

(DO NOT OPEN THIS QUESTION BOOKLET BEFORE TIME OR UNTIL YOU ARE ASKED TO DO SO)

(PG-EE-2019)

Subject : M. Com. (Hons.) 5 Years

10657

Code

**A**

Sr. No. \_\_\_\_\_

**SET-“Z”**

Time : 1¼ Hours

Total Questions : 100

Max. Marks : 100

Roll No. \_\_\_\_\_ (in figure) \_\_\_\_\_ (in words)

Name : \_\_\_\_\_ Date of Birth : \_\_\_\_\_

Father's Name : \_\_\_\_\_ Mother's Name : \_\_\_\_\_

Date of Examination : \_\_\_\_\_

(Signature of the candidate)

(Signature of the Invigilator)

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*Handwritten signatures of candidates and invigilators.*

Code-A

| Question No. | Questions   |
|--------------|---|
| 1.           | <p>What is the effect on the Net Assets if cash is received from debtors of ₹ 4,50,000 ?</p> <p>(1) No changes (2) Increase<br/>(3) Decrease (4) None of these</p>  |
| 2.           | <p>Accounting standards _____ the statute.</p> <p>(1) Can over-ride (2) May over-ride<br/>(3) Cannot over-ride (4) None of these</p>  |
| 3.           | <p>₹ 1,500 received from sub-tenant for rent and entered correctly in the cash book is posted to the debit of the rent account. In the trial balance</p> <p>(1) Subject to other entries being correct the total will agree<br/>(2) The debit total will be greater by ₹ 3,000 than the credit total<br/>(3) The debit total will be greater by ₹ 1,500 than the credit total<br/>(4) None of the above</p> |
| 4.           | <p>In three column cash book, when does contra entry occurs ?</p> <p>(1) Deposit in bank by a customer<br/>(2) Withdrawal of cash from bank for personal use<br/>(3) Withdrawal of cash from bank<br/>(4) All of the above</p>  |

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(1)

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| 5.           | <p>Debit balance as per cash book of ABC Enterprises on 31.03.2019 is ₹ 1,500. Cheques deposited but not cleared amounts to ₹ 100 and cheques issued but not presented of ₹ 150. The bank allowed interest amounting to ₹ 50 and collected dividend ₹ 50 on behalf of ABC Enterprises. Balance as per Pass Book should be</p> <p>(1) ₹ 1,600 (2) ₹ 1,450<br/>(3) ₹ 1,850 (4) ₹ 1,650</p> |
| 6.           | <p>According to Income Tax Act, which method of providing depreciation is provided ?</p> <p>(1) Reducing balance method (2) Sinking fund<br/>(3) Annuity method (4) Straight line method</p>   |
| 7.           | <p>The noting charges levied on dishonour of an endorsed bill by the Notary Public are to be borne by</p> <p>(1) Drawer of the bill (2) Person responsible for dishonour<br/>(3) Endorser of the bill (4) Holder of the bill</p>   |
| 8.           | <p>Calculate gross profit if it is 20% on sales and cost of goods is ₹ 1,50,000</p> <p>(1) ₹ 24,000 (2) ₹ 37,500<br/>(3) ₹ 20,000 (4) None of these</p>  |
| 9.           | <p>_____ are mobile traders who deal in low priced articles with no fixed place of business.</p> <p>(1) Street stalls (2) Retailers<br/>(3) Itinerant traders (4) Agents</p>   |

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| 10.          | When goods are imported for the purpose of export is called as ____<br>(1) Foreign trade (2) Home trade<br>(3) Trade (4) Entrepot   |
| 11.          | Kavita is an ethically centered production manager so she will ship a product<br>(1) only after all its problems have been eliminated<br>(2) only if the shipping people use packing material that does not harm the environment<br>(3) only after an ethics committee has approved it<br>(4) as quickly as she can to meet the customer's schedule |
| 12.          | ____ is when a firm engages in social actions because of its obligation to meet certain economic and legal responsibilities.<br>(1) Social responsiveness (2) Social Responsibility<br>(3) Social obligation (4) None of the above  |
| 13.          | Which of the following trade policies limits specified quantity of goods to be imported at one tariff rate<br>(1) Import tariff (2) Quota<br>(3) Specific tariff (4) All of the above   |
| 14.          | David Ricardo presented the theory of international trade called :<br>(1) Theory of absolute advantage<br>(2) Theory of equal advantage<br>(3) Theory of total advantage<br>(4) Theory of comparative advantage   |

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| 15.          | <p>The balance of payments of a country on current account is equal to</p> <p>(1) Balance of trade plus short-term</p> <p>(2) Balance of trade plus net invisible exports</p> <p>(3) Balance of payment minus capital flows</p> <p>(4) Balance of invisible trade plus imports</p>  |
| 16.          | <p>Which one is not an international organisation</p> <p>(1) SAARC (2) ASEAN</p> <p>(3) CBDT (4) ASEM</p>   |
| 17.          | <p>Identify the activity which is not an auxiliary to trade ?</p> <p>(1) Mining (2) Banking</p> <p>(3) Warehousing (4) Insurance</p>  |
| 18.          | <p>Which of the following cannot be classified as an objective of business ?</p> <p>(1) Investment (2) Productivity</p> <p>(3) Innovation (4) Profit earning</p>  |
| 19.          | <p>Which of the following is not one of the environmental factors that may influence the potential of a small business ?</p> <p>(1) Clusters of technically advanced small firms</p> <p>(2) An industry with economies of scale</p> <p>(3) Banks recognising the needs of small firms</p> <p>(4) Affluent population providing a market</p> |

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| 20.          | Which is the source of mid-term finance ?<br>(1) Micro Credit<br>(2) Collect advances from purchasers<br>(3) Specialized Financial Institution<br>(4) Discounting the bills receivable  |
| 21.          | E-commerce does not include<br>(1) A business's interaction with its suppliers<br>(2) A business's interactions with its customers<br>(3) Interactions among the various departments within the business<br>(4) Interactions among the geographically dispersed units of the business |
| 22.          | Centralised control in MNC's implies control exercised by<br>(1) Branches (2) Subsidiaries<br>(3) Parliament (4) Headquarters   |
| 23.          | In a co-operative society the principle followed is<br>(1) one share one vote (2) one man one vote<br>(3) no vote (4) multiple votes  |
| 24.          | Which of the following is not a component of a set of financial statements?<br>(1) A management commentary<br>(2) A statement of cash flows<br>(3) A set of notes<br>(4) A statement of changes in equity   |

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| 25.          | <p>₹ 2,000 received from A, is credited in the account B. It is an error of</p> <p>(1) Principle (2) Compensatory<br/>(3) Commission (4) Omission</p>   |
| 26.          | <p>In not-for-profit organisations, excess of expenditure over income is called</p> <p>(1) Loss (2) Profit<br/>(3) Surplus (4) Deficit</p>  |
| 27.          | <p>Provisions are</p> <p>(1) Appropriation of profit (2) Charge on profits<br/>(3) Both (a) and (b) (4) None</p>  |
| 28.          | <p>Management Information System (MIS)</p> <p>(1) Create and share documents that support day-to-day office activities<br/>(2) Process business transactions<br/>(3) Capture and reproduce the knowledge of an expert problem solver<br/>(4) Use the transaction data to produce information needed by managers to run the business</p> |
| 29.          | <p>Which among the following is not an element of computer system ?</p> <p>(1) Malware (2) Hardware<br/>(3) Software (4) People</p>   |

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| 30.          | <p>What is the role of an accounting information system to an organisation ?</p> <p>(1) Gather data about the organisation's activities<br/>(2) Provide a means for business data storage and processing<br/>(3) Convert business data into useful information<br/>(4) All of above</p>   |
| 31.          | <p>The following is not an objective of management</p> <p>(1) Earning projects                      (2) Growth of the organisation<br/>(3) Providing employment              (4) Policy making</p>  |
| 32.          | <p>Directing function of management implies</p> <p>(i) Planning                                      (ii) Staffing<br/>(iii) Leadership                                (iv) Motivation</p> <p>Choose the correct answer using the codes given below :</p> <p>(1) (i) and (ii)                                      (2) (iii) and (iv)<br/>(3) (ii) and (iv)                                      (4) (ii), (iii) and (iv)</p> |
| 33.          | <p>Esprit de corps principle of management states that</p> <p>(1) Labour turnover should be minimised<br/>(2) Discipline should be maintained<br/>(3) There is need for teamwork<br/>(4) There should be only one superior for each subordinate</p>   |
| 34.          | <p>Which feature does not form one of Fayol's 14 principles of management?</p> <p>(1) Individualism                                      (2) Order<br/>(3) Initiative    (4) Esprit de corps</p>  |



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| 35.          | Which among these is not a method of privatization ?<br>(1) Denationalization                      (2) Franchising<br>(3) Sale of Business                      (4) All of these            |
| 36.          | The pre-liberalization era of Indian Economy was under the grip of<br>(1) Unemployment<br>(2) Under-employment<br>(3) Fiscal Deficit<br>(4) Unfavourable and alarming balance of payment    |
| 37.          | Top management works on<br>(1) Corporate plan                      (2) Strategic plan<br>(3) Budgeting                      (4) Both (1) and (2)  |
| 38.          | Which one of the following is not a key management skill in planning ?<br>(1) IT and Computing Skills      (2) Analytical skills<br>(3) Communication skills      (4) Conceptual skills     |
| 39.          | Organisation establishes relationship between<br>(1) Customer, work and resources<br>(2) People, work and management<br>(3) People, work and resources<br>(4) Customer, work and management |

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| <b>40.</b>          | _____ refers to the grouping of activities and resources in a logical fashion.<br>(1) Staffing (2) Organising<br>(3) Planning (4) Controlling  |
| <b>41.</b>          | The ratio of an organization's output to its inputs is called<br>(1) Production (2) Reengineering<br>(3) Output (4) Production   |
| <b>42.</b>          | The Human Resource Departments are<br>(1) Service departments (2) Line departments<br>(3) Authority departments (4) Functional departments   |
| <b>43.</b>          | Guiding and supervising the efforts of subordinates towards the attainment of the organization's goals describes the function of :<br>(1) Planning (2) Organizing<br>(3) Directing (4) Controlling                 |
| <b>44.</b>          | Directing function of management embraces activities of :<br>(1) Issuing orders to subordinates<br>(2) Supervising subordinates<br>(3) Providing leadership and motivation to subordinates<br>(4) All of the above |

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| 45.          | Means of collecting and using information, to co-ordinate decision and planning through an organization are termed as<br>(1) Customer Control System (2) Management Control System<br>(3) Financial Control System (4) Business Control System |
| 46.          | What is the first step in a control process ?<br>(1) Set standards (2) Allocate resources<br>(3) Select a strategy (4) Choose key personnel for the task   |
| 47.          | Objective of financial management is :<br>(1) Management of liquidity<br>(2) Maximization of profit<br>(3) Maximization of Shareholder's Wealth<br>(4) Management of fixed assets  |
| 48.          | Which of the following represents the financing decision ?<br>(1) Designing optimal capital structure<br>(2) Declaring Dividend<br>(3) Paying interest on loans<br>(4) None of the above   |
| 49.          | Permanent working capital<br>(1) Varies with seasonal needs<br>(2) Include fixed assets<br>(3) Includes accounts payable<br>(4) Is the amount of current assets required to meet a firm's long-term minimum needs                              |

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| 50.          | Management of working capital implies trade-off between :<br>(1) Cost and revenue                      (2) Liquidity and profitability<br>(3) Assets and liabilities                (4) Debtors and Creditors   |
| 51.          | Which of the following is not a function of a finance manager ?<br>(1) Procurement of fund<br>(2) Allocation of fund<br>(3) Manoeuvring the share price<br>(4) Maintaining balance between risk and return  |
| 52.          | Dividend decision is related to<br>(1) Right issue of share                      (2) Reinvestment requirement<br>(3) Cash flow statement                      (4) None of the above   |
| 53.          | Which of the following is incorrect for NOI ?<br>(1) $K_e$ is constant                              (2) $K_o$ is constant<br>(3) $K_d$ is constant                              (4) $K_d$ and $K_o$ are constant  |
| 54.          | In Pecking order theory, the first priority is given to<br>(1) Fresh equity                                      (2) Fresh loan<br>(3) Mix of debt and equity                      (4) Retained earnings  |
| 55.          | Definition of financial planning is<br>(1) "Financial planning is the process of meeting one's life goals through the proper management of personal finances."<br>(2) "Financial planning is the process of meeting one's life goals."<br>(3) "Financial planning is the proper management of personal finances."<br>(4) All of the above |

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| 56.          | Number of steps of financial planning are<br>(1) 4                      (2) 5                      (3) 6                      (4) 7  |
| 57.          | Funds provided by suppliers of funds in financial markets are classified as<br>(1) Compounded funds                      (2) Savings funds<br>(3) Demand of loan-able funds (4) Supply of loan-able funds                                      |
| 58.          | In primary markets, first time issued shares to be publicly traded, in stock markets is considered as<br>(1) Traded offering                      (2) Initial Public offering<br>(3) Public markets                      (4) Issuance offering |
| 59.          | Myopia means<br>(1) Short-sightedness                      (2) Far-sightedness<br>(3) Procutive                      (4) None of these   |
| 60.          | Marketing is<br>(1) Qualitative process                      (2) Logical process<br>(3) Mathematical process                      (4) Managerial process   |
| 61.          | Consumer Protection Act is applicable to<br>(1) Immovable goods                      (2) Movable goods<br>(3) All goods and services                      (4) Specific goods and services  |

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| 62.          | <p>If the amount claimed by a consumer as compensation is ₹ 89 lakhs, the case under the Consumer Protection Act shall be filed with</p> <p>(1) District Consumer Redressal Forum<br/> (2) State Consumer Disputes Redressal Forum<br/> (3) National Consumer Disputes Redressal Commission<br/> (4) Supreme Court</p> |
| 63.          | <p>What is the process by which individuals pursue opportunities without regard to resources they currently control ?</p> <p>(1) Startup management      (2) Entrepreneurship<br/> (3) Financial analysis      (4) Feasibility planning</p>  |
| 64.          | <p>_____ actions by an entrepreneur is most likely to contribute to creative destructions.</p> <p>(1) Development of a new product<br/> (2) Tax-over of a competitor<br/> (3) Issuing shares<br/> (4) None of these</p>  |
| 65.          | <p>As a company grows, the entrepreneur should focus on his/her.</p> <p>(1) Technical ability to complete a project<br/> (2) Written Communication<br/> (3) Management and motivation skills<br/> (4) Public speaking</p>  |

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| 66.          | Goodwill is _____<br>(1) An intangible asset                      (2) A fixed asset<br>(3) Realisable                                      (4) All of the above  |
| 67.          | What does not affect the goodwill of the firm ?<br>(1) Better customer service      (2) Location of firms<br>(3) Personal reputation              (4) None of these  |
| 68.          | An asset which is not fictitious but intangible in nature, having realisable value<br>(1) Machinery                                      (2) Goodwill<br>(3) Building                                        (4) Furniture                 |
| 69.          | Following are the essential elements of a partnership firm except<br>(1) at least two persons<br>(2) there is an agreement between all partners<br>(3) equal share of profits and losses<br>(4) partnership agreement is for some business |
| 70.          | In the presence of an agreement interest on capital is to be provided from<br>(1) Profit    (2) Capital<br>(3) Partner's personally                      (4) None of these                       |







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| 81.          | <p>The amount due to the deceased partner is paid to his</p> <p>(1) Father (2) Executors</p> <p>(3) Mother (4) Wife</p>   |
| 82.          | <p>When the realisation expenses are to be borne by a partner, it is credited to :</p> <p>(1) Cash A/c (2) Partner's Capital A/c</p> <p>(3) Realisation A/c (4) Profit and Loss A/c</p>   |
| 83.          | <p>At the time of dissolution of a firm, assets taken over by a partner should be</p> <p>(1) Credited to Realisation A/c</p> <p>(2) Debited to Realisation A/c</p> <p>(3) Realisation A/c should neither be debited nor credited</p> <p>(4) None of the above</p> |
| 84.          | <p>Securities premium account is shown in the balance sheet under</p> <p>(1) Miscellaneous expenditure (2) Current liabilities</p> <p>(3) Reserve and Surplus (4) None of these</p>   |
| 85.          | <p>At the time of forfeiture, share capital account is debited with</p> <p>(1) Face value (2) Issued value</p> <p>(3) Paid-up value (4) Called-up value</p>   |
| 86.          | <p>Private placement covers—</p> <p>(1) Shares (2) Preference shares</p> <p>(3) Debentures (4) All of the above</p>   |

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| 87.          | ESoP stands for ____ and was developed by<br>(1) Employee Stock ownership Plans; Wallace Forbes<br>(2) Employee Stock ownership Programs; Louis Kelso<br>(3) Employee Stock ownership Plans; Louis Kelso<br>(4) Employee Share ownership Programs; Louis Kelso  |
| 88.          | Voluntary return of shares for cancellation by the shareholders is called<br>(1) Surrender of shares                      (2) Forfeiture of shares<br>(3) Cancellation of shares                  (4) Distribution of shares  |
| 89.          | Share allotment account is a<br>(1) Real account                                  (2) Personal account<br>(3) Company account                          (4) Nominal Company account  |
| 90.          | A company invited application for subscription of 5,000 shares. The applications were received for 6,000 shares. The shares were allotted on pro-rata bases. If 180 shares are allotted to Ram, how many shares would be applied by him ?<br>(1) 180                      (2) 216                      (3) 150                      (4) 175 |
| 91.          | A company issued 1,00,000 11.5% Debentures of ₹ 100 each. Calculate the amount of interest on debentures<br>(1) ₹ 12,000    (2) ₹ 12,00,000<br>(3) ₹ 11,50,000                                      (4) None of these   |

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| 92.          | Loss on issue of debenture is generally written off in<br>(1) 5 years (2) 15 years<br>(3) 10 years (4) over the period of redemption  |
| 93.          | Comparison of financial statements highlights the trend of the ____ of the business.<br>(1) Financial Position (2) Performance<br>(3) Profitability (4) All of the above                                |
| 94.          | Cash flow statement is also known as<br>(1) Statement of changes in Financial Position on cash basis<br>(2) Statement accounting for variation in cash<br>(3) Both (1) and (2)<br>(4) None of the above |
| 95.          | Which of the following is not a cash inflow ?<br>(1) Decrease in debtors (2) Issue of shares<br>(3) Decrease in creditors (4) Sale of fixed assets  |
| 96.          | Liquidity ratios are expressed in<br>(1) Pure ratio form (2) Percentage<br>(3) Rate or time (4) None of the above   |
| 97.          | Quick ratio is 1.8 : 1, current ratio is 2.7 : 1 and current liabilities are ₹ 60,000. Determine value of stock.<br>(1) ₹ 60,000 (2) ₹ 54,000<br>(3) ₹ 1,62,000 (4) None of the above                   |

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| 98.          | In ____ figures of two or more periods are placed side by side to facilitate easy and meaningful comparisons.<br>(1) Common-size statement analysis<br>(2) Trend percentage analysis<br>(3) Comparative statement analysis<br>(4) None |
| 99.          | In ledger there are columns<br>(1) 4                      (2) 8                      (3) 6                      (4) 10   |
| 100.         | Which of the following A/c has a debit balance ?<br>(1) Debtors A/c                      (2) Sales A/c<br>(3) Creditors A/c                      (4) Bank Overdraft A/c  |
|              |  |

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| 1.           | <p>Where will you record interest on drawings</p> <p>(1) debit side of profit and loss appropriation account<br/>(2) credit side of profit and loss appropriation account<br/>(3) credit side of profit and loss account<br/>(4) debit side of capital/current account only</p> |
| 2.           | <p>A draws ₹ 1,000 per month on the last day of every month. If the rate of interest is 5% p.a. then the total interest on drawings will be</p> <p>(1) ₹ 325 (2) ₹ 300<br/>(3) ₹ 350 (4) ₹ 275</p>  |
| 3.           | <p>Fluctuating capital account is credited with .</p> <p>(1) Interest on capital (2) Profit of the year<br/>(3) Remuneration to the partners (4) All of these</p>   |
| 4.           | <p>The company earns a net profit of ₹ 24,000 with a capital of ₹ 1,20,000. The NRR is 10%. Under capitalisation of super profit, goodwill will be</p> <p>(1) ₹ 1,20,000 (2) ₹ 70,000<br/>(3) ₹ 12,000 (4) ₹ 24,000</p>   |
| 5.           | <p>X and Y are partners in a firm with capital of ₹ 18,000 and ₹ 20,000. Z was admitted for 1/3rd share in profits and brings ₹ 24,000 as capital. Calculate the amount of goodwill.</p> <p>(1) ₹ 24,000 (2) ₹ 20,000<br/>(3) ₹ 10,000 (4) ₹ 15,000</p>                         |

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| 6.           | A and B are partners having profit sharing ratio 1 : 2. New profit sharing ratio is 1:2:3. Calculate sacrificing ratio.<br>(1) 1 : 2 (2) 1 : 3<br>(3) 1 : 4 (4) 1 : 5  |
| 7.           | When balance sheet prepared after the new partnership agreement, assets and liabilities are recorded at<br>(1) Realisable value (2) Revalued figure<br>(3) Original value (4) Current Cost   |
| 8.           | A, B and C are partners sharing profits equally. A retires and goodwill appearing in the books at ₹ 3,000 is valued at ₹ 9,000. A will get credit of<br>(1) ₹ 3,000 (2) ₹ 1,500<br>(3) ₹ 1,000 (4) ₹ 2,000   |
| 9.           | Outgoing partner is compensated for parting with firm's future profits in favour of remaining partners. The remaining partners contribute to such compensation in<br>(1) Sacrificing ratio (2) Capital ratio<br>(3) Gaining ratio (4) Profit sharing ratio |
| 10.          | At the time of death of a partner firm gets ___ from the insurance company on a policy taken jointly on the life of all partners.<br>(1) Policy value (2) Premium amount<br>(3) Surrender value (4) None of these  |



| Question No. | Questions   |
|--------------|---|
| 11.          | Which of the following is not a function of a finance manager ?<br>(1) Procurement of fund<br>(2) Allocation of fund<br>(3) Manoeuvring the share price<br>(4) Maintaining balance between risk and return  |
| 12.          | Dividend decision is related to<br>(1) Right issue of share                      (2) Reinvestment requirement<br>(3) Cash flow statement                      (4) None of the above   |
| 13.          | Which of the following is incorrect for NoI ?<br>(1) $K_e$ is constant                      (2) $K_o$ is constant<br>(3) $K_d$ is constant                      (4) $K_d$ and $K_o$ are constant  |
| 14.          | In Pecking order theory, the first priority is given to<br>(1) Fresh equity                      (2) Fresh loan<br>(3) Mix of debt and equity                      (4) Retained earnings  |
| 15.          | Definition of financial planning is<br>(1) "Financial planning is the process of meeting one's life goals through the proper management of personal finances."<br>(2) "Financial planning is the process of meeting one's life goals."<br>(3) "Financial planning is the proper management of personal finances."<br>(4) All of the above |
| 16.          | Number of steps of financial planning are<br>(1) 4                      (2) 5                      (3) 6                      (4) 7   |

| Question No. | Questions  |
|--------------|--|
| 17.          | Funds provided by suppliers of funds in financial markets are classified as<br>(1) Compounded funds                      (2) Savings funds<br>(3) Demand of loan-able funds (4) Supply of loan-able funds                                      |
| 18.          | In primary markets, first time issued shares to be publicly traded, in stock markets is considered as<br>(1) Traded offering                      (2) Initial Public offering<br>(3) Public markets                      (4) Issuance offering |
| 19.          | Myopia means<br>(1) Short-sightedness                      (2) Far-sightedness<br>(3) Procutive                      (4) None of these   |
| 20.          | Marketing is<br>(1) Qualitative process                      (2) Logical process<br>(3) Mathematical process                      (4) Managerial process   |
| 21.          | The amount due to the deceased partner is paid to his<br>(1) Father                      (2) Executors<br>(3) Mother                      (4) Wife   |
| 22.          | When the realisation expenses are to be borne by a partner, it is credited to :<br>(1) Cash A/c                      (2) Partner's Capital A/c<br>(3) Realisation A/c                      (4) Profit and Loss A/c                             |

| Question No. | Questions   |
|--------------|---|
| 23.          | At the time of dissolution of a firm, assets taken over by a partner should be<br>(1) Credited to Realisation A/c<br>(2) Debited to Realisation A/c<br>(3) Realisation A/c should neither be debited nor credited<br>(4) None of the above                      |
| 24.          | Securities premium account is shown in the balance sheet under<br>(1) Miscellaneous expenditure (2) Current liabilities<br>(3) Reserve and Surplus (4) None of these  |
| 25.          | At the time of forfeiture, share capital account is debited with<br>(1) Face value (2) Issued value<br>(3) Paid-up value (4) Called-up value  |
| 26.          | Private placement covers—<br>(1) Shares (2) Preference shares<br>(3) Debentures (4) All of the above  |
| 27.          | ESoP stands for _____ and was developed by<br>(1) Employee Stock ownership Plans; Wallace Forbes<br>(2) Employee Stock ownership Programs; Louis Kelso<br>(3) Employee Stock ownership Plans; Louis Kelso<br>(4) Employee Share ownership Programs; Louis Kelso |

| Question No. | Questions  |
|--------------|--|
| 28.          | <p>Voluntary return of shares for cancellation by the shareholders is called</p> <p>(1) Surrender of shares                      (2) Forfeiture of shares</p> <p>(3) Cancellation of shares                  (4) Distribution of shares</p>  |
| 29.          | <p>Share allotment account is a</p> <p>(1) Real account                                  (2) Personal account</p> <p>(3) Company account                          (4) Nominal Company account</p>  |
| 30.          | <p>A company invited application for subscription of 5,000 shares. The applications were received for 6,000 shares. The shares were allotted on pro-rata bases. If 180 shares are allotted to Ram, how many shares would be applied by him ?</p> <p>(1) 180                      (2) 216                      (3) 150                      (4) 175</p>                     |
| 31.          | <p>Kavita is an ethically centered production manager so she will ship a product</p> <p>(1) only after all its problems have been eliminated</p> <p>(2) only if the shipping people use packing material that does not harm the environment</p> <p>(3) only after an ethics committee has approved it</p> <p>(4) as quickly as she can to meet the customer's schedule</p> |
| 32.          | <p>_____ is when a firm engages in social actions because of its obligation to meet certain economic and legal responsibilities.</p> <p>(1) Social responsiveness                      (2) Social Responsibility</p> <p>(3) Social obligation                              (4) None of the above</p>   |

| Question No. | Questions   |
|--------------|---|
| 33.          | Which of the following trade policies limits specified quantity of goods to be imported at one tariff rate<br>(1) Import tariff (2) Quota<br>(3) Specific tariff (4) All of the above   |
| 34.          | David Ricardo presented the theory of international trade called :<br>(1) Theory of absolute advantage<br>(2) Theory of equal advantage<br>(3) Theory of total advantage<br>(4) Theory of comparative advantage   |
| 35.          | The balance of payments of a country on current account is equal to<br>(1) Balance of trade plus short-term<br>(2) Balance of trade plus net invisible exports<br>(3) Balance of payment minus capital flows<br>(4) Balance of invisible trade plus imports |
| 36.          | Which one is not an international organisation<br>(1) SAARC (2) ASEAN<br>(3) CBDT (4) ASEM  |
| 37.          | Identify the activity which is not an auxiliary to trade ?<br>(1) Mining (2) Banking<br>(3) Warehousing (4) Insurance   |

| Question No. | Questions  |
|--------------|--|
| 38.          | Which of the following cannot be classified as an objective of business ?<br>(1) Investment (2) Productivity<br>(3) Innovation (4) Profit earning  |
| 39.          | Which of the following is not one of the environmental factors that may influence the potential of a small business ?<br>(1) Clusters of technically advanced small firms<br>(2) An industry with economies of scale<br>(3) Banks recognising the needs of small firms<br>(4) Affluent population providing a market |
| 40.          | Which is the source of mid-term finance ?<br>(1) Micro Credit<br>(2) Collect advances from purchasers<br>(3) Specialized Financial Institution<br>(4) Discounting the bills receivable   |
| 41.          | A company issued 1,00,000 11.5% Debentures of ₹ 100 each. Calculate the amount of interest on debentures<br>(1) ₹ 12,000 (2) ₹ 12,00,000<br>(3) ₹ 11,50,000 (4) None of these  |
| 42.          | Loss on issue of debenture is generally written off in<br>(1) 5 years (2) 15 years<br>(3) 10 years (4) over the period of redemption   |

| Question No. | Questions   |
|--------------|---|
| 43.          | <p>Comparison of financial statements highlights the trend of the ____ of the business.</p> <p>(1) Financial Position                      (2) Performance<br/>(3) Profitability                              (4) All of the above</p>                                      |
| 44.          | <p>Cash flow statement is also known as</p> <p>(1) Statement of changes in Financial Position on cash basis<br/>(2) Statement accounting for variation in cash<br/>(3) Both (1) and (2)<br/>(4) None of the above</p>   |
| 45.          | <p>Which of the following is not a cash inflow ?</p> <p>(1) Decrease in debtors                      (2) Issue of shares<br/>(3) Decrease in creditors                      (4) Sale of fixed assets</p>  |
| 46.          | <p>Liquidity ratios are expressed in</p> <p>(1) Pure ratio form                              (2) Percentage<br/>(3) Rate or time                                  (4) None of the above</p>   |
| 47.          | <p>Quick ratio is 1.8 : 1, current ratio is 2.7 : 1 and current liabilities are ₹ 60,000. Determine value of stock.</p> <p>(1) ₹ 60,000                                      (2) ₹ 54,000<br/>(3) ₹ 1,62,000                                      (4) None of the above</p> |

| Question No. | Questions   |
|--------------|---|
| 48.          | In ____ figures of two or more periods are placed side by side to facilitate easy and meaningful comparisons.<br>(1) Common-size statement analysis<br>(2) Trend percentage analysis<br>(3) Comparative statement analysis<br>(4) None  |
| 49.          | In ledger there are columns<br>(1) 4                      (2) 8                      (3) 6                      (4) 10  |
| 50.          | Which of the following A/c has a debit balance ?<br>(1) Debtors A/c                      (2) Sales A/c<br>(3) Creditors A/c                      (4) Bank Overdraft A/c   |
| 51.          | Consumer Protection Act is applicable to<br>(1) Immovable goods                      (2) Movable goods<br>(3) All goods and services                      (4) Specific goods and services   |
| 52.          | If the amount claimed by a consumer as compensation is ₹ 89 lakhs, the case under the Consumer Protection Act shall be filed with<br>(1) District Consumer Redressal Forum<br>(2) State Consumer Disputes Redressal Forum<br>(3) National Consumer Disputes Redressal Commission<br>(4) Supreme Court |



| Question No. | Questions  |
|--------------|--|
| 53.          | <p>What is the process by which individuals pursue opportunities without regard to resources they currently control ?</p> <p>(1) Startup management      (2) Entrepreneurship<br/>(3) Financial analysis      (4) Feasibility planning</p> |
| 54.          | <p>_____ actions by an entrepreneur is most likely to contribute to creative destructions.</p> <p>(1) Development of a new product<br/>(2) Tax-over of a competitor<br/>(3) Issuing shares<br/>(4) None of these</p>                       |
| 55.          | <p>As a company grows, the entrepreneur should focus on his/her.</p> <p>(1) Technical ability to complete a project<br/>(2) Written Communication<br/>(3) Management and motivation skills<br/>(4) Public speaking</p>                     |
| 56.          | <p>Goodwill is _____</p> <p>(1) An intangible asset      (2) A fixed asset<br/>(3) Realisable      (4) All of the above</p>  |
| 57.          | <p>What does not affect the goodwill of the firm ?</p> <p>(1) Better customer service      (2) Location of firms<br/>(3) Personal reputation      (4) None of these</p>  |

| Question No. | Questions   |
|--------------|---|
| 58.          | <p>An asset which is not fictitious but intangible in nature, having realisable value</p> <p>(1) Machinery (2) Goodwill</p> <p>(3) Building (4) Furniture</p>   |
| 59.          | <p>Following are the essential elements of a partnership firm except</p> <p>(1) at least two persons</p> <p>(2) there is an agreement between all partners</p> <p>(3) equal share of profits and losses</p> <p>(4) partnership agreement is for some business</p>                     |
| 60.          | <p>In the presence of an agreement interest on capital is to be provided from</p> <p>(1) Profit (2) Capital</p> <p>(3) Partner's personally (4) None of these</p>   |
| 61.          | <p>The following is not an objective of management</p> <p>(1) Earning projects (2) Growth of the organisation</p> <p>(3) Providing employment (4) Policy making</p>   |
| 62.          | <p>Directing function of management implies</p> <p>(i) Planning (ii) Staffing</p> <p>(iii) Leadership (iv) Motivation</p> <p>Choose the correct answer using the codes given below :</p> <p>(1) (i) and (ii) (2) (iii) and (iv)</p> <p>(3) (ii) and (iv) (4) (ii), (iii) and (iv)</p> |

| Question No. | Questions  |
|--------------|--|
| 63.          | <p>Esprit de corps principle of management states that</p> <p>(1) Labour turnover should be minimised</p> <p>(2) Discipline should be maintained</p> <p>(3) There is need for teamwork</p> <p>(4) There should be only one superior for each subordinate</p> |
| 64.          | <p>Which feature does not form one of Fayol's 14 principles of management?</p> <p>(1) Individualism                      (2) Order</p> <p>(3) Initiative                              (4) Esprit de corps</p>  |
| 65.          | <p>Which among these is not a method of privatization ?</p> <p>(1) Denationalization                      (2) Franchising</p> <p>(3) Sale of Business                      (4) All of these</p>  |
| 66.          | <p>The pre-liberalization era of Indian Economy was under the grip of</p> <p>(1) Unemployment</p> <p>(2) Under-employment</p> <p>(3) Fiscal Deficit</p> <p>(4) Unfavourable and alarming balance of payment</p>  |
| 67.          | <p>Top management works on</p> <p>(1) Corporate plan                      (2) Strategic plan</p> <p>(3) Budgeting                              (4) Both (1) and (2)</p>  |

| Question No. | Questions  |
|--------------|--|
| 68.          | Which one of the following is not a key management skill in planning ?<br>(1) IT and Computing Skills    (2) Analytical skills<br>(3) Communication skills       (4) Conceptual skills   |
| 69.          | Organisation establishes relationship between<br>(1) Customer, work and resources<br>(2) People, work and management<br>(3) People, work and resources<br>(4) Customer, work and management  |
| 70.          | _____ refers to the grouping of activities and resources in a logical fashion.<br>(1) Staffing                                (2) Organising<br>(3) Planning                                (4) Controlling  |
| 71.          | The ratio of an organization's output to its inputs is called<br>(1) Production                                (2) Reengineering<br>(3) Output                                    (4) Production   |
| 72.          | The Human Resource Departments are<br>(1) Service departments        (2) Line departments<br>(3) Authority departments    (4) Functional departments   |
| 73.          | Guiding and supervising the efforts of subordinates towards the attainment of the organization's goals describes the function of :<br>(1) Planning                                (2) Organizing<br>(3) Directing                                (4) Controlling |

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|--------------|--|
| 74.          | Directing function of management embraces activities of :<br>(1) Issuing orders to subordinates<br>(2) Supervising subordinates<br>(3) Providing leadership and motivation to subordinates<br>(4) All of the above                             |
| 75.          | Means of collecting and using information, to co-ordinate decision and planning through an organization are termed as<br>(1) Customer Control System (2) Management Control System<br>(3) Financial Control System (4) Business Control System |
| 76.          | What is the first step in a control process ?<br>(1) Set standards (2) Allocate resources<br>(3) Select a strategy (4) Choose key personnel for the task   |
| 77.          | Objective of financial management is :<br>(1) Management of liquidity<br>(2) Maximization of profit<br>(3) Maximization of Shareholder's Wealth<br>(4) Management of fixed assets  |
| 78.          | Which of the following represents the financing decision ?<br>(1) Designing optimal capital structure<br>(2) Declaring Dividend<br>(3) Paying interest on loans<br>(4) None of the above   |

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|--------------|---|
| 79.          | Permanent working capital<br>(1) Varies with seasonal needs<br>(2) Include fixed assets<br>(3) Includes accounts payable<br>(4) Is the amount of current assets required to meet a firm's long-term minimum needs   |
| 80.          | Management of working capital implies trade-off between :<br>(1) Cost and revenue                      (2) Liquidity and profitability<br>(3) Assets and liabilities                (4) Debtors and Creditors   |
| 81.          | E-commerce does not include<br>(1) A business's interaction with its suppliers<br>(2) A business's interactions with its customers<br>(3) Interactions among the various departments within the business<br>(4) Interactions among the geographically dispersed units of the business |
| 82.          | Centralised control in MNC's implies control exercised by<br>(1) Branches                                      (2) Subsidiaries<br>(3) Parliament                                    (4) Headquarters   |
| 83.          | In a co-operative society the principle followed is<br>(1) one share one vote                      (2) one man one vote<br>(3) no vote    (4) multiple votes  |

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| 84.          | Which of the following is not a component of a set of financial statements?<br>(1) A management commentary<br>(2) A statement of cash flows<br>(3) A set of notes<br>(4) A statement of changes in equity   |
| 85.          | ₹ 2,000 received from A, is credited in the account B. It is an error of<br>(1) Principle<br>(2) Compensatory<br>(3) Commission<br>(4) Omission   |
| 86.          | In not-for-profit organisations, excess of expenditure over income is called<br>(1) Loss<br>(2) Profit<br>(3) Surplus<br>(4) Deficit  |
| 87.          | Provisions are<br>(1) Appropriation of profit<br>(2) Charge on profits<br>(3) Both (a) and (b)<br>(4) None  |
| 88.          | Management Information System (MIS)<br>(1) Create and share documents that support day-to-day office activities<br>(2) Process business transactions<br>(3) Capture and reproduce the knowledge of an expert problem solver<br>(4) Use the transaction data to produce information needed by managers to run the business |









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(PG-EE-2019)

Subject : M. Com. (Hons.) 5 Years

Code

**C**

Sr. No. 10675

**SET-“Z”**

Time : 1¼ Hours

Total Questions : 100

Max. Marks : 100

Roll No. \_\_\_\_\_ (in figure) \_\_\_\_\_ (in words)

Name : \_\_\_\_\_ Date of Birth : \_\_\_\_\_

Father's Name : \_\_\_\_\_ Mother's Name : \_\_\_\_\_

Date of Examination : \_\_\_\_\_

(Signature of the candidate)

(Signature of the Invigilator)

**CANDIDATES MUST READ THE FOLLOWING INFORMATION/ INSTRUCTIONS BEFORE STARTING THE QUESTION PAPER.**

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2. The candidates must return the Question book-let as well as OMR answer-sheet to the Invigilator concerned before leaving the Examination Hall, failing which case of use of unfair-means / mis-behaviour will be registered against him / her in addition to lodging of an FIR with the police. Further the answer-sheet such a candidate will not be evaluated.
3. Keeping in view the transparency of the examination system, carbonless OMR Sheet is provided to the candidate so that a copy of OMR Sheet may be kept the candidate.
4. Question Booklet along-with answer key of all the A,B,C and D code shall be got uploaded on the University Website immediately after the conduct of Entrance Examination. Candidates may raise valid objection/complaint if any, with regard to discrepancy in the question booklet/answer key within 24 hours of uploading the same on the University website. The complaint be sent by the students to the Controller of Examinations by hand or through email. Thereafter, no complaint in any case will be considered.
5. The candidate MUST NOT do any rough work or writing in the OMR Answer-Sheet. Rough work, if any, may be done in the question book-let itself. Answers MUST NOT be ticked in the Question book-let.
6. There will be no negative marking. Each correct answer will be awarded one full mark. Cutting, erasing, overwriting and more than one answer in OMR Answer-Sheet will be treated as incorrect answer.
7. Use only Black or Blue **BALL POINT PEN** of good quality in the OMR Answer-Sheet.
8. BEFORE ANSWERING THE QUESTIONS, THE CANDIDATES SHOULD ENSURE THAT THEY HAVE BEEN SUPPLIED CORRECT AND COMPLETE BOOK-LET. COMPLAINTS, IF ANY, REGARDING MISPRINTING ETC. WILL NOT BE ENTERTAINED 30 MINUTES AFTER STARTING OF THE EXAMINATION.



*Hevelli*

*Prakash*

*Dulsi Praman*

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| 19.          | Which among the following is not an element of computer system ?<br>(1) Malware (2) Hardware<br>(3) Software (4) People   |
| 20.          | What is the role of an accounting information system to an organisation ?<br>(1) Gather data about the organisation's activities<br>(2) Provide a means for business data storage and processing<br>(3) Convert business data into useful information<br>(4) All of above   |







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| 42.          | <p>If the amount claimed by a consumer as compensation is ₹ 89 lakhs, the case under the Consumer Protection Act shall be filed with</p> <ol style="list-style-type: none"><li>(1) District Consumer Redressal Forum</li><li>(2) State Consumer Disputes Redressal Forum</li><li>(3) National Consumer Disputes Redressal Commission</li><li>(4) Supreme Court</li></ol> |
| 43.          | <p>What is the process by which individuals pursue opportunities without regard to resources they currently control ?</p> <ol style="list-style-type: none"><li>(1) Startup management</li><li>(2) Entrepreneurship</li><li>(3) Financial analysis</li><li>(4) Feasibility planning</li></ol>  |
| 44.          | <p>_____ actions by an entrepreneur is most likely to contribute to creative destructions.</p> <ol style="list-style-type: none"><li>(1) Development of a new product</li><li>(2) Tax-over of a competitor</li><li>(3) Issuing shares</li><li>(4) None of these</li></ol>  |
| 45.          | <p>As a company grows, the entrepreneur should focus on his/her.</p> <ol style="list-style-type: none"><li>(1) Technical ability to complete a project</li><li>(2) Written Communication</li><li>(3) Management and motivation skills</li><li>(4) Public speaking</li></ol>  |

| Question No. | Questions  |
|--------------|--|
| 46.          | Goodwill is _____<br>(1) An intangible asset                      (2) A fixed asset<br>(3) Realisable                                      (4) All of the above  |
| 47.          | What does not affect the goodwill of the firm ?<br>(1) Better customer service      (2) Location of firms<br>(3) Personal reputation              (4) None of these  |
| 48.          | An asset which is not fictitious but intangible in nature, having realisable value<br>(1) Machinery                                      (2) Goodwill<br>(3) Building                                        (4) Furniture                 |
| 49.          | Following are the essential elements of a partnership firm except<br>(1) at least two persons<br>(2) there is an agreement between all partners<br>(3) equal share of profits and losses<br>(4) partnership agreement is for some business |
| 50.          | In the presence of an agreement interest on capital is to be provided from<br>(1) Profit    (2) Capital<br>(3) Partner's personally                      (4) None of these                       |

| Question No. | Questions   |
|--------------|---|
| 51.          | <p>The following is not an objective of management</p> <p>(1) Earning projects                      (2) Growth of the organisation<br/> (3) Providing employment              (4) Policy making</p>   |
| 52.          | <p>Directing function of management implies</p> <p>(i) Planning                                  (ii) Staffing<br/> (iii) Leadership                              (iv) Motivation</p> <p>Choose the correct answer using the codes given below :</p> <p>(1) (i) and (ii)                                  (2) (iii) and (iv)<br/> (3) (ii) and (iv)                                  (4) (ii), (iii) and (iv)</p> |
| 53.          | <p>Esprit de corps principle of management states that</p> <p>(1) Labour turnover should be minimised<br/> (2) Discipline should be maintained<br/> (3) There is need for teamwork<br/> (4) There should be only one superior for each subordinate</p>  |
| 54.          | <p>Which feature does not form one of Fayol's 14 principles of management?</p> <p>(1) Individualism                                  (2) Order<br/> (3) Initiative    (4) Esprit de corps</p>   |
| 55.          | <p>Which among these is not a method of privatization ?</p> <p>(1) Denationalization                                  (2) Franchising<br/> (3) Sale of Business                                  (4) All of these</p>   |

| Question No. | Questions   |
|--------------|---|
| 56.          | The pre-liberalization era of Indian Economy was under the grip of<br>(1) Unemployment<br>(2) Under-employment<br>(3) Fiscal Deficit<br>(4) Unfavourable and alarming balance of payment                |
| 57.          | Top management works on<br>(1) Corporate plan                      (2) Strategic plan<br>(3) Budgeting                              (4) Both (1) and (2)  |
| 58.          | Which one of the following is not a key management skill in planning ?<br>(1) IT and Computing Skills    (2) Analytical skills<br>(3) Communication skills        (4) Conceptual skills                 |
| 59.          | Organisation establishes relationship between<br>(1) Customer, work and resources<br>(2) People, work and management<br>(3) People, work and resources<br>(4) Customer, work and management             |
| 60.          | _____ refers to the grouping of activities and resources in a logical fashion.<br>(1) Staffing                              (2) Organising<br>(3) Planning                              (4) Controlling |







| Question No. | Questions   |
|--------------|---|
| 71.          | <p>The amount due to the deceased partner is paid to his</p> <p>(1) Father (2) Executors</p> <p>(3) Mother (4) Wife</p>   |
| 72.          | <p>When the realisation expenses are to be borne by a partner, it is credited to :</p> <p>(1) Cash A/c (2) Partner's Capital A/c</p> <p>(3) Realisation A/c (4) Profit and Loss A/c</p>   |
| 73.          | <p>At the time of dissolution of a firm, assets taken over by a partner should be</p> <p>(1) Credited to Realisation A/c</p> <p>(2) Debited to Realisation A/c</p> <p>(3) Realisation A/c should neither be debited nor credited</p> <p>(4) None of the above</p> |
| 74.          | <p>Securities premium account is shown in the balance sheet under</p> <p>(1) Miscellaneous expenditure (2) Current liabilities</p> <p>(3) Reserve and Surplus (4) None of these</p>   |
| 75.          | <p>At the time of forfeiture, share capital account is debited with</p> <p>(1) Face value (2) Issued value</p> <p>(3) Paid-up value (4) Called-up value</p>   |
| 76.          | <p>Private placement covers—</p> <p>(1) Shares (2) Preference shares</p> <p>(3) Debentures (4) All of the above</p>   |

| Question No. | Questions  |
|--------------|--|
| 77.          | <p>ESoP stands for _____ and was developed by</p> <p>(1) Employee Stock ownership Plans; Wallace Forbes<br/> (2) Employee Stock ownership Programs; Louis Kelso<br/> (3) Employee Stock ownership Plans; Louis Kelso<br/> (4) Employee Share ownership Programs; Louis Kelso</p>   |
| 78.          | <p>Voluntary return of shares for cancellation by the shareholders is called</p> <p>(1) Surrender of shares                      (2) Forfeiture of shares<br/> (3) Cancellation of shares                      (4) Distribution of shares</p>  |
| 79.          | <p>Share allotment account is a</p> <p>(1) Real account                                      (2) Personal account<br/> (3) Company account                                      (4) Nominal Company account</p>  |
| 80.          | <p>A company invited application for subscription of 5,000 shares. The applications were received for 6,000 shares. The shares were allotted on pro-rata bases. If 180 shares are allotted to Ram, how many shares would be applied by him ?</p> <p>(1) 180                      (2) 216                      (3) 150                      (4) 175</p>               |
| 81.          | <p>Kavita is an ethically centered production manager so she will ship a product</p> <p>(1) only after all its problems have been eliminated<br/> (2) only if the shipping people use packing material that does not harm the environment<br/> (3) only after an ethics committee has approved it<br/> (4) as quickly as she can to meet the customer's schedule</p> |

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| 82.          | <p>_____ is when a firm engages in social actions because of its obligation to meet certain economic and legal responsibilities.</p> <p>(1) Social responsiveness      (2) Social Responsibility<br/>(3) Social obligation          (4) None of the above</p>             |
| 83.          | <p>Which of the following trade policies limits specified quantity of goods to be imported at one tariff rate</p> <p>(1) Import tariff                      (2) Quota<br/>(3) Specific tariff                      (4) All of the above</p>                               |
| 84.          | <p>David Ricardo presented the theory of international trade called :</p> <p>(1) Theory of absolute advantage<br/>(2) Theory of equal advantage<br/>(3) Theory of total advantage<br/>(4) Theory of comparative advantage</p>   |
| 85.          | <p>The balance of payments of a country on current account is equal to</p> <p>(1) Balance of trade plus short-term<br/>(2) Balance of trade plus net invisible exports<br/>(3) Balance of payment minus capital flows<br/>(4) Balance of invisible trade plus imports</p> |
| 86.          | <p>Which one is not an international organisation</p> <p>(1) SAARC                                      (2) ASEAN<br/>(3) CBDT                                      (4) ASEM</p>  |

| Question No. | Questions  |
|--------------|--|
| 87.          | Identify the activity which is not an auxiliary to trade ?<br>(1) Mining (2) Banking<br>(3) Warehousing (4) Insurance  |
| 88.          | Which of the following cannot be classified as an objective of business ?<br>(1) Investment (2) Productivity<br>(3) Innovation (4) Profit earning  |
| 89.          | Which of the following is not one of the environmental factors that may influence the potential of a small business ?<br>(1) Clusters of technically advanced small firms<br>(2) An industry with economies of scale<br>(3) Banks recognising the needs of small firms<br>(4) Affluent population providing a market |
| 90.          | Which is the source of mid-term finance ?<br>(1) Micro Credit<br>(2) Collect advances from purchasers<br>(3) Specialized Financial Institution<br>(4) Discounting the bills receivable   |
| 91.          | Which of the following is not a function of a finance manager ?<br>(1) Procurement of fund<br>(2) Allocation of fund<br>(3) Manoeuvring the share price<br>(4) Maintaining balance between risk and return   |

| Question No. | Questions   |
|--------------|---|
| 92.          | Dividend decision is related to<br>(1) Right issue of share                      (2) Reinvestment requirement<br>(3) Cash flow statement                      (4) None of the above   |
| 93.          | Which of the following is incorrect for NoI ?<br>(1) $K_e$ is constant                              (2) $K_o$ is constant<br>(3) $K_d$ is constant                              (4) $K_d$ and $K_o$ are constant  |
| 94.          | In Pecking order theory, the first priority is given to<br>(1) Fresh equity                                      (2) Fresh loan<br>(3) Mix of debt and equity                      (4) Retained earnings  |
| 95.          | Definition of financial planning is<br>(1) "Financial planning is the process of meeting one's life goals through the proper management of personal finances."<br>(2) "Financial planning is the process of meeting one's life goals."<br>(3) "Financial planning is the proper management of personal finances."<br>(4) All of the above |
| 96.          | Number of steps of financial planning are<br>(1) 4                      (2) 5                      (3) 6                      (4) 7   |
| 97.          | Funds provided by suppliers of funds in financial markets are classified as<br>(1) Compounded funds                      (2) Savings funds<br>(3) Demand of loan-able funds              (4) Supply of loan-able funds  |

| Question No. | Questions   |
|--------------|---|
| 98.          | <p>In primary markets, first time issued shares to be publicly traded, in stock markets is considered as</p> <p>(1) Traded offering                      (2) Initial Public offering</p> <p>(3) Public markets                      (4) Issuance offering</p> |
| 99.          | <p>Myopia means</p> <p>(1) Short-sightedness                      (2) Far-sightedness</p> <p>(3) Procutive                      (4) None of these</p>   |
| 100.         | <p>Marketing is</p> <p>(1) Qualitative process                      (2) Logical process</p> <p>(3) Mathematical process                      (4) Managerial process</p>   |
|              |   |

(DO NOT OPEN THIS QUESTION BOOKLET BEFORE TIME OR UNTIL YOU ARE ASKED TO DO SO)

(PG-EE-2019)

Subject : M. Com. (Hons.) 5 Years

Code

**D**

Sr. No. 10672

**SET-“Z”**

Time : 1¼ Hours

Total Questions : 100

Max. Marks : 100

Roll No. \_\_\_\_\_ (in figure) \_\_\_\_\_ (in words)

Name : \_\_\_\_\_ Date of Birth : \_\_\_\_\_

Father's Name : \_\_\_\_\_ Mother's Name : \_\_\_\_\_

Date of Examination : \_\_\_\_\_

(Signature of the candidate)

(Signature of the Invigilator)

**CANDIDATES MUST READ THE FOLLOWING INFORMATION/ INSTRUCTIONS BEFORE STARTING THE QUESTION PAPER.**

1. All questions are compulsory.
2. The candidates must return the Question book-let as well as OMR answer-sheet to the Invigilator concerned before leaving the Examination Hall, failing which a case of use of unfair-means / mis-behaviour will be registered against him / her, in addition to lodging of an FIR with the police. Further the answer-sheet of such a candidate will not be evaluated.
3. Keeping in view the transparency of the examination system, carbonless OMR Sheet is provided to the candidate so that a copy of OMR Sheet may be kept by the candidate.
4. Question Booklet along-with answer key of all the A,B,C and D code shall be got uploaded on the University Website immediately after the conduct of Entrance Examination. Candidates may raise valid objection/complaint if any, with regard to discrepancy in the question booklet/answer key within 24 hours of uploading the same on the University website. The complaint be sent by the students to the Controller of Examinations by hand or through email. Thereafter, no complaint in any case will be considered.
5. The candidate MUST NOT do any rough work or writing in the OMR Answer-Sheet. Rough work, if any, may be done in the question book-let itself. Answers MUST NOT be ticked in the Question book-let.
6. There will be no negative marking. Each correct answer will be awarded one full mark. Cutting, erasing, overwriting and more than one answer in OMR Answer-Sheet will be treated as incorrect answer.
7. Use only Black or Blue **BALL POINT PEN** of good quality in the OMR Answer-Sheet.
8. BEFORE ANSWERING THE QUESTIONS, THE CANDIDATES SHOULD ENSURE THAT THEY HAVE BEEN SUPPLIED CORRECT AND COMPLETE BOOK-LET. COMPLAINTS, IF ANY, REGARDING MISPRINTING ETC. WILL NOT BE ENTERTAINED 30 MINUTES AFTER STARTING OF THE EXAMINATION.



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| Question No. | Questions   |
|--------------|---|
| 1.           | Kavita is an ethically centered production manager so she will ship a product<br>(1) only after all its problems have been eliminated<br>(2) only if the shipping people use packing material that does not harm the environment<br>(3) only after an ethics committee has approved it<br>(4) as quickly as she can to meet the customer's schedule |
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| 6.           | Which one is not an international organisation<br>(1) SAARC (2) ASEAN<br>(3) CBDT (4) ASEM   |
| 7.           | Identify the activity which is not an auxiliary to trade ?<br>(1) Mining (2) Banking<br>(3) Warehousing (4) Insurance  |
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| 10.          | Which is the source of mid-term finance ?<br>(1) Micro Credit<br>(2) Collect advances from purchasers<br>(3) Specialized Financial Institution<br>(4) Discounting the bills receivable   |







| Question No. | Questions  |
|--------------|--|
| 27.          | <p>When balance sheet prepared after the new partnership agreement, assets and liabilities are recorded at</p> <p>(1) Realisable value                      (2) Revalued figure<br/>(3) Original value                         (4) Current Cost</p>  |
| 28.          | <p>A, B and C are partners sharing profits equally. A retires and goodwill appearing in the books at ₹ 3,000 is valued at ₹ 9,000. A will get credit of</p> <p>(1) ₹ 3,000                                      (2) ₹ 1,500<br/>(3) ₹ 1,000                                      (4) ₹ 2,000</p>                             |
| 29.          | <p>Outgoing partner is compensated for parting with firm's future profits in favour of remaining partners. The remaining partners contribute to such compensation in</p> <p>(1) Sacrificing ratio                         (2) Capital ratio<br/>(3) Gaining ratio                               (4) Profit sharing ratio</p> |
| 30.          | <p>At the time of death of a partner firm gets___ from the insurance company on a policy taken jointly on the life of all partners.</p> <p>(1) Policy value                                (2) Premium amount<br/>(3) Surrender value                         (4) None of these</p>  |
| 31.          | <p>Which of the following is not a function of a finance manager ?</p> <p>(1) Procurement of fund<br/>(2) Allocation of fund<br/>(3) Manoeuvring the share price<br/>(4) Maintaining balance between risk and return</p>   |

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| Question No. | Questions  |
|--------------|--|
| 43.          | <p>Esprit de corps principle of management states that</p> <p>(1) Labour turnover should be minimised</p> <p>(2) Discipline should be maintained</p> <p>(3) There is need for teamwork</p> <p>(4) There should be only one superior for each subordinate</p> |
| 44.          | <p>Which feature does not form one of Fayol's 14 principles of management?</p> <p>(1) Individualism                      (2) Order</p> <p>(3) Initiative                              (4) Esprit de corps</p>  |
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| 50.          | _____ refers to the grouping of activities and resources in a logical fashion.<br>(1) Staffing                                (2) Organising<br>(3) Planning                                (4) Controlling   |
| 51.          | E-commerce does not include<br>(1) A business's interaction with its suppliers<br>(2) A business's interactions with its customers<br>(3) Interactions among the various departments within the business<br>(4) Interactions among the geographically dispersed units of the business |
| 52.          | Centralised control in MNC's implies control exercised by<br>(1) Branches                                (2) Subsidies<br>(3) Parliament                                (4) Headquarters  |

| Question No. | Questions   |
|--------------|---|
| 53.          | In a co-operative society the principle followed is<br>(1) one share one vote                      (2) one man one vote<br>(3) no vote    (4) multiple votes  |
| 54.          | Which of the following is not a component of a set of financial statements?<br>(1) A management commentary<br>(2) A statement of cash flows<br>(3) A set of notes<br>(4) A statement of changes in equity   |
| 55.          | ₹ 2,000 received from A, is credited in the account B. It is an error of<br>(1) Principle    (2) Compensatory<br>(3) Commission    (4) Omission   |
| 56.          | In not-for-profit organisations, excess of expenditure over income is called<br>(1) Loss    (2) Profit<br>(3) Surplus    (4) Deficit  |
| 57.          | Provisions are<br>(1) Appropriation of profit                      (2) Charge on profits<br>(3) Both (a) and (b)                                      (4) None  |
| 58.          | Management Information System (MIS)<br>(1) Create and share documents that support day-to-day office activities<br>(2) Process business transactions<br>(3) Capture and reproduce the knowledge of an expert problem solver<br>(4) Use the transaction data to produce information needed by managers to run the business |

| Question No. | Questions   |
|--------------|---|
| 59.          | Which among the following is not an element of computer system ?<br>(1) Malware (2) Hardware<br>(3) Software (4) People   |
| 60.          | What is the role of an accounting information system to an organisation ?<br>(1) Gather data about the organisation's activities<br>(2) Provide a means for business data storage and processing<br>(3) Convert business data into useful information<br>(4) All of above |
| 61.          | The ratio of an organization's output to its inputs is called<br>(1) Production (2) Reengineering<br>(3) Output (4) Production  |
| 62.          | The Human Resource Departments are<br>(1) Service departments (2) Line departments<br>(3) Authority departments (4) Functional departments  |
| 63.          | Guiding and supervising the efforts of subordinates towards the attainment of the organization's goals describes the function of :<br>(1) Planning (2) Organizing<br>(3) Directing (4) Controlling  |

| Question No. | Questions  |
|--------------|--|
| 64.          | Directing function of management embraces activities of :<br>(1) Issuing orders to subordinates<br>(2) Supervising subordinates<br>(3) Providing leadership and motivation to subordinates<br>(4) All of the above                             |
| 65.          | Means of collecting and using information, to co-ordinate decision and planning through an organization are termed as<br>(1) Customer Control System (2) Management Control System<br>(3) Financial Control System (4) Business Control System |
| 66.          | What is the first step in a control process ?<br>(1) Set standards (2) Allocate resources<br>(3) Select a strategy (4) Choose key personnel for the task   |
| 67.          | Objective of financial management is :<br>(1) Management of liquidity<br>(2) Maximization of profit<br>(3) Maximization of Shareholder's Wealth<br>(4) Management of fixed assets  |
| 68.          | Which of the following represents the financing decision ?<br>(1) Designing optimal capital structure<br>(2) Declaring Dividend<br>(3) Paying interest on loans<br>(4) None of the above   |

| Question No. | Questions   |
|--------------|---|
| 69.          | Permanent working capital<br>(1) Varies with seasonal needs<br>(2) Include fixed assets<br>(3) Includes accounts payable<br>(4) Is the amount of current assets required to meet a firm's long-term minimum needs   |
| 70.          | Management of working capital implies trade-off between :<br>(1) Cost and revenue                      (2) Liquidity and profitability<br>(3) Assets and liabilities                (4) Debtors and Creditors   |
| 71.          | Consumer Protection Act is applicable to<br>(1) Immovable goods                      (2) Movable goods<br>(3) All goods and services                (4) Specific goods and services   |
| 72.          | If the amount claimed by a consumer as compensation is ₹ 89 lakhs, the case under the Consumer Protection Act shall be filed with<br>(1) District Consumer Redressal Forum<br>(2) State Consumer Disputes Redressal Forum<br>(3) National Consumer Disputes Redressal Commission<br>(4) Supreme Court |
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| 76.          | <p>Goodwill is _____</p> <p>(1) An intangible asset                      (2) A fixed asset<br/>(3) Realisable                                      (4) All of the above</p>  |
| 77.          | <p>What does not affect the goodwill of the firm ?</p> <p>(1) Better customer service      (2) Location of firms<br/>(3) Personal reputation              (4) None of these</p>  |
| 78.          | <p>An asset which is not fictitious but intangible in nature, having realisable value</p> <p>(1) Machinery                                      (2) Goodwill<br/>(3) Building                                        (4) Furniture</p> |

| Question No. | Questions   |
|--------------|---|
| 79.          | Following are the essential elements of a partnership firm except<br>(1) at least two persons<br>(2) there is an agreement between all partners<br>(3) equal share of profits and losses<br>(4) partnership agreement is for some business  |
| 80.          | In the presence of an agreement interest on capital is to be provided from<br>(1) Profit (2) Capital<br>(3) Partner's personally (4) None of these  |
| 81.          | What is the effect on the Net Assets if cash is received from debtors of ₹ 4,50,000 ?<br>(1) No changes (2) Increase<br>(3) Decrease (4) None of these  |
| 82.          | Accounting standards _____ the statue.<br>(1) Can over-ride (2) May over-ride<br>(3) Cannot over-ride (4) None of these   |
| 83.          | ₹ 1,500 received from sub-tenant for rent and entered correctly in the cash book is posted to the debit of the rent account. In the trial balance<br>(1) Subject to other entries being correct the total will agree<br>(2) The debit total will be greater by ₹ 3,000 than the credit total<br>(3) The debit total will be greater by ₹ 1,500 than the credit total<br>(4) None of the above |





| Question No. | Questions  |
|--------------|--|
| 88.          | Calculate gross profit if it is 20% on sales and cost of goods is ₹ 1,50,000<br>(1) ₹ 24,000 (2) ₹ 37,500<br>(3) ₹ 20,000 (4) None of these                              |
| 89.          | _____ are mobile traders who deal in low priced articles with no fixed place of business.<br>(1) Street stalls (2) Retailers<br>(3) Itinerant traders (4) Agents         |
| 90.          | When goods are imported for the purpose of export is called as _____<br>(1) Foreign trade (2) Home trade<br>(3) Trade (4) Entrepot                                       |
| 91.          | The amount due to the deceased partner is paid to his<br>(1) Father (2) Executors<br>(3) Mother (4) Wife   |
| 92.          | When the realisation expenses are to be borne by a partner, it is credited to :<br>(1) Cash A/c (2) Partner's Capital A/c<br>(3) Realisation A/c (4) Profit and Loss A/c |

| Question No. | Questions  |
|--------------|--|
| 93.          | <p>At the time of dissolution of a firm, assets taken over by a partner should be</p> <p>(1) Credited to Realisation A/c<br/> (2) Debited to Realisation A/c<br/> (3) Realisation A/c should neither be debited nor credited<br/> (4) None of the above</p>                      |
| 94.          | <p>Securities premium account is shown in the balance sheet under</p> <p>(1) Miscellaneous expenditure (2) Current liabilities<br/> (3) Reserve and Surplus (4) None of these</p>  |
| 95.          | <p>At the time of forfeiture, share capital account is debited with</p> <p>(1) Face value (2) Issued value<br/> (3) Paid-up value (4) Called-up value</p>  |
| 96.          | <p>Private placement covers—</p> <p>(1) Shares (2) Preference shares<br/> (3) Debentures (4) All of the above</p>  |
| 97.          | <p>ESoP stands for _____ and was developed by</p> <p>(1) Employee Stock ownership Plans; Wallace Forbes<br/> (2) Employee Stock ownership Programs; Louis Kelso<br/> (3) Employee Stock ownership Plans; Louis Kelso<br/> (4) Employee Share ownership Programs; Louis Kelso</p> |

| Question No. | Questions   |
|--------------|---|
| 98.          | Voluntary return of shares for cancellation by the shareholders is called<br>(1) Surrender of shares                      (2) Forfeiture of shares<br>(3) Cancellation of shares                  (4) Distribution of shares  |
| 99.          | Share allotment account is a<br>(1) Real account                                  (2) Personal account<br>(3) Company account                          (4) Nominal Company account  |
| 100.         | A company invited application for subscription of 5,000 shares. The applications were received for 6,000 shares. The shares were allotted on pro-rata bases. If 180 shares are allotted to Ram, how many shares would be applied by him ?<br>(1) 180                      (2) 216                      (3) 150                      (4) 175 |
|              |   |

**Non- Centralized Entrance Test Answer Key of M. Com (Hons.) 5 year  
Integrated - 2019-20**

| Question No. | Code-A | Code-B | Code-C | Code-D |
|--------------|--------|--------|--------|--------|
| 1            | A      | B      | D      | A      |
| 2            | C      | D      | A      | C      |
| 3            | B      | D      | C      | B      |
| 4            | C      | A      | D      | D      |
| 5            | D      | C      | B      | B      |
| 6            | A      | A      | A      | C      |
| 7            | B      | B      | C      | A      |
| 8            | B      | D      | A      | A      |
| 9            | C      | C      | D      | B      |
| 10           | D      | A      | B      | C      |
| 11           | A      | C      | C      | D      |
| 12           | C      | B      | D      | D      |
| 13           | B      | A      | B      | D      |
| 14           | D      | D      | A      | C      |
| 15           | B      | A      | C      | C      |
| 16           | C      | C      | D      | A      |
| 17           | A      | D      | B      | B      |
| 18           | A      | B      | D      | C      |
| 19           | B      | A      | A      | B      |
| 20           | C      | D      | D      | A      |
| 21           | C      | B      | A      | B      |
| 22           | D      | B      | C      | D      |
| 23           | B      | A      | B      | D      |
| 24           | A      | C      | C      | A      |
| 25           | C      | D      | D      | C      |
| 26           | D      | D      | A      | A      |
| 27           | B      | C      | B      | B      |
| 28           | D      | A      | B      | D      |
| 29           | A      | B      | C      | C      |
| 30           | D      | C      | D      | A      |
| 31           | D      | A      | D      | C      |
| 32           | B      | C      | D      | B      |
| 33           | C      | B      | D      | A      |
| 34           | A      | D      | C      | D      |
| 35           | C      | B      | C      | A      |
| 36           | D      | C      | A      | C      |
| 37           | B      | A      | B      | D      |
| 38           | A      | A      | C      | B      |
| 39           | C      | B      | B      | A      |
| 40           | B      | C      | A      | D      |
| 41           | D      | D      | C      | D      |
| 42           | A      | D      | B      | B      |
| 43           | C      | D      | B      | C      |
| 44           | D      | C      | A      | A      |
| 45           | B      | C      | C      | C      |
| 46           | A      | A      | D      | D      |
| 47           | C      | B      | D      | B      |
| 48           | A      | C      | B      | A      |
| 49           | D      | B      | C      | C      |
| 50           | B      | A      | A      | B      |

*Ramendra*  
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| Question No. | Code-A | Code-B | Code-C | Code-D |
|--------------|--------|--------|--------|--------|
| 51           | C      | C      | D      | C      |
| 52           | B      | B      | B      | D      |
| 53           | A      | B      | C      | B      |
| 54           | D      | A      | A      | A      |
| 55           | A      | C      | C      | C      |
| 56           | C      | D      | D      | D      |
| 57           | D      | D      | B      | B      |
| 58           | B      | B      | A      | D      |
| 59           | A      | C      | C      | A      |
| 60           | D      | A      | B      | D      |
| 61           | C      | D      | B      | D      |
| 62           | B      | B      | D      | A      |
| 63           | B      | C      | D      | C      |
| 64           | A      | A      | A      | D      |
| 65           | C      | C      | C      | B      |
| 66           | D      | D      | A      | A      |
| 67           | D      | B      | B      | C      |
| 68           | B      | A      | D      | A      |
| 69           | C      | C      | C      | D      |
| 70           | A      | B      | A      | B      |
| 71           | B      | D      | B      | C      |
| 72           | D      | A      | B      | B      |
| 73           | D      | C      | A      | B      |
| 74           | A      | D      | C      | A      |
| 75           | C      | B      | D      | C      |
| 76           | A      | A      | D      | D      |
| 77           | B      | C      | C      | D      |
| 78           | D      | A      | A      | B      |
| 79           | C      | D      | B      | C      |
| 80           | A      | B      | C      | A      |
| 81           | B      | C      | A      | A      |
| 82           | B      | D      | C      | C      |
| 83           | A      | B      | B      | B      |
| 84           | C      | A      | D      | C      |
| 85           | D      | C      | B      | D      |
| 86           | D      | D      | C      | A      |
| 87           | C      | B      | A      | B      |
| 88           | A      | D      | A      | B      |
| 89           | B      | A      | B      | C      |
| 90           | C      | D      | C      | D      |
| 91           | D      | A      | C      | B      |
| 92           | D      | C      | B      | B      |
| 93           | D      | B      | A      | A      |
| 94           | C      | C      | D      | C      |
| 95           | C      | D      | A      | D      |
| 96           | A      | A      | C      | D      |
| 97           | B      | B      | D      | C      |
| 98           | C      | B      | B      | A      |
| 99           | B      | C      | A      | B      |
| 100          | A      | D      | D      | C      |

*Shweta*  
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*Pawan*  
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*Pratik*  
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