



# B.COM ENT 22-23

## Multiple choice questions

Q1.Fill in the blank with the most appropriate option:

With your help, I could tide.....my difficulties.

- (a) away (b) off  
(c) against (d) over

Q2.Fill in the blank with the most appropriate option:

There were no errors in my paper because I was.....  
in my proofreading

- (a) fauna (b) disconcerted  
(c) impromptu (d) meticulous

Q3.Fill in the blank with the most appropriate option:

When I was a child.....the violin.

- (a) I was playing (b) I am playing  
(c) I play (d) I played

Q4."Tousled head" means :

- (a) An injured head (b) A swelled head  
(c) An uncombed head (d) A head without brain

Q5.Choose the Antonym of the underlined word:

She is trying to evade all responsibility for her actions.

- (a) Dodge (b) Dudge  
(c) Fudge (d) Confront

Q6.incapable of being, seen through" means:

- (a) Translucent (b) Obsolete  
(c) Opaque (d) Transparent

Q7."To cool one's heels" means :

- (a) To rest for sometime  
(b) To give no importance to someone  
(c) To remain in a comfortable situation  
(d) To be kept waiting for someone

Q8.The antonym of "Prosperity" is :

- (a) propriety (b) property  
(c) adversity (d) perspicacity

Q9.The antonym of "Courteous" is :

- (a) flaccid (b) emollient  
(c) insolent (d) scrupulous

Q10.Choose the antonym of the underlined word: His impetuous behaviour was attributed to his upbringing

- (a) Cautious (b) Unbridled  
(c) Imprudent (d) Reckless

Q11."The story is shamelessly corny, and grownups will groan at its clichés." Here the underlined word means :

- (a) To happen just in time  
(b) Describes a very brave person  
(c) An Idea/expression used too often  
(d) To be too frightened

Q12."Bury the hatchet" means :

- (a) Altercate (b) Make peace  
(c) Make war (d) Cross swords

Q13.The meaning of the idiom 'sleep on it' could possibly be:

- (a) To sleep on a firm bed.  
(b) To be lethargic and sloth.  
(c) To postpone a decision until the following day so that one has additional time to consider it.  
(d) To be strict and firm in making decisions.

Q14.Fill in the blank with the most appropriate option:

Songs.....sung in the memory of the great artist.

- (a) is (b) were  
(c) had (d) been

Q15.Fill in the blank with the most appropriate option:

Your umbrella is almost the same as.....

- (a) yours (b) mine  
(c) my (d) their

Q16.Fill in the blank with the most appropriate option:

.....fool misled you?

- (a) Who (b) Whom  
(c) Which (d) Whose

Q17.Find out the part that has an error:

The man / is / a / social animal.

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

Q18.Fill in the blank with the most appropriate option:

All the property was distributed us.

- (a) between (b) amongst  
(c) among (d) along

- (a) Credited to Income and Expenditure Account  
(b) Debited to Income and Expenditure Account  
(c) treated as capital receipt and hence it is added to the capital fund  
(d) none of the above

Q19.The passive voice of "We should not insult the poor." is :

- (a) The poor ought not to be insulted.  
(b) The poor are never insulted.  
(c) The poor should not be insulted.  
(d) Insulted should not be done to the poor.

Q28.Which of the following items appearing in the receipts and payments are not shown in the Income and Expenditure Account?

- (a) Capital payments (e.g. purchase of Fixed Assets)  
(b) Opening cash and Bank Balance  
(c) None of the above  
(d) Both (a) and (b) given above

Q20.Fill in the blank with the most appropriate option:

"He as well as his brother intelligent."

- (a) are (b) were  
(c) have (d) is

Q29.When shares are forfeited, the share capital account is debited by :

- (a) nominal value of forfeited shares  
(b) paid up amount of forfeited shares  
(c) called up amount of forfeited shares  
(d) forfeited amount of shares

Q21.The passive of "All trust an honest man." is :

- (a) An honest man is trust by all.  
(b) An honest man is trusted by all.  
(c) All are trusted by an honest man.  
(d) Trust is honest by all man.

Q30.Buy-baek of equity shares in any financial year shall not exceed:

- (a) 5% of its total capital  
(b) 25% of nominal share capital  
(c) 25% of fully paid equity share capital  
(d) none of the above

Q22.Fill in the blank with the most appropriate option:

The queue moved slowly the ticket window,

- (a) towards (b) that  
(c) into (d) on

Q31.Discount allowed on issue of status is an example of.

- (a) Capital Expenditure  
(b) Revenue Expenditure  
(c) Deferred Revenue Expenditure  
(d) All of the above

Q23.Fill in the blank with the most appropriate option:

Are there.....tomatoes in the refrigerator?

- (a) some (b) many  
(c) much (d) any

Q24.Fill in the blank with the most appropriate option:

My answer .....your question is in this envelope.

- (a) to (b) of  
(c) for (d) from

Q32. When sale is Rs. 4,80,000, gross loss is 25% on cost, purchase is Rs. 3,50,000 and closing stock is Rs. 60,000, the stock in the beginning would be :

- (a) Rs. 70,000 (b) Rs. 94,000  
(c) Rs. 1.34.000 (d) Rs. 3,50,000

Q25.Fill in the blank with the most appropriate option:

The conclusions are based.....extensive research.

- (a) by (b) in  
(c) on (d) with

Q33.Consider the following data pertaining to a company for the year 2016-17; Opening balance of sundry debtors Rs. 45.000

Credit sales Rs. 4.25.000

Cash sales Rs. 20,000

Cash collected from debtors Rs. 4,00.000

Closing balance of sundry debtors Rs. 50 000

The bad debts of the company during the year are :

- (a) Rs. 40,000 (b) Rs. 35,000  
(c) Rs. 30,000 (d) Rs. 20,000

Q27.Sale of old Newspapers and Periodicals is .

Q34. Fixed assets are double the current assets and half the capital. The current assets are Rs. 3,00,000 and investments are Rs. 4,00,000. Then the current liabilities recorded in balance sheet will be :

- (a) Rs. 2,00,000 (b) Rs. 1,00,000  
(c) Rs. 3,00,000 (d) Rs. 4,00,000

Q35. After all the debentures have been redeemed, the balance left in the Debentures Sinking Fund A/c is transferred to

- (a) Debentures A/c  
(b) Capital Redemption Reserve A/c  
(c) Sinking Fund Investment A/c  
(d) General Reserve NC

Q36. The ratios that refer to the ability of the firm to meet the short term obligations out of its short term resources

- (a) Liquidity ratio (b) Leverage ratios  
(c) Activity ratios (d) Profitability ratios

Q37. Cash flow statement is useful for financial planning

- (a) Short term (b) Long term  
(c) Both (a) and (b) (d) None of these

Q38. What will be the treatment, if assets are taken over by a creditor of the firm at the time of dissolution?

- (a) Realisation A/c will be debited  
(b) Realisation A/c will be credited  
(c) No entry should be passed  
(d) None of the above

Q39. Average profit Rs. 20,000, Normal Profit Rs. 5,000, calculate the value of goodwill on the base of 3 years' purchase of super profit:

- (a) Rs. 45,000 (b) Rs. 40,000  
(c) Rs. 60,000 (d) none of these

Q40. Which of the following is to be recorded in an income and expenditure account?

- (a) Purchase of a fixed asset  
(b) Capital expenditure incurred on a fixed asset  
(c) Profit on the sale of a fixed asset  
(d) Sale of a fixed asset

Q41. A provision is a:

- (a) General Reserve (b) Specific Reserve  
(e) Capital Reserve (d) Contingency Reserve

Q42. Profit or loss on revaluation is shared among the partners in ratio.

- (a) Old profit sharing

- (b) New profit sharing  
(c) Sacrificing (d) Equal

Q43. Debt equity ratio is a test of:

- (a) liquidity (b) profitability  
(c) solvency (d) turnover

Q44. Which of the following is true when a debtor pays his dues?

- (a) The asset side of the balance sheet will decrease  
(b) The assets side of the balance sheet will increase  
(c) The liability side of the balance sheet: will increase  
(d) There is no change in total assets or total liabilities

Q45. Which of the financial accounts used in Non-Trading organizations is similar to the Trading and Profit and Loss account?

- (a) Balance sheet (b) Current account  
(c) Appropriation account  
(d) Income and Expenditure account

Q46. Which concept of marketing emphasise on availability and affordability of the product?

- (a) Marketing concept (b) Product concept  
(c) Sales concept (d) Production concept

Q47. Which business objectives are the creation of benefit for society?

- (a) Social objectives (b) Economic objectives  
(c) Personal objectives (d) Non-personal objectives

Q48. Henri Fayol was a :

- (a) Production Engineer (b) Social Scientist  
(c) Mining Engineer (d) Accountant

Q49. Principles of management are not:

- (a) Flexible (b) Absolute  
(c) Universal (d) Behavioural

Q50. A brand or a part of a brand that is given legal protection is known as:

- (a) Trade Mark (b) Brand Mark  
(c) Both of the above (d) None of the above

Q51. Scalar chain is :

- (a) Formal lines of authority from lowest to highest rank  
(b) Formal lines of authority from highest to lowest rank  
(c) Horizontal rank  
(d) Vertical rank

Q52. Consumers should use ISI marked electrical appliance is an example of :

- (a) Right to be heard (b) Right to be informed (a) Its low population in the age group of 15-64 years  
(c) Right to choose (d) Right to safety (b) Its high population in the age group of 15-64 years  
(c) Its high population in the age group below 15 years  
(d) Its high population in the age group of above 65 years
- Q53. Concept of Scientific Management was given by:  
(a) Henri Fayol (b) Maslow  
(c) Adam Smith (d) F.W. Taylor
- Q54. Which is not a function of management?  
(a) Planning (b) Staffing (a) Progressive (b) Regressive  
(c) Controlling (d) Co-operating (c) Proportional (d) Indirect
- Q55. A decision to acquire a new and modern plant to upgrade an old one is a :  
(a) Financing decision (b) Investment decision  
(c) Working capital decision (d) None of the above
- Q56. Trade Mark is an element of:  
(a) Packaging (b) Labeling  
(c) Branding (d) Pricing
- Q57. Raising more capital than required denotes situation of  
(a) Over-raising (b) Excess of Capital  
(c) Wasteful expenditure (d) Investment decision
- Q58. Long-term finance is required for the purchase of .....Assets  
(a) Fixed (b) Tangible  
(c) Intangible (d) Fictitious
- Q59. Marketing Management is not concerned with:  
(a) Planning (b) Organising  
(c) Directing (d) Staffing
- Q60. Which of the following constitutes borrowed funds?  
(a) Debentures (b) Bonds  
(c) Loans (d) All of the above
- Q61. Budget deficit is important because deficits:  
(a) always cause fall in price  
(b) cause bank failure  
(c) always cause interest rates to fall  
(d) can result in higher rate of monetary growth
- Q62. In two sector simple economy with neither government, nor foreign trade :  
(a) FDI – FPI (b) Export = Import  
(c) Investment = Saving (d) Rate of Interest = Prices
- Q63. Demographic dividend with context to India refers to :  
(a) Its low population in the age group of 15-64 years  
(b) Its high population in the age group of 15-64 years  
(c) Its high population in the age group below 15 years  
(d) Its high population in the age group of above 65 years
- Q64. Which of the following Tax system promotes more equitable distribution of income?  
(a) Progressive (b) Regressive  
(c) Proportional (d) Indirect
- Q65. Shut down point for a firm is a situation where its .  
(a) Average revenue = Average Cost  
(b) Average revenue > Average Cost  
(c) Average revenue = Average Variable Cost  
(d) Average revenue > Average Variable Cost
- Q66. If more is demanded at the same price or the same quantity at a higher price this fact is known as :  
(a) Decrease in Demand (b) Increase in Demand  
(c) Contraction of Demand (d) Extension of Demand
- Q67. The  $M_4$  measure of money supply is defined as :  
(a)  $M_1 + M_2 + M_3$   
(b)  $M_3 +$  Total deposits with post office saving organisation (excluding National Savings Certificates)  
(c)  $M_3 -$  National Savings Certificates  
(d)  $M_1 + M_3$
- Q68. A firm has no control over the price of its product under:  
(a) Perfect competition (b) Monopolistic Competition  
(c) Oligopoly (d) Monopoly
- Q69. If demand curve assumes the shape of a rectangular hyperbola, price elasticity is equal to:  
(a) Zero (b) Less than one  
(c) Greater than one (d) One
- Q70. Which of the following occupations are not included in secondary sector as per national income accounts:  
(a) Construction (b) Manufacturing  
(c) Mining and quarrying (d) Gas and water supply
- Q71. Coefficient of correlation between two varieties X and Y is 0.143 and the sum of the squares of the differences in ranks is given to be 18. The number of observations N in X and Y is  
(a) 9 (b) 7  
(c) 6 (d) 6



- Q72. The sum of all two digits numbers is:  
 (a) 4750 (b) 4895  
 (c) 3776 (d) 4680
- Q73. Which one is correct?  
 (a) Median is not more affected by fluctuations of sampling than mean.  
 (b) Mean is not affected by extreme values.  
 (e) Mode is not affected by extreme values.  
 (d) Mean cannot be located graphically
- Q74. Coefficient of correlation between X and Y for 20 items is 0.3; mean of X is 15 and that of Y is 20, standard deviations are 4 and 5 respectively. All the time of calculation one item 27 has wrongly taken as 17 in case of X series and 3s instead of 30 in case of Y series. The correct coefficient of correlation is:  
 (a) 0.354 (b) 0.504  
 (c) 0.454 (d) 0.405
- Q75. Which one is computed for qualitative data sets?  
 (a) Mean (b) Mode  
 (c) Geometric Mean (d) Range
- Q76. Which one of the central tendency is least affected by fluctuations of sampling?  
 (a) Median (b) Mean  
 (c) Mode (d) Harmonic Mean
- Q77. The sum of a number and its reciprocal is  $2\frac{9}{28}$ , then the numbers are:  
 (a)  $7/4$  and  $4/7$  (b)  $3/4$  and  $4/3$   
 (c)  $5/4$  and  $4/5$  (d)  $2/3$  and  $3/2$
- Q78. For any two events A and B, which one is not correct?  
 (a)  $P(A \cap B) \leq P(A)$  (b)  $P(A) \geq 2 P(A \cup B)$   
 (c)  $P(A \cup B) \leq P(A) + P(B)$  (d)  $P(B) \leq P(A \cup B)$
- Q79. For a continuous series, mode is given by :  
 (a)  $l + \left( \frac{f_1}{f_m - f_1 - f_2} \right) xi$   
 (b)  $l + \left( \frac{f_m - f_1}{f_m - f_1 - f_2} \right) xi$   
 (c)  $l + \left( \frac{f_m - f_1}{2 f_m - f_1 - f_2} \right) xi$   
 (d)  $l + \left( \frac{2 f_m - f_1}{2 f_m - f_1 - f_2} \right) xi$
- Q80. The sum of two numbers is 45 and their difference is  $1/9$  of their sum. Then their LCM is :  
 (a) 200 (b) 100  
 (c) 90 (d) 250
- Q81. Mis N's brother. S is D's mother and M's aunt. How is D related to M?  
 (a) Sister (b) Cousin  
 (c) Aunt (d) Cannot be determined
- Q82. Choose the correct option which represents the same relationship as the first two:  
 Eye: Myopia :: Teeth:.....  
 (a) Pyorrhoea (b) Cataract  
 (c) Trachoma (d) Lezema
- Q83. The sum of all prime numbers between 61 to 89 is :  
 (a) 610 (b) 523  
 (c) 460 (d) 373
- Q84. If 53% of Indians like Milk and 76% like tea, how many like both?  
 (a) 13% (b) 26%  
 (c) 39% (d)  $6\frac{1}{2}\%$
- Q85. Six boys are so standing that they form a circle each facing the centre. Manish is to the left of Kaushal. Ashish is between Surya and Saurabh. Nitin is between Manish and Surya. Who is to the left of Surya ?  
 (a) Ashish (b) Saurabh  
 (c) Kaushal (d) Nitin
- Q86. Look at the series. What number should fill in the blank ? 7.8.6.7, 5, 6,  
 (a) 3 (b) 5  
 (c) 4 (d) 6
- Q87. If CHAIR is coded as FKDLU then RAID is coded as :  
 (a) ULGD (b) ULKG  
 (c) ULDG (d) UDLG
- Q88. Choose the correct option which represents the same relationship as the first two:  
 48: 122:: 168 : .....  
 (a) 284 (b) 286  
 (c) 288 (d) 290
- Q89. Which one of the following is not the part of the group ?  
 (a) Radish (b) Ginger  
 (c) Turmeric (d) Cabbage
- Q90. In a certain language BIG is coded as '297 then which word will be written as 2856 in that language?  
 (a) CGEO (b) BHEF  
 (c) HBFE (d) EODC

Q91. The synonym for the word 'Amazing' will be :

- (a) Incredible (b) Enrage  
(c) Furious (d) Ordinary

Q92. Who is the author of the book "The Rights of Man" ?

- (a) Thomas Paine (b) Thomas Hobbes  
(c) Thomas Moore (d) Thomas Hardy

Q93. Who among the following is also known as 'Sakyamuni'?

- (a) Gautam Budha (b) Vārdhman Mahavir  
(c) Ved Vyas (d) Agastya

Q94. If the President of India has to resign, he addresses his resignation letter to :

- (a) The Vice-President  
(b) The Chief Justice of India  
(c) The Prime Minister  
(d) The Chief Election Commissioner

Q95. Which disease is known as 'Elephantiasis' ?

- (a) Filaria (b) Kala Azar  
(c) Venereal Disease (d) Goiter

Q96. Which one of the following was used as a chemical weapon in the First World War ?

- (a) Mustard gas (b) Water gas  
(c) Carbon monoxide (d) Hydrogen Cyanide

Q97. If you were a cartographer, what would you be studying?

- (a) Coins (b) Post Cards  
(c) Maps (d) Calendars

Q98. Among these, which one is the largest port of India?

- (a) Kandla in Gujarat  
(b) Jawaharlal Nehru in Mumbai  
(c) Haldia in West Bengal  
(d) Natural Port in Vishakhapatnam

Q99. American web developer and businessman co-founder of Twitter and CEO of Square is:

- (a) Christian Dior (b) Rudolph Diesel  
(c) Peter F. Drucker (d) Jack Dorsey

Q100. Who among these advises the Government of India on legal matters ?

- (a) Minister of Law and Justice (b) Chief Justice of India  
(c) Attorney General  
(d) Advocate General