Q43.If the fixed amount is withdrawn during 6 months at the end of each month, the interest on drawing is to be calculated for?

- (a) 3 1/2 months (b) 2 1/2 months
 (c) 4 1/2 months (d) 5 1/2 months

Q44.Interest payable on the capitals of the partners is charged to

- (a) Profit and Loss Account
 (b) Profit and Loss Adjustment Account
 (c) Realization Account
 (d) Profit and Loss Appropriation Account

Q45.Liquid or Quick Assets are

- (a) Current Assets - Prepaid Expenses
 (b) Current Assets - Stock - Prepaid Expenses
 (c) Current Assets + Stock - Prepaid Expenses
 (d) Current Assets - Stock + Prepaid Expenses

Q46.Planning is

- (a) Social process (b) Manual process
 (c) Intellectual process (d) Directive process

Q47.Bureaucratic model of management is given by

- (a) Max Webber (b) Robert Owen
 (c) F.W. Taylor (d) Henry Fayol

Q48.The term 'Caveat Emptor' means, let

- (a) The seller beware (b) The buyer beware
 (c) The employee beware (d) The manager beware

Q49.Social concept of marketing was given by

- (a) Paul Mazur (b) M. McNair
 (c) Philip Kotler (d) Harry L. Hansen

Q50.Which of the following is a psychographic basis for market segmentation?

- (a) Family size (b) Religion
 (c) Income (d) Life style

Q51.As per section 17 of the Consumer Protection Act, 1986 the State Commission shall have jurisdiction to entertain complaints where the value of goods or services and compensation if any, claimed exceeds rupees

- (a) ten lakhs but does not exceed rupees fifty lakhs
 (b) ten lakhs but does not exceed rupees seventy lakhs
 (c) twenty lakhs but does not exceed rupees one crore
 (d) twenty five lakhs but does not exceed rupees one crore

Q52.In the industry, runner-up firm is called

- (a) leader (b) challenger
 (c) innovator (d) nicher

Q53.National Stock Exchange of India (NSE) was set up in

- (a) 1991 (b) 1992
 (c) 1993 (d) 1995

Q54.Commercial Paper (CP) is introduced in the Indian money market in

- (a) January, 1990 (b) May, 2000
 (c) April, 1991 (d) August, 1992

Q55.Which of the following does not characterise the business environment?

- (a) Uncertainty (b) Employees
 (c) Relativity (d) Complexity

Q56. "Management is the art of knowing what you want to doin the best and cheapest way." This statement is given by

- (a) Rose Moore (b) Henry Fayol
(c) Stanley Vance (d) F.W. Taylor

Q57. Financial decisions involve

- (a) Investment, financing and dividend decisions
(b) Investment, financing and sales decisions
(c) Financing, dividend and each decisions
(d) Financing, dividend and inventory decisions

Q58. The book "Principles of Scientific Management" by Taylor, is written in the year

- (a) 1900 (b) 1911
(c) 1921 (d) 1925

Q59. How are principles of management formed?

- (a) In a laboratory
(b) By experience of managers are
(c) By experience of customers
(d) By propagation of social scientists

Q60. Central Consumer Protection Council is established by the Central Government under sectionof The Consumer Protection Act, 1986.

- (a) 2 (b) 3
(c) 4 (d) 1

Q61. A large number of small unorganized buyers and sellers is an example of which market structure.

- (a) Perfect Competition (b) Monopoly
(c) Oligopoly (d) Both (a) and (c)

Q62. Which one of the following is not a method of credit control?

- (a) Bank rate (b) Credit deposit ratio
(c) Cash reserve ratio (d) statutory liquidity ratio

Q63. A firm in perfect competition will have long run equilibrium when

- (a) $AR > AC$ (b) $MR = MC = AR = AC$,
(c) $1R = MC$ but $AC < AR$ (d) $AC = AR$

Q64. In which market competition is associated with Kinked Demand Curve'?

- (a) Oligopoly (b) Monopoly
(c) Monopolistic competition (d) Perfect competition

Q65. GDP is the monetary value of

- (a) stock of goods and services
(b) all final goods and services produced in a year

- (c) goods produced for market only
(d) goods produced for the market and for self consumption

Q66. A market structure where there are many firms and all sell identical products

- (a) Monopoly (b). Monopolistic,
(c) Oligopoly (d) Perfect Competition

Q67. As per Law of Demand other things being equal, if the price of the commodity falls, the quantity demanded will

- (a) Rise (b) fall
(c) Remain constant (d) either rise or fall

Q68. The difference between gross fiscal deficit and interest payment is called

- (a) Capital deficit (b) Primary deficit
(c) Revenue deficit (d) Budget deficit

Q69. Monopoly equilibrium is attained under

- (a) A single condition (b) Two conditions
(c) Three conditions (d) Four conditions

Q70. The law of Diminishing Marginal Utility can only operate if

- (a) The units of consumption can vary
(b) The units of consumption should have long interval
(c) The units of consumption should not vary if consumption has a long interval
(d) The units of consumption are homogeneous

Q71. Percentiles are measures of Central Tendency that divide a group of data into parts.

- (a) 10 (b) 4.
(c) 100 (d) 99

Q72. Events that cannot be broken down into other events are called

- (a) Inclusive events (b) Secondary events
(c) Exclusive events (d) Elementary events

Q73. The term r is a measure of the.....correlation of two variables.

- (a) spurious (b) linear
(c) exponential (d) structural

Q74. Determine the value of the coefficient of correlation (r) for the following data.

X 4, 6, 7, 11, 14, 17, 21

Y 18, 12, 13, 8, 7, 7, 4

- (a) (-) 0.99 (b) (-) 0.89

- (c) (-0.75 (d) None of these (a) 18 (b) 24.
(c) 21 (d) 12
- Q75. Quartiles are measures of Central Tendency that divide a group of data intoparts.
(a) 2 (b) 3
(c) 4 (d) 5
- Q76. Two or more events are.....if the occurrence of one event precludes the occurrence of the other event(s).
(a) Inclusive (b) Mutually inclusive
(c) Exclusive (d) Mutually exclusive
- Q77. A small company has 20 employees. 6 of these employees will be selected randomly to be interviewed as part of an employee satisfaction program. How many different groups of 6 can be selected ?
(a) 38760 (b) 64
(c) 24000 (d) 1200
78. What is the chance of getting a total of 15 when 3 dices are thrown together?
(a) 1/6 (b) 1/12
(c) 3/12 (d) 5/1080
- Q79. Determine the mode for the following numbers: 2, 4, 8, 4, 6, 2, 7, 8, 4, 3, 8, 9, 4, 3, 5.
(a) 4 (b) 7
(c) 8 (d) 3
- Q80. A bag contains 7 red, 12 white and 4 green balls. What is the probability that a ball drawn is white?
(a) 12/23 (b) 12/12
(c) 12/9 (d) 12/17
- Q81. In a group of persons travelling in a bus, 6 persons can speak Tamil. 15 can speak Hindi and 6 can speak Gujarati. In that group, none can speak any other language. If 2 persons in the group can speak two languages and one person can speak all the three languages, then how many persons are there in the group?
(a) 21 (b) 22
(c) 23 (d) 24
- Q82. Fill in the blank with the appropriate pattern that follows in the series 664, 332, 340, 170, 89
(a) 85 (b) 97
(c) 109 (d) 178
- Q83. Look at the series. What number should fill in the blank? 15, __, 27, 33, 33
(a) 18 (b) 24.
(c) 21 (d) 12
- Q84. Find the correct alternative obtaining the same relationship:
Dog: Squirrel: Tail
(a) Cottage: Hut: Palace (b) Fish: Crocodile: Water
(c) Horse: Ox: Horn (d) Truck: Scooter: Gear
- Q85. If diamond is called gold, gold is called silver, silver is called ruby and ruby is called emerald, which is the cheapest jewel?
(a) Diamond (b) Silver
(c) Gold (d) Ruby
- Q86. Pointing out to a photograph, a man tells his friend, "She is the daughter of the only son of my father's wife." How is the girl in the photograph related to the man?
(a) Daughter (b) Cousin
(c) Mother (d) Sister
- Q87. If A is to the South of B and C is to the East of B, in which direction is A with respect to C?
(a) North-East (b) North-West
(c) South-East (d) South-West
- Q88. If RED is coded as 6720, then how would GREEN be coded?
(a) 1677199 (b) 1677209
(c) 16717209 (d) 9207716
- Q89. Find the average of all the numbers between 6 and 34 which are divisible by 5.
(a) 18 (b) 20
(c) 24 (d) 30
- Q90. If PAINT is coded as 74128 and EXCEL is coded as 93596, then how would you encode ACCEPT?
(a) 455978 (b) 547978
(c) 554978 (d) 735961
- Q91. When was permanent Court of International justice established?
(a) 1919 (b) 1920
(c) 1921 (d) 1922
- Q92. As per the RBI's clean note policy, writing on a currency note is
(a) An offense (b) A crime
(c) A punishable offence
(d) The notes becomes non-legal tender

Q93. Which is replaced by WTO?

- (a) RBI (b) IBRD
(c) GATT (d) IMÉ

Q94. Who has recently been appointed as Chairman of 15th Finance Commission?

- (a) Y.V. Reddy (b) V. Kelkar
(c) Arvind Pangariya (d) NK Singh

Q95. Which right was called the heart and soul of the Constitution by Dr. B.R. Ambedkar?

- (a) Article 32 (b) Article 14
(c) Article 212 (d) Article 22

Q96. What is the full form of TRAI?'

- (a) Telecom Regulatory Authority of India
(b) Telecommunication Regulatory Authority of India
(c) Telecom Regulatory Agency of India
(d) Telecom Regulation Advisor of India

Q97. Which country launched the first satellite for environmental research on August 2, 2017?

- (a) India (b) USA
(c) Israel (d) Japan

Q98. The longest National Highway of India now is

- (a) NH-33 (b) NH-7
(c) NH444 (d) NH-100

Q99. World's first 'Molecular Robot' is created by the University of:

- (a) Oxford (b) Manchester
(c) Chicago (d) Surrey

Q100. Maulana Abul Kalam Azad Trophy is for

- (a) Inter-University tournament
(b) Inter-State tournament
(c) Inter-District tournament
(d) Inter School tournament

