(Total No. of printed pages: 23)

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(PG-EE-2022)

### **COMMERCE**

Sr. No. 11157

| Code | A |  |
|------|---|--|
|      |   |  |

| Time: 1¼ Hours               | Total Ques  | tions: 100       | Max. Marks: 100          |
|------------------------------|-------------|------------------|--------------------------|
| Roll No(                     | (in figure) |                  | (in words)               |
| Name :                       |             | Father's Name    | <b>:</b>                 |
| Mother's Name :              |             | _ Date of Examin | nation:                  |
| (Signature of the candidate) |             | (Signat          | cure of the Invigilator) |

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

All questions are compulsory.

The candidates must return the Question book-let as well as OMI answer-sheet to the Invigilator concerned before leaving the Examination Hall failing which a case of use of unfair-means / mis-behaviour will be registere 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.

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.

Question Booklet along with answer key of all the A,B,C and D code will be uploaded on the university website after the conduct of Entrance Examination. In case there is any discrepancy in the Question Booklet/Answer Key, the same may be brought to the notice of the Controller of Examinations in writing within 24 hours of uploading the same on the University Website. Thereafter, no complaint in any case, will be considered.

The candidate MUST NOT do any rough work or writing in the OMR Answer-5. Sheet. Rough work, if any, may be done in the question book-let itself. Answers

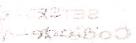
MUST NOT be ticked in the Question book-let.

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.

Use only Black or Blue BALL POINT PEN of good quality in the OMR Answer-

Sheet.

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.



| Question<br>No. | Questions  | motions. |
|-----------------|--|----------|
| 1.              | According to the, all anticipated losses should be received be books of accounts where as all anticipated gains should be ign  |          |
|                 | (1) Convention of materiality  (2) Convention of materiality  (3) Convention of materiality  (4) Convention of materiality  (5) Convention of materiality  |          |
| god Was         | (2) Convention of consistency gnot bood bedubeb ed live if (8)   |          |
|                 | (3) Convention of conservation   |          |
|                 | (4) Convention of full disclosure  |          |
| 2.              | Debit balance of trial balance is shown; ad Niw your griwelled   | .a       |
|                 | (1) In the debit side of Trading Account   |          |
|                 | (2) In the debit side of Profit and Loss Account   |          |
|                 | (3) In the asset side of Balance Sheet (100A atdeb-ball (2)  |          |
|                 | (4) In the liability side of Balance Sheet and of  |          |
| 3.              | Amount spent on increasing the seating capacity of a cinema hall   | is:      |
|                 | (1) Revenue expenditure (4)  |          |
|                 | (2) Capital expenditure and deli mammismo of   |          |
| i entire        | (3) Deferred revenue expenditure   |          |
| erint to        | goods, the following journal entry will be please (4)  |          |
| 4.              | Under which method of depreciation, the book value of asset can be to zero:  | reduced  |
|                 | (1) Straight Line Method as sain reps 3(15) A a robne (C)  |          |
|                 | To Goods Returned Man  |          |
|                 | CA TAIL A  |          |
|                 | (3) Combination of both Methods  |          |
|                 | (4) None from the above and such as the state of the stat |          |

| Question<br>No.  | Questions  | nestion  |
|--|--|--|
| n 5.64   | Accounting treatment of contingent liability in the Final Account  | s of a sole  |
|  | proprietary business is: proprietary business is: proprietary business is:   |  |
|  | (1) It will be shown in the debit side of Profit and Loss Accoun   |  |
|  | (2) It will be shown in the liability side of Balance Sheet  |  |
| 4 + 5 ×  | (3) It will be deducted from long term loan in the liability side of   | f Balanc   |
|  | Sheet Sheet sheet sheet  | er de la companya de   |
|  | (4) It will be stated only outside the Balance Sheet as a footnot  |  |
| 6.   | Following entry will be passed in the books of consignee for l   | ad debt  |
|  | pertaining to consignment:  (1) Bad-debts A/c Dr.  |  |
|  |  |  |
|  | To Consignment Debtors A/c ebis tideb ent (1)  |  |
|  | (2) Bad-debts A/c Dr. teed some Sheet and no (8)   | A service of the serv |
|  | To Consignment: A/c all lo she villideit add all (1)   |  |
| 18;  | (3) Bad-debts A/c Dr.  | -  |
|  | 10 Deptors A/c and all should no mode incom/   | 1 2  |
|  | (4) Consignment A/c Dr. saulibneque sunsyell (1)   |  |
|  | To Consignment Debtors A/c tibrogue ledique (x)  |  |
| 7.   | In a Hire Purchase System when vendor takes back the possession  | ofentir  |
| THE RESIDENCE OF THE PARTY OF T | goods, the following journal entry will be passed in the book  | s of hire  |
| heomber  | purchaser:  (1) Vendor's A/c Dr.   | ***  |
|  |  | And the second   |
|  | To Asset A/c   |  |
|  | (2) Vendor's A/c Dr. boolist and identification (1)  |  |
|  | To Goods Returned A/c  (3) Goods Returned A/c Dr.  | The second secon |
|  | m v v abulant stod a seem  |  |
|  | 74) Asset A/c Dr   | of the second se |
|  | The state of the s |  |
| eg.  | To Vendor's A/c  | The state of the s |

| Question<br>No.  | Questions   | Moisian                                    |
|--|---|--|
| 8.   | When a part of goods sent by head office have not been received<br>branch at the time of balancing the accounts. The head office will<br>following entry:   | 6  |
|  | (2) Branch A/c Dr   | And the second second                      |
| Algorithms of State o | To Goods sent on consignment A/c  |  |
| and the second of the second   | (2) Goods in transit A/c Dr.  |  |
| bris no.   | resubs and p. To Branch A/c marrounes a terio denomina  | 61   |
|  | (3) Goods sent on consignment A/c Dr.   | CYA Chandista                              |
|  | To Branch A/c (2) isolated (f)  | and the                                    |
|  | (4) Branch A/c Dr. (4) Contingency (5)  |  |
|  |   | Children for better commenter of a control |
| 9.<br>ovitoe(¢   | At the time of dissolution of a 'firm- Assets are Rs. 5,00,000; total li are Rs. 2,00,000; amount realised on sale of assets is Rs. 3,10, realisation expenses are Rs. 5,000. What will be the profit or realisation? | abilitie<br>000 and<br>loss of             |
|  | At the time of dissolution of a 'firm- Assets are Rs. 5,00,000; total liare Rs. 2,00,000; amount realised on sale of assets is Rs. 3,10, realisation expenses are Rs. 5,000. What will be the profit of               | abilitie                                   |

| Question<br>No.           | Questions  | A Partie |
|---------------------------|--|----------|
| 961 - 21                  | Which is the social objective of a business?  (1) Creation of new customers  (2) Preventing environment pollution  (3) Worker's participation in management  (4) None from the above   | 8        |
| 12.                       | approach offers a convenient framework for the education of Managers.  (1) Classical (2) Neo-classical (3) Contingency (4) Above all   | on and   |
| 13.<br>epitilid<br>bus 00 | Defining the problem is the first step involved in the process of:  (1) Planning (2) Decision making (3) Corporate planning (4) Leading  | .9       |
| 14.                       | Management by Objective is a technique which requires that the of the enterprise should:  (1) be written and defined in broad terms  (2) lay down the time period for achieving the results  (3) include a plan of action for achieving the desired results  (4) be defined in terms of measurable results | bjective |
| 15.                       | The function of 'staff' in 'line and staff organisation' is to:  (1) take advice from the line  (2) give advice the line  (3) hold authority and responsibility  (4) provide sufficient finance to line  |          |



| Question<br>No. | Questions  |
|-----------------|--|
| 16.             | Delegation can be:  (1) Upward  (3) Sideward  (4) All of these   |
| 17.             | Arrange the following staffing procedure in the correct sequence:  (i) Determining sources of personnel supply  (ii) Preparing personnel specifications  (iii) Selection of personnel  (iv) Determining personnel specifications  (1) (ii), (i), (iv), (iii)  (2) (i), (ii), (iii), (iv)  (3) (ii), (i), (iii), (iv)  (4) (ii), (iii), (iv), (i) |
| 18.             | (4) (ii), (iii), (iv), (i) manufed to send out to be a vocadate?  "Theory X' and "Theory Y' is given by:  (1) Maslow  (2) McGregor  (3) Herzberg  (4) Norman.  |
| 19.             | 'Grapevine' is a term used in relation to:  (1) Formal communication (2) Informal communication (3) Both formal and informal communication (4) Crosswise communication   |
| 20.             | Sequence of steps involved in the process of planned change is:  (1) Unfreezing, moving to new level, refreezing at new model  (2) Moving to new model, unfreezing, refreezing at new model  (3) Refreezing at new model, moving to new model, unfreezing  (4) Unfreezing, refreezing at new model, moving to new level                          |

| Question<br>No. | Questions   |          |
|-----------------|---|----------|
| 21.             | Consent is not said to be free when it is caused by  (1) Coercion (2) Undue influence (3) Fraud (4) All of these  |          |
| 22.             | In case of breach of contract, which of the following remedy is available aggrieved party?  (1) Suit for rescission  (2) Suit for damages  (3) Suit for specific performance  (4) All of these  | lable to |
| 23.             | The amounts deposited in a bank in various accounts:  (1) Can be covered in the area of bailment  (2) Can not be covered in the area of bailment  (3) Can be covered in the area of lien  (4) Can not be covered in the area of lien                  | -81      |
| 24.             | Consumer Protection Act was passed in India on 24-12-1986 but enforced w.e.f  | t it wa  |
| 25.             | Which of the following is not the right of a partner i.e., which he claim as a matter of right?  (1) Right to take part in business  (2) Right to receive remuneration  (3) Right to share profits  (4) Right to have access to the books of accounts | e canno  |

| Questio<br>No. | Questions  | noissand             |
|----------------|--|----------------------|
| 26.            | A, B and C jointly promised to pay Rs. 50,000 to D. Before perfor  | mance of             |
|                | the contract C dies. Hence, the contract:  |                      |
|                | (1) Posemes will Co. 1 1   |                      |
|                | (2) Should be performed by A and B alone   |                      |
|                | (3) Should be performed by A and B along with C's legal represe  | entatives            |
|                | (4) Should be renewed between A, B and D. obl ptarogroup (6)   |                      |
| 27.            | Property in goods means the  |                      |
| may b          | (1) Possession of goods (2) Custody of goods   | 13 C                 |
|                | (3) Ownership of goods (4) Both (1) and (2)  | 750                  |
| 28.            | Central/State Public Information Officer has to provide the info<br>on the payment of prescribed fees withindays from the recei  | rmation<br>pt of the |
|                | request. Mithibbe pennission of Company Law Board tesuper  |                      |
|                | (1) 25 days' midir T well yangmed to (2) and 30 days Hill (1)  |                      |
|                | (1)  |                      |
|                | (3) 35 days (4) 40 days  |                      |
| Vibua1         | -(3) 35 days (4) 40 days and a sum an experiment of the sum and the sum of th | 32.                  |
| 29.            | (3) 35 days (4) 40 days  A company which has ceased to be operative and is no more do  | se<br>oing any       |
|                | (3) 35 days (4) 40 days  A company which has ceased to be operative and is no more do business. It is called as a:  (2) (2) (3) (4) 40 days  | ing any              |
|                | (3) 35 days  (4) 40 days  A company which has ceased to be operative and is no more do business. It is called as a:  (B) (1) Unregistered/illegal association  | se any               |
|                | (3) 35 days  (4) 40 days  A company which has ceased to be operative and is no more do business. It is called as a:  (1) Unregistered/illegal association  (2) Defunct company   | ing any              |
|                | (3) 35 days  (4) 40 days  A company which has ceased to be operative and is no more do business. It is called as a:  (1) Unregistered/illegal association  (2) Defunct company  (3) Dormant company  (4) 40 days  (5) A company which has ceased to be operative and is no more do business. It is called as a:  (C) A company which has ceased to be operative and is no more do business. It is called as a:  (B) A company which has ceased to be operative and is no more do business. It is called as a:  (C) A company which has ceased to be operative and is no more do business. It is called as a:  (B) A company which has ceased to be operative and is no more do business. It is called as a:  (B) A company which has ceased to be operative and is no more do business. It is called as a:  (B) A company which has ceased to be operative and is no more do business. It is called as a:  (B) A company which has ceased to be operative and is no more do business. It is called as a:  (C) A company which has ceased to be operative and is no more do business. It is called as a:  (B) A company which has ceased to be operative and is no more do business.  (B) A company which has ceased to be operative and is no more do business.  (B) A company which has ceased to be operative and is no more do business.  | ing any              |
|                | (3) 35 days  (4) 40 days  A company which has ceased to be operative and is no more do business. It is called as a:  (1) Unregistered/illegal association  (2) Defunct company   |                      |
| 29.            | (3) 35 days  (4) 40 days  A company which has ceased to be operative and is no more do business. It is called as a:  (1) Unregistered/illegal association  (2) Defunct company  (3) Dormant company  (4) Closely held company  (5) Second of the days and the measure of the days are the measure of the days are the measure of the days are the measure of the days.   |                      |
| 29.            | (3) 35 days  (4) 40 days  A company which has ceased to be operative and is no more do business. It is called as a:  (1) Unregistered/illegal association  (2) Defunct company  (3) Dormant company  (4) Closely held company  (5) Lifting of Corporate Veil' of a company refers to:  |                      |
| 30.            | (3) 35 days  (4) 40 days  A company which has ceased to be operative and is no more do business. It is called as a:  (1) Unregistered/illegal association  (2) Defunct company  (3) Dormant company  (4) Closely held company  (5) Lifting of Corporate Veil' of a company refers to:  (6) Grand opening of a new company  | 4.2                  |
| 29. wolld      | (3) 35 days  (4) 40 days  A company which has ceased to be operative and is no more do business. It is called as a:  (1) Unregistered/illegal association  (2) Defunct company  (3) Dormant company  (4) Closely held company  (5) Lifting of Corporate Veil' of a company refers to:  (1) Grand opening of a new company  (2) Changing the name of a company to improve corporate performance of the company of the company  (2) Changing the name of a company to improve corporate performance of the company of t | rmance               |
| 29.            | (3) 35 days  (4) 40 days  A company which has ceased to be operative and is no more do business. It is called as a:  (1) Unregistered/illegal association  (2) Defunct company  (3) Dormant company  (4) Closely held company  (5) Lifting of Corporate Veil' of a company refers to:  (6) Grand opening of a new company  | rmance               |

| QuestionNo.         | Questions  |
|---------------------|--|
| 31.                 | After issuing certificate of incorporation The Registrar of Companies issues/allocates to each registered company.   |
|                     | (1) Company Identification Number  Subject to the property of  |
| evitein             | (2) Corporate Indexing Number and homeotres are the components are the components are the components and homeotres are the components a |
|                     | (3) Corporate Identity Number provided between ad bland & 19   |
|                     | (4) Company Incorporation Number   |
| 32.                 | Alteration in the Name Clause of Memorandum of Association may be made in the following way:   |
| ormatic<br>pt of si | (1) By special resolution and permission from Central Government (2) With the permission of Board of Directors of the Company  |
|                     | (3) With the permission of Company Law Board  (4) With the permission of Company Law Tribunal (1)  |
| <b>33.</b>          | The minimum subscription specified in the prospectus must be received within:  (1) 60 days  (2) 90 days  (3) 120 days  (4) 130 days  |
| 34.                 | Reduction in the share capital of a company can be made in the following way:  |
| orman               | (1) By forfeiture of shares and their re-issue  (2) By refunding surplus capital  (3) Both (1) and (2)   |
| rd mos 1            | (4) None of above  |
|                     | Supundamindan part of margina of (1)   |

| Question<br>No.  | Questions   |
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| 35.  | If there are 12 Directors in a company out of which 4 are on foreign tour, what is the quorum required to hold a valid meeting: |
|  | (1) 2 howards Rain and Fro (2) a 3 stranger contamoral (ii)   |
|  | (3) 4 (4) 5 manualoush browning F (m)   |
| 36.  | Compulsory winding up of a company is made under National Company Law Tribunal in the following circumstances:                  |
|  | (1) When company is not earning profits since last 5 years  |
|  | (2) When company is not paying interest to its debenture holders  |
| d belin  | (3) When company could not recoup its prior losses  |
|  | (4) When company has acted against national interest  |
| 37.  | Compensation management is the vood function of HRM.  |
| cody venyments   | (1) Managerial (2) Operative Operative  |
| \$1  | (3) Planning (4) Motivational (1)   |
| 38.  | From the following who is not associated with HRM?  |
| Loc  | (1) Michael J. Jucious (2) K.K. Devit   |
| uhivihi  | (3) Edwin B. Flippo (4) Dale Yoder  |
|  | performance out to engage the   |
| 39.  | Recruitment is concerned with the process of:   |
| The state of the s | (1) Inviting applications for jobs  |
| มีปลุ่มของกา   | (2) Developing a pool of potential employees  |
| ***********  | (3) Selection of right candidate  |
|  | (1) Induction of employees managing apply liquidal (1)  |
|  | (3) Dale Noder (4) E Breach   |
|  | Carlo Miles a mar extrast   |

| Question<br>No.                     | Questions  | notteau                  |
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| u 40.01                             | Arrange the following in order: 100 15 gl steepoul SI on oradill   | .88.                     |
|                                     | what is the quorum required to bold a valid meanitomorphic (i)   |                          |
|                                     | (ii) Performance appraisal (g)   |                          |
|                                     | (iii) Recruitment  |                          |
| was the first or any other stage of | (iv) Training and development  |                          |
| 'omnoan                             | (iii), (iv), (ii), (i) gragano o lo qua gui miv grasluquo)   | 36.                      |
|                                     | (2) (ii), (iii), (i), (iv) remarking in wollot adt at baudir T wad   |                          |
|                                     | (3) (i) (ii), (iii), (iv)  |                          |
| * ลา                                | (2) When company is not paying interest, (ii), (ii), (iii) told  | 3 197                    |
| 41.                                 | Which wage theory is also known as 'Iron Law of Wages' propor  | ınded                    |
|                                     | David Ricardo: Innetten Jentega bede and ynagmoe nedW (1)  | in 22                    |
| A                                   | (1) -Wages Fund Theory   |                          |
|                                     | (2) Surplus Value Theory of Wage Hamsgansin commenced  | P. 64                    |
|                                     | (3) Subsistence theory of Wage   | .16                      |
|                                     | (4) Compensation Theory of Wage guinnel (8)  |                          |
| 42.                                 | Service and the service of the servi | and the same of the same |
| <b>44.</b>                          | Time wage system is suitable in a manufacturing concern:  (1) Where the production methods and machines are standard:  | .88.                     |
|                                     | <ul><li>(1) Where the production methods and machines are standardis</li><li>(2) Where the productivity of the workers needs to be increased</li></ul>   | sed                      |
|                                     | (3) Where supervisors cannot devote enough attention on in   | With                     |
| The tight has been been a super-    | performance  | dividu                   |
|                                     | (4) Where the quality of work is of utmost significance  | All Co                   |
|                                     |  | .88.                     |
| 43.                                 | "The term industrial relations refers to the relationship management and employees or among employees and their orgathat arise out of employment". This definition is given by:  | betwee<br>unizatio       |
|                                     | 1 /11 PATERILL T 1 A SERVITMENTS D. Andr. 1  |                          |
|                                     | (1) Indian Labour Organization (2) R. A. Lester  |                          |
|                                     | (3) Dale Yoder (4) Breach  |                          |

| Question<br>No.               | Questions  | LEGITA SULLA |
|-------------------------------|--|--------------|
| 44.                           | From the following which is preventive measure to overcome the of industrial unrest:  (1) Grievance Redressal Procedure  (2) Grievance Settlement Authority  (3) Courts of Inquiry  (4) Board of Conciliation  | problem      |
| 45.                           | Schedule is an instrument of gathering the:  (1) Primary data  (2) Secondary data  (3) Both (1) and (2)  (4) None of them  |              |
| 46.                           | Which one of the following statistical measures is not affected by elarge or small values? o has $0 = x$ drive not affected by elarge or small values? o has $0 = x$ drive not affected by elarge or small values? o has $0 = x$ drive not affected by elarge or small values? o has $0 = x$ drive not affected by elarge or small values? O has $0 = x$ drive not affected by | xtremely     |
| <b>47.</b>                    | When coefficient of skewness is zero, the distribution is:  (1) J-shaped (2) U-shaped (3) Symmetrical and hose (4) L-shaped  | 80           |
| 6 100 sec<br>48.<br>31 q52 oc | If the Karl Pearson coefficient of correlation between x and y is the coefficient of correlation between -x and 2y is:  (1) -0.6  (2) -0.3  (3) 0.3  (4) 0.5   | 0.3, ther    |
| 49.                           | Which one of the following statements is not correct:  Fisher's Index  (1) lies between Laspeyre's index (L) and Paasche's index (P)  (2) is the arithmetic mean of L and P  (3) is the geometric mean of L and P  (4) All are not correct   |              |

| Questio<br>No. | Questions   | none                     |
|----------------|---|--------------------------|
| 50.            | Additive Model of time series can be expressed symbolically as:  (1) Y=T+S+C+I  (2) Y=T+S+C-I  (3) Subsect Resemble some void (1)   |                          |
|                | (3) Y=T+S-C+I (3) (artist of laquity (3) (artist of laquity (3) (artist of laquity (3) (artist of laquity (3) (bookd of Conciliation  | The second second second |
| 51.            | If two events A and B are independent, the probability that they occur is given by:  (1) $P(A) + P(B)$ (2) $P(A) \times P(B)$ (3) $P(A) - P(B)$ (4) $P(A) + P(B) - P(AB)$   | will bo                  |
| 52.            | The normal distribution with x = 0 and σ = 1 is known as:  (1) Standard normal distribution (2) Poisson distribution (3) Standard Deviation (4) None of these (5) T(B) T(B) (6) T(B) (7) T(B) (8) T(B) (9) T(B) (1) T(B) (1) T(B) (1) T(B) (1) T(B) (2) T(B) (3) None of these (4) None of these (5) T(B) (6) T(B) (7) T(B) (7) T(B) (8) T(B) (9) T(B) (1) T(B) ( | .01                      |
| <b>53.</b>     | X who holds 100 shares of Rs 10 each foils to 100 shares  |                          |
| 9.3. th        | shares at Rs. 6 each as fully paid. The amount to be transferred to reserve account would be:  (1) Rs. 200  (2) Rs. 300  (3) Rs. 400  (4) Rs. 600   | sued (<br>capit          |
|                | Prem Ltd. Company issues 3,000, 15% debentures of Rs. 100 each discount of Rs. 7.5 repayable at a premium of 5% at the end of 5 year loss on issue of debenture will be:  (1) Rs. 22,500  (2) Rs. 30,000  (3) Rs. 37,500  (4) Rs. 45,000  | ch at                    |



| Question<br>No. | Questions  | nostion<br>No.   |
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| 8 155X          | Valuation of share under Net Asset Method is made on the basis of for assumption:  | ollowin  |
|                 | (1) How much amount shareholders will get if company wer liquidation?  | nt in t  |
| eribioi         | (2) How much dividend shareholders will get if company wer   |  |
|                 | (3) How much amount of normal profit shareholders will get if continues its business?  | ompan  |
|                 | (4) How much amount shareholders will get at the end of finance out of current year's profit?  | ial yea  |
| 56.             | Proposed dividend is treated as in the Financial Stateme company at the end of financial year.   | nts of   |
|                 | (1) Current asset of the Company   |  |
|                 | (2) Current liability of the Company (3) Fictitious asset of the Company (4) Long term liability of the Company (5) Example 1 (1) Example 2 (1 |  |
| <b>57</b> :     | In external reconstruction: (1) Existing companies have to be liquidated   | 1.00   |
|                 | <ul> <li>(2) Existing companies have not to be liquidated</li> <li>(3) At least one existing company has to be liquidated</li> <li>(4) No need to form another new company</li> </ul>  | Professional Action Control Co |
| 58.             | When a company went in to liquidation, who will get money at the   | e last i   |
| 101             | (1) Debenture holders (2) Preference creditors (3) Equity shareholders (4) Unsecured creditors   |  |

| Question<br>No. | Questions)   |
|-----------------|--|
|                 | A banking company has to transfer an amount of dome of current year profit to Statutory Reserve.  (1) 20% 100 1 100 11 10 |
| .00<br>angany   | Minority interest is being shown in the Final Accounts of Holds Companies: Ablada is destroy lambour to transme day m wo H  (1) As an expenditure (2) As an income assumption  |
| 61.             | Costing includes:  (1) Cost ascertainment (2) Cost control (3) Both (1) and (2) (4) None of them  (4) Viscours (1) (1) (1)   |
| 62.             | FIFO is advisable in case of: Company of the Company (2)  (1) Rising prices (2) Falling prices enotities (3)  (3) Constant prices (4) All of these (5)   |
| \$ 100          | In Halsey- Weir Scheme the workers will get bonus of Enret wages of times aved.  (1) Existing companies (2) to be liquidated (2) (1)  (3) At least one existing 7/1 (4) y has to be liquidated (5) (6)   |
|                 | In Cost Sheet the sale of scrap would be deducted from:  1) Direct material cost more shaped of an intervent and was a man war and the notes that the same same.  2) Prime cost  3) Gross works cost  4) Administration cost  (4) Stabled and stabled  |

| Question<br>No.  | Questions   | distributed (1) |
|--|---|-----------------|
| RB 65.41   | P/V ratio is equal to 40%. What would be new P/VR if sale price is i by 10% and sale volume is decreased by 10%?  | ncreased        |
|  | (1) 4/1104quastraterina (2) 5/11 eoyolquastraterin (1) (1) (2) Specific comployee 11/7 (4) (4) (5)  |                 |
| in <b>66.</b> al                                       | Which is correct from the following? boyloval at 5525525 as 11  |                 |
|  | (2) Work uncertified is shown at cost  (3) Work uncertified is shown at contract cost   |                 |
| 10g  | (4) None of these   |                 |
| 67.  | The technique Zero Base Budgeting was first used in:  |                 |
| and and an   | (1) United States of America  |                 |
|  | (2) France (3) England (4) England (5)  |                 |
|  | (3) England (4) German  |                 |
| 68.  | Abnormal effectiveness results if:  | E.              |
| 190 m. 10 3 m. 21                                      | (1) Actual loss is more than normal loss agrandonic + 1001 (1)  |                 |
|  | (2) Actual loss is more than abnormal loss and the second |                 |
| - Se and "would man replace the part pilled a server a | (3) Normal loss is more than actual loss  |                 |
| n eldae  | Abnormal loss is more than actual loss ve bayeses violed  |                 |
| 69.  | Income Tax was levied first time in India by the following:   | 4               |
|  | (1) Sir Lucas Paciolo (2) Sir John Wilson   |                 |
|  | (3) Sir James Wilson (4) Sir James Wilkinson  |                 |



| Question<br>No. | Questions  | m                 | No.            |
|-----------------|--|-------------------|----------------|
| 70.             | Deduction of entertainment allowance for computing salary is employee is allowed to:  (1) Private employee (2) Government employee (3) Specific employee (4) Non-specific employee   | (I)               | of ar          |
| 71.             | If an assessee is involved in the business of plying, hiring commercial goods vehicles then cash payment is allowed to a day is:  (1) Up to Rs. 10,000  (2) Up to Rs. 15,000  (3) Up to Rs. 25,000  (4) Up to Rs. 35,000   | g or le<br>person | asin<br>n in a |
| 72.             | Deduction in respect of interest on saving account in bank, post-banking cooperative society U/S 80 TTA is allowed to: India of the control o |                   | e and          |
| 73.             | Short term capital gains arised on the transfer of some notified U/S 111A is chargeable to tax at the rate of:  (1) 10% + Surcharge (2) 15% + Surcharge (3) 20% + Surcharge (4) 25% + Surcharge (5) (6) (7) (8) (9) (10) (10) (10) (10) (10) (10) (10) (10   |                   | ritie          |
|                 | Salary received by a working partner from his own firm is chax as his:   | argeal            | ole to         |
|                 | (1) Salary income described at a most send between asy xell amount (2) Business income (1) 12 (2) closed send rid (1)  |                   | •              |

| Question<br>No.  | Questions  | niz niz  |
|--|--|--|
| 75.  | Tax deducted at source on the winning amount if exceeding Rs from lottery and crossword puzzles as per Income Tax Act is:  | . 10,000   |
|  | (2) Expansion of banking institutions %06 fo star and tA (1)   | Action to the control of the control |
|  | (2) At the rate of 30% + surcharge. Present at all experiences (8)   |  |
|  | (3) At the rate of 30% + education cess vode and more anow (1)   |  |
| and the same of the same of  | (4) At the rate of 30% + surcharge + education cess  | formation desired in   |
| المدارات ع   | BLOW AND TOHOW HAR WHICH IS THE STREET WAS A STREET WHEN THE THE STREET WAS A STREE | nonalt   |
| 76.  | If an Assistant Commissioner or Deputy Commissioner imposes  | penare   |
|  | exceeding Rs. 20,000 he must obtain the prior approval of:   |  |
|  | (2) Setting up Special Economic Zonesranoissimmo triol (1)   |  |
|  | (2) Additional Commissioner strengtupe raw to troum! (8)   |  |
|  | (3) Principal Commissioner of Income Tax(2) bas (1) dtod (4)   |  |
| - have   | (4) Chief Commissioner of Income Tax   | 3.5  |
| 77.  | Components of Micro Environment consist of the following:  | g seriol Ki  |
|  | (1) Economic, political, socio-cultural, technological (1)   |  |
| 0<br>0<br>0  | - 1 : tametical abysical resources (1)   | Country of the Countr |
|  | (3) Under unempolition to the contract of the  |  |
|  | (4) Disguised unemploymenting and page 1   |  |
| de autonomo de provincia de la constancia de la constanci |  | A.A.   |
| 70   | From the following which is correct?   | 3.2.   |
| 78.  | (1) SWOT Analysis is a technique of understanding internal and environment of a business for framing effective organis   | externa<br>sationa   |
| 1 (1 to 1  | strategies.  (2) SWOT Analysis is a process of analysing the strengths and weat of a business unit. On the strengths and weat of a business unit. On the strengths and weat of a business unit.  |  |
|  | (3) SWOT Analysis is a process of analysing the opportunities and of a business unit. any opportunities and unemployment of (8)  | l threats  |
|  | (4) SWOT Analysis is a part of ETOP Analysis and lotted (1)  | 10 to  |

PG-EE-2022 (Commerce) Code-A A-obo (9019mma)) \$202-37-59

| Question No | Questions   | No. i  |
|-------------|---|--|
| 0079.       | Rate of savings and investment in India can be increased through  | gh: .av  |
|             | (1) Demonstration effect as selected phones on the vietto mon   | <b>1</b>   |
| j<br>i      | (2) Expansion of banking institutions   | ) 1 .  |
|             | (3) Increase in tax rates .oggadoug # 08 to ester out of .(2)   |  |
| 4           | (4) None from the above 200 noiteaubo + 2000 to aske od the (8)   |  |
| 80.         | From the following which can correct the disequilibrium in the B  |  |
| penalty     | If an Assistant Commissioner or Deputy Commissionstante   | i  |
|             | (1) Encouragement of Foreign Investment 000000000000000000000000000000000000  |  |
|             | (2) Setting up Special Economic Zones Dioletina (1)   |  |
|             | (3) Import of war equipments tenesian Commission (2)  |  |
|             | (4) Both (1) and (2) KaT omeonal foremeasimmed lagioning (8)  |  |
|             | (1) Structural unemploymently socio-cultnemyoldmentural socio-cultnemyoldmentural accompany (2) (2) Demographic, natural, international mentural suppliers, customers, competitor transpoldment (3) Suppliers, customers, competitor transpoldment (4) Disguised unemployment mach mach transpoldment (b) Man, enoney, material, mach transpoldment (b) |  |
| 82.         | Mention the main cause of Born Sickness of an industrial unit:  | .88  |
|             | (1) Wrong location (2) Labour problems  |  |
| HITSIK      | (3) De-reservation in a language (4) Credit squeeze   |  |
| ation       |   | -  |
|             | Main objective of Monetary Policy in India is:  | The Control of the Co |
|             | Main objective of Monetary Policy in India is:  (1) To regulate money supply in the economy.  |  |
| 83.         | (1) To regulate money supply in the economy exercised a lo  | de redución de marcia de comprese de compr |
| K.683       | (1) To regulate money supply in the economy and non-monetary policy.  |  |
| k thres     | (1) To regulate money supply in the economy exercised a lo  |  |

| Question<br>No. | Questions doi:1204()  |
|-----------------|---|
| 10 84.s         | In which year a liberal economic policy was declared in India in which more emphasis was given to private sector: a sized audition (1) 1990 (2) 1991 and town sectors (2) (3) 2001 (4) 2014 blow transmit (2)                                     |
| 85.             | From the following which is a complete bunch of management accounting tools generally used to discharge its duty towards management:  |
| avernge         | (1) Financial Accounting, Fund Flow Analysis, Cash Flow Analysis, Budgetary Control.  |
|                 | (2) ABC Analysis, LIFO, FIFO, Lease Accounting. (2) (3) Journal, Ledger, Trial Balance, Journal Proper. (6)   |
| d capita        | 1 som the following capital structure theories, which depicts of  |
| 86.             | At the time of preparing Cash from Operating Activities, following will be added in net profit:  (1) Increase in current assets  (2) Increase in Fixed assets   |
| 98.             | (3) Decrease in current assets  |
| d bluck         | (4) Decrease in current liabilities   |
| 87.             | Which statement is true?  (1) Wealth maximization approach is superior to the profit maximization approach.   |
| gmiegb          | (2) Profit maximization approach is superior to the wealth maximization approach.  (3) Wealth maximization approach is equal to the profit maximization approach.  (4) Wealth maximization approach is equal to the profit maximization approach. |
|                 | (3) Both (1) and (2) evoda for enon (4) None from above   |

| Question<br>No.  | Question.   | 178%                         |
|------------------|---|------------------------------|
| dol <b>88.</b> n | The amount needed to maintain current assets at its minimum continuous basis is called: observed of neviges were adding a form (1) Variable working capital (2) 0001 (1)  (2) Permanent working capital 1002 (2)  (3) Excessive working capital             | level on                     |
| 31110111111      | (4) "Inadequate working capital) as a doidy gain old odd mord   |                              |
| eis <b>89.</b> n | collection period is (assuming there are 360 days in a year):   | average                      |
| :                | (2) ABC Analysis, eyab 24 11(2) Lease Accounting eyab 24 (1) (3) Journal, Ledger, It at Backnee, Journal Properties 60 (8)  | poligination dys dysfamilia. |
| 90.              | From the following capital structure theories, which depicts optima   | l capital                    |
| g Will b         | At the time of preparing Cash from Operating Activities 1010 (1)  Added in net profit:  (1) Net Income Approach (2) Operating Net Income Approach (3) M.M. Model (4) Tractase in Fixed assets (5) Decrease in Current assets (6) Decrease in Current assets |                              |
| 91.              | If combined leverage is 2 and financial leverage is 2.5, then what w  | ould be                      |
| ostskied         | the operating leverage?  (1) .5 (2) .7 (3) .8 (4) .6 (a) .6 (b) .6 (c) .7 (d) .6 (d) .6 (d) .6  | CAS.                         |
| 92.              | From the following which are the discounted methods of capital bud  (1) Pay Back Period Method  (2) Average Rate of Return Method  (3) Both (1) and (2)  (4) None from above  | geting?                      |

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(20)

| Question<br>No.  | Questions   |
|------------------|---|
| 93.              | From the following which is correct: graquico and lo rational trail   |
|                  | (1) The word 'Audit' took its origin from the British word "Audire".  |
|                  | (2) The word 'Audit' took its origin from the French word "Audire".   |
| 889              | (3) The word 'Audit' took its origin from the Latin word "Audire".  |
|                  | (4) The word 'Audit' took its origin from the American word "Audire".   |
| 94. <sub>s</sub> | From the following statements which is right:   |
|                  | (1) "Internal control is a broader term, generally used to encompass bot internal check and internal audit."        |
|                  | (2) "Internal audit is a broader term, generally used to encompass bot internal check and internal control."        |
|                  | (3) "Internal check is a broader term, generally used to encompass bot internal control and internal audit."        |
| 0                | (4) "Internal investigation is a broader term, generally used to encompass both internal check and internal audit." |
| 95.              | Vouching means:   |
| 55.              | (1) Accortaining the scope of duty of an auditor  |
| Carlotte         | (2) Routine checking of financial statements.   |
| reparin          | (3) Testing the truth of items appearing in the books of original entry.  |
|                  | (4) Process of preventing the possibility if errors and frauds.   |
| 96.              | Physical verification of asset is primarily a responsibility of:  |
|                  | (1) Auditor of the firm   |
|                  | (2) Management of the firm  |
|                  | (3) Both of them  |
|                  | (4) None of them  |

## Code-A

| Question<br>No.                | Queboro 3.5  |
|--------------------------------|--|
|                                | First auditor of the company is appointed by Board of Directors within on  |
| 97.                            | First auditor of the company is appointed by 2001  |
| 1, 18                          | (1) The word 'Audit' took is origin from the Halfs mort from (1)   |
| -)1                            | (1) The date of registration and all of the Area of (2)  |
|                                | (3) The date of incorporation  (3) The date of getting the certificate of commencement of business  (4) The date of incorporation (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7 |
| brita                          | (3) The date of getting the certificate of commencements   |
| Section of the sections        | (4) The date of issuing prospectus.  |
| 98.                            | For the purpose of auditing of reserve created by a company, the audito  |
| White co                       | must check the following document:   |
| -                              | (1) Articles of Association of the company   |
| od lesso                       | (2) Memorandum of Association of the company language (2)  |
|                                | (3) Minute book maintained by Shareholders and Directors   |
| oddsara                        | (4) None of the above a mean absord ner done is mean (8)   |
|                                | "hibro komusinikhma lautaga lautaga  |
| e <b>g</b> 99:05               | Audit report prepared by the auditor of a company is addressed to:   |
|                                | (1) The Board of Directors of the company  |
| r definition construction (    | (2) The Chief Executive of the company   |
|                                | (3) The Shareholders of the company  |
|                                | (4) The Managers of the company and a strain stress. (1)   |
|                                | (2) Martine Chart ing in the about the second  |
| 100.                           | From the following who can be appointed as an investigator for preparis  |
|                                | Investigation Audit Report of a business:  |
| and reference and otherwise to | (1) An individual  |
|                                | (2) A HUE traction is virtualized at these to notification Issis will see  |
|                                | (3) A Corporation  |
|                                | (4) A Firm surfaction and the following (12)   |
|                                | (21) Maringement of them   |
|                                |  |
|                                | (4). None of them  |

PG-EE-2022 (Commerce) Code-A (22)

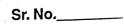
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(DO NOT OPENTHIS QUESTION BOOKLET BEFORE TIME OR UNTIL YOU ARE ASKED TO DO SO)

(PG-EE-2022)

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COMMERCE

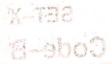


Code R

EXAMINATION.

| Tir      | ne: 14 Hours Total Quest   | tions: 100   | Max. Marks: 100  |
|----------|--|--|--|
| Rol      | l No (in figure)   |  | (in words)   |
| Nai      | me:  | _ Father's Nam   | e:   |
| Mo       | ther's Name :  | _ Date of Exami  | ination:   |
|          |  |  |  |
|          | gnature of the candidate)  |  | ture of the Invigilator)   |
| CA       | ANDIDATES MUST READ THE<br>STRUCTIONS BEFORE STARTING  | THE QUESTIC  | G INFORMATION ON PAPER.  |
| 1.<br>2. | All questions are compulsory. The candidates must return the answer-sheet to the Invigilator concern failing which a case of use of unfair-magainst him / her, in addition to lodging answer-sheet of such a candidate will:           | Question book<br>ned before leaving<br>neans / mis-behang of an FIR with<br>not be evaluated | g the Examination Hang-<br>viour will be registered $\mathbb{Z}_{\mathbb{Q}}$<br>the police. Further the |
| 3.       | Keeping in view the transparency of the Sheet is provided to the candidate so the candidate  | he examination s<br>hat a copy of OM   | R Sheet may be kept by   |
| 4.       | Question Booklet along with answer uploaded on the university website aft. In case there is any discrepancy in the may be brought to the notice of the Con 24 hours of uploading the same on a complaint in any case, will be consider | er the conduct of<br>Question Bookle<br>troller of Examin<br>the University V                | Entrance Examination. t/Answer Key, the same nations in writing within Website. Thereafter, no           |
| 5.       | The candidate MUST NOT do any rou<br>Sheet. Rough work, if any, may be don<br>MUST NOT be ticked in the Question   | igh work or writi<br>e in the question   | ng in the OMR Answer-<br>book-let itself. Answers  |
| 6.       | There will be no negative marking. one full mark. Cutting, erasing, over in OMR Answer-Sheet will be treated.  | Each correct are<br>erwriting and r<br>ted as incorrec                                       | nore than one answer<br>et answer.   |
| 7.       | Use only Black or Blue BALL POINT  | PEN of good qua  | lity in the OMR Answer-  |
| 8.       | BEFORE ANSWERING THE QUES'<br>ENSURE THAT THEY HAVE BEEN S   | TIONS, THE CA<br>SUPPLIED CORE   | ANDIDATES SHOULD<br>RECT AND COMPLETE  |

BOOK-LET. COMPLAINTS, IF ANY, REGARDING MISPRINTING ETC. WILL NOT BE ENTERTAINED 30 MINUTES AFTER STARTING OF THE



| Question<br>No.      | Questions, moisanis,   |
|----------------------|--|
| vifr <b>i</b> .ec    | If an assessee is involved in the business of plying, hiring or leasing commercial goods vehicles then cash payment is allowed to a person in a day is:  (1) Up to Rs. 10,000  (2) Up to Rs. 15,000  (3) Up to Rs. 25,000  (4) - Up to Rs. 35,000  |
| 2.                   | Deduction in respect of interest on saving account in bank, post office and banking cooperative society U/S 80 TTA is allowed to:  (1) An individual  (2) A HUF  (3) An individual and HUF  (4) All assessees  |
| 3.  Inneits          | Short term capital gains arised on the transfer of some notified securities U/S 111A is chargeable to tax at the rate of: (1) 10% + Surcharge (2) 15% + Surcharge (3) 20% + Surcharge. (4) 25% + Surcharge   |
| teasen.  4.  threats | Salary received by a working partner from his own firm is chargeable to tax as his:  (1) Salary income  (2) Business income  (3) Other sources income  (4) None of above   |
| 5.                   | Tax deducted at source on the winning amount if exceeding Rs. 10,000 from lottery and crossword puzzles as per Income Tax Act is:  (1) At the rate of 30%  (2) At the rate of 30% + surcharge.  (3) At the rate of 30% + education cess  (4) At the rate of 30% + surcharge + education cess |



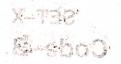
| Question<br>No.  | Questions  | sterion  |
|--|--|--|
| 900 <b>6.</b><br>8000 602  | If an Assistant Commissioner or Deputy Commissioner imposes  | the more in the manual   |
|  | exceeding Rs. 20,000 he must obtain the prior approval of:   |  |
|  | (1) Joint Commissioner   |  |
| -  | (2) Additional Commissioner (2) 000,01,24 of (1)   |  |
| Consequence of the second  | (3) Principal Commissioner of Income Tax 00,62 31 of gu (8)  |  |
| ins sail   | (4) Chief Commissioner of Income Tax   | and the second   |
|  | Deduction in respect of interest on saving account in bank post of   | e de la companya de l |
| 7.   | Components of Micro Environment consist of the following:  |  |
|  | (1) Economic, political, socio-cultural, technological (1)   |  |
|  | (2) Demographic, natural, international, physical resources  |  |
|  | (3) Suppliers, customers, competitors, public subvibut nA (1)  |  |
| errander der red tree to the desired   | (4) Man, money, material, machine  |  |
| euritie  | From the following which is correct? "as sning Issign in institution of the contract of the co | representation and recognition of the  |
| 0.   | (1) GWOMA 1 100 classed and the sent of planer and the left posts of planer and the sent of planer and the left planer.  | .8   |
|  | (1) SWOT Analysis is a technique of understanding internal and extension of a business for framing effective organisate strategies.  | ternal<br>tional   |
|  | (2) SWOT Analysis is a process of analysis (1)   | Andri Nari va ni da ayan sin an yaga   |
| d aldse  | 40 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -  | esses  |
| 7a - 12 - 6a,  | (3) SWOT Analysis is a process of analysing the opportunities and the of a business unit. (2) omorni yalla? (1)  |  |
| orine orineania.<br>NOVA LOTE  | (4) SWOT Analysis is a part of ETOP Analysis (8)   |  |
| 9.   | Rate of savings and investment in India can be increased through:  |  |
|  | (1) Demonstration effect   |  |
|  | (2) Expansion of banking institutions  |  |
|  | (3) Increase in tax rates  |  |
| ورقوان والمتراوم والم والمتراوم والمتراوم والمتراوم والم والمتراوم والمتراوم والمتراوم | (4) None from the above soundaine + education need (b) (b) At the rate of 30% + surcharge + education need (c)   |  |
| PCFE   | -2022 (Commerce) Code-B  |  |

| Question<br>No.         | Questions   | ព្រាដ្ឋខណ្ឌ  |
|-------------------------|---|--|
| t in to                 | Prom the following which can correct the disequilibrium in the Ba Payments?  (1) Encouragement of Foreign Investment  (2) Setting up Special Economic Zones  (3) Import of war equipments  (4) Both (1) and (2).  | lance of   |
| vnsam<br>11.<br>usey Is | If two events $\Lambda$ and $B$ are independent, the probability that they we occur is given by:  (1) $P(A) + P(B)$ (2) $P(A) \times P(B)$ (3) $P(A) - P(B)$ (4) $P(A) + P(B) - P(AB)$  | vill both  |
| 12.                     | The normal distribution with x = 0 and o = 1 is known as:  (1) Standard normal distribution  (2) Poisson distribution  (3) Both (1) and (2)  (4) None of these  | The state of the s |
| 13.                     | X who holds 100 shares of Rs. 10 each, fails to pay a final call of R share. The directors forfeited all the shares and subsequently reis shares at Rs. 6 each as fully paid. The amount to be transferred to reserve account would be:  (1) Rs. 200  (2) Rs. 300  (3) Rs. 400  (4) Rs. 600 | sued 50<br>capita  |
| 14.                     | Prem Ltd. Company issues 3,000, 15% debentures of Rs. 100 est discount of Rs. 7.5 repayable at a premium of 5% at the end of 5 years on issue of debenture will be:  (1) Rs. 22,500  (2) Rs. 30,000  (3) Rs. 37,500  (4) Rs. 45,000   | ach at a   |

| No.  15. Valuation of share under Net Asset Method is made on the basis of foll assumption:  (1) How much amount shareholders will get if company went liquidation?  (2) How much dividend shareholders will get if company went liquidation?  (3) How much amount of normal profit shareholders will get if concontinues its business?  (4) How much amount shareholders will get at the end of financia out of current year's profit?  16. Proposed dividend is treated as in the Financial Statemer company at the end of financial year.  (1) Current asset of the Company  (2) Current liability of the Company  (3) Fictitious asset of the Company  (4) Long term liability of the Company  (5) In external reconstruction:  (1) Existing companies have to be liquidated  (2) Existing companies have not to be liquidated  (3) At least one existing company has to be liquidated  (4) No need to form another new company  18. When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders (2) Preference creditors  (3) Equity shareholders (4) Unsecured creditors  |                            | distribution of the same of the same of | stions                      |                                       | . 01 01  |
|---|----------------------------|---|-----------------------------|---------------------------------------|--|
| (1) How much amount shareholders will get if company went liquidation? (2) How much dividend shareholders will get if company went liquidation? (3) How much amount of normal profit shareholders will get if concontinues its business? (4) How much amount shareholders will get at the end of financia out of current year's profit?  16. Proposed dividend is treated as in the Financial Statement company at the end of financial year. (1) Current asset of the Company (2) Current liability of the Company (3) Fictitious asset of the Company (4) Long term liability of the Company (5) Existing companies have to be liquidated (6) Existing companies have not to be liquidated (7) Existing companies have not to be liquidated (8) At least one existing company has to be liquidated (9) No need to form another new company  18. When a company went in to liquidation, who will get money at the any amount left after all the payments? (1) Debenture holders (2) Preference creditors (3) Equity shareholders (4) Unsecured creditors   |                            |   |                             |                                       |  |
| (2) How much dividend shareholders will get if company went liquidation?  (3) How much amount of normal profit shareholders will get if concontinues its business?  (4) How much amount shareholders will get at the end of financia out of current year's profit?  16. Proposed dividend is treated as in the Financial Statemer company at the end of financial year.  (1) Current asset of the Company (2) Current liability of the Company (3) Fictitious asset of the Company (4) Long term liability of the Company (5) Existing companies have to be liquidated (6) Existing companies have not to be liquidated (7) Existing companies have not to be liquidated (8) At least one existing company has to be liquidated (9) No need to form another new company  18. When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders (2) Preference creditors (3) Equity shareholders (4) Unsecured creditors   | ) How much                 | 9                                       |                             |                                       |  |
| (3) How much amount of normal profit shareholders will get if concontinues its business?  (4) How much amount shareholders will get at the end of financia out of current year's profit?  16. Proposed dividend is treated as in the Financial Statement company at the end of financial year.  (1) Current asset of the Company  (2) Current liability of the Company  (3) Fictitious asset of the Company  (4) Long term liability of the Company  (5) Existing companies have to be liquidated  (6) Existing companies have not to be liquidated  (7) Existing companies have not to be liquidated  (8) At least one existing company has to be liquidated  (9) No need to form another new company  18. When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders (2) Preference creditors  (3) Equity shareholders (4) Unsecured creditors   | 2) How much                | dividend shar                           |                             | (2)                                   |  |
| out of current year's profit?  16. Proposed dividend is treated as  | 3) How much continues      | amount of norm                          |                             |                                       |  |
| company at the end of financial year.  (1) Current asset of the Company (2) Current liability of the Company (3) Fictitious asset of the Company (4) Long term liability of the Company (5) La company (6) Long term liability of the Company (7) In external reconstruction: (8) La company (9) Long term liability of the Company (1) Existing companies have to be liquidated (2) Existing companies have not to be liquidated (3) At least one existing company has to be liquidated (4) No need to form another new company  When a company went in to liquidation, who will get money at the any amount left after all the payments? (1) Debenture holders (2) Preference creditors (3) Equity shareholders (4) Unsecured creditors   | 4) How much<br>out of curr | amount shared                           | nolder<br>t? <sup>(1)</sup> | s will get at the end of fin          | nancial yea  |
| company at the end of financial year.  (1) Current asset of the Company  (2) Current liability of the Company  (3) Fictitious asset of the Company  (4) Long term liability of the Company  (5) Language of the Company  (6) Language of the Company  (7) In external reconstruction:  (8) Language of the Company  (9) Long term liability of the Company  (1) Existing companies have to be liquidated  (2) Existing companies have not to be liquidated  (3) At least one existing company has to be liquidated  (4) No need to form another new company  When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders  (2) Preference creditors  (3) Equity shareholders  (4) Unsecured creditors  | Proposed divid             | end is treated as                       | S                           | in the Financial Sta                  | tements of   |
| (1) Current asset of the Company (2) Current liability of the Company (3) Fictitious asset of the Company (4) Long term liability of the Company (5) but (6) but (7) but (8) but (8) but (9) but (9) but (10) but | company at the             | end of financia                         | ıl year                     | Standard normal distril               | (1)  |
| (2) Current liability of the Company (3) Fictitious asset of the Company (4) Long term liability of the Company  (5) In external reconstruction: (1) Existing companies have to be liquidated (2) Existing companies have not to be liquidated (3) At least one existing company has to be liquidated (4) No need to form another new company  When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders (2) Preference creditors (3) Equity shareholders (4) Unsecured creditors   | (1) Current a              | sset of the Com                         | pany                        |                                       |  |
| (3) Fictitious asset of the Company (4) Long term liability of the Company  17. In external reconstruction: (1) Existing companies have to be liquidated (2) Existing companies have not to be liquidated (3) At least one existing company has to be liquidated (4) No need to form another new company  18. When a company went in to liquidation, who will get money at the any amount left after all the payments? (1) Debenture holders (2) Preference creditors (3) Equity shareholders (4) Unsecured creditors   | (2) Current l              | ability of the Co                       | ompar                       | (2) bas (1) doll                      | (2)  |
| (4) Long term liability of the Company  17. In external reconstruction:  (1) Existing companies have to be liquidated  (2) Existing companies have not to be liquidated  (3) At least one existing company has to be liquidated  (4) No need to form another new company  18. When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders  (2) Preference creditors  (3) Equity shareholders  (4) Unsecured creditors   | (3) Fictitious             | asset of the Cor                        | npany                       | •                                     |  |
| 17. In external reconstruction:  (1) Existing companies have to be liquidated  (2) Existing companies have not to be liquidated  (3) At least one existing company has to be liquidated  (4) No need to form another new company  18. When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders  (2) Preference creditors  (3) Equity shareholders  (4) Unsecured creditors   |                            |   |                             | pany'                                 |  |
| (1) Existing companies have to be liquidated (2) Existing companies have not to be liquidated (3) At least one existing company has to be liquidated (4) No need to form another new company  When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders (2) Preference creditors (3) Equity shareholders (4) Unsecured creditors  |                            |   |                             |                                       |  |
| (2) Existing companies have not to be liquidated (3) At least one existing company has to be liquidated (4) No need to form another new company  When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders (2) Preference creditors (3) Equity shareholders (4) Unsecured creditors   |                            | 1 1 1                                   | 70 1                        |                                       |  |
| (3) At least one existing company has to be liquidated (4) No need to form another new company  18. When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders (2) Preference creditors (3) Equity shareholders (4) Unsecured creditors  | , ,                        | _                                       |                             |                                       |  |
| (4) No need to form another new company  When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders (2) Preference creditors (3) Equity shareholders (4) Unsecured creditors   |                            | 7000                                    | A in I                      | (3)                                   |  |
| When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders  (2) Preference creditors  (3) Equity shareholders  (4) Unsecured creditors   | in a grant or the second   | DOG EN                                  | (1)                         | Ha 1:00                               | (23)   |
| When a company went in to liquidation, who will get money at the any amount left after all the payments?  (1) Debenture holders  (2) Preference creditors  (3) Equity shareholders  (4) Unsecured creditors   | (4) No need                |   | new c                       | ompany                                | and the same of th |
| any amount left after all the payments? Interest 10 10 10 10 10 10 10 10 10 10 10 10 10   | When a comp                |   |                             | * * * * * * * * * * * * * * * * * * * | at the lest  |
| (1) Debenture holders (2) Preference creditors (3) Equity shareholders (4) Unsecured creditors  | any amount le              | eft after all the p                     | payme                       | ents?                                 | at the last  |
| (3) Equity shareholders (4) Unsecured creditors   |                            |   |                             |                                       |  |
|   | (3) Equity s               | nareholders                             | (4)                         |                                       |  |
| DO DO GOOG (C   | ind an                     |   |                             | or creditors                          | 100  |
| PG-EE-2022 (Commerce) Code-B (4)  | -2022 (Comn                | nerce) Code-P                           |                             | a order the areas of the              | the last of the state of   |



|   |  | milwing   |
|---|--|-----------|
| 19. п   | A banking company has to transfer an amount of of curr profit to Statutory Reserve. Javing of going saw sisangme or one (1) 20%  | ent year' |
| ni 20.°   | Minority interest is being shown in the Final Accounts of Companies:  (1) As an expenditure (2) As an income (1)  (3) As an asset (4) As a liability   | Holdin    |
| 21.   | When a qualified individual could not get any employment during that is:   | the year  |
| l lliw gri  | (1) Structural unemployment (2) Open unemployment (3) Under unemployment (4) Disguised unemployment (2) Structural unemployment (3) Under unemployment (4) Disguised unemployment (5)  | .26.      |
| A Material and American   | Mention the main cause of Born Sickness of an industrial unit:  (1) Wrong location (2) Labour problems   |           |
| MENTHE  | (3) De-reservation (4) Credit squeeze (1) Wealth maximization approach is superior and continued to the cont |           |
|   | Main objective of Monetary Policy in India is: decorque  (1) To regulate money supply in the economy and item (2)  |           |
| in in the same of | (2) To coordinate between monetary and non-monetary policy (3) To remove poverty and unemployment (3)  |           |
|   | (4) All of the above (4) Above niground (b)  |           |



| Question<br>No. | Questions   |
|-----------------|---|
| 24.             | In which year a liberal economic policy was declared in India in which more emphasis was given to private sector:  (1) 1990  (2) 1991  (3) 2001  (4) 2014   |
| 1125.           | From the following which is a complete bunch of management accounting tools generally used to discharge its duty towards management:  |
|                 | (1) Financial Accounting, Fund Flow Analysis, Cash Flow Analysis Budgetary Control.   |
|                 | (2) ABC Analysis, LIFO, FIFO, Lease Accounting.   |
| theyea          | (3) Journal, Ledger, Trial Balance, Journal Proper. p and W (4) Above all   |
| 26.             | At the time of preparing Cash from Operating Activities, following will be added in net profit:  (1) Increase in current assets  (2) Increase in Fixed assets   |
|                 | (3) Decrease in current assets (4) Decrease in current liabilities (5) Decrease in current liabilities  |
| 27.             | Which statement is true?  |
| 3.8             | (1) Wealth maximization approach is superior to the profit maximization approach.  (2) Profit maximization approach is superior to the wealth maximization approach.  (3) Wealth maximization approach is equal to the profit maximization approach.  (4) None of above |



| Question   | Questions   | iteritensisi<br>ovi |
|--|---|---------------------|
| No.<br>28.   | The amount needed to maintain current assets at its minimum continuous basis is called:  (1) Variable working capital  (2) Permanent working capital  | level or            |
| vissajaio  | (3) Excessive working capital at a set evidence of the enterprise should:  (4) Inadequate working capital blood enterprise should:  (5) Excessive working capital blood of the enterprise should:  (6) Inadequate working capital blood of the enterprise should be written and defined in blood teams. |                     |
| 29.  | If net sales for the year are Rs. 2,50,000 and Debtors Rs. 50,000, collection period is (assuming there are 360 days in a year):  (1) 42 days  (2) 45 days  (3) 60 days  (4) 72 days  | averag              |
| 30.  | From the following capital structure theories, which depicts optimal structure?  (2) Operating Net Income Approach  (3) Operating Net Income Approach  (4) Operating Net Income Approach  | al capita           |
| Carrier and Carrie | (3) M.M. Model  (4) Traditional Theories  baswawol. (2) baswall (1)   |                     |
| 31.  | Which is the social objective of a business?  |                     |
|  | (1) Creation of new customers (2) Preventing environment pollution (3) Worker's participation in management (4) None from the above   | .78                 |
| 32.  | approach offers a convenient framework for the education of Managers.  (1) Classical (2) Neo-classical (3) Contingency (4) Above all (6) (6)  | tion an             |

| Question<br>No.        | Questions  | HOURSEY, |
|------------------------|--|----------|
| 33.                    | Defining the problem is the first step involved in the process of:  (1) Planning (2) Decision making (3) Corporate planning (4) Leading  | 80       |
| 34.                    | Management by Objective is a technique which requires that the of the enterprise should:  (1) be written and defined in broad terms  | objectiv |
|                        | <ul> <li>(2) lay down the time period for achieving the results</li> <li>(3) include a plan of action for achieving the desired results</li> <li>(4) be defined in terms of measurable results</li> </ul>  | 36       |
| <b>35.</b><br>diqaə lu | The function of 'staff' in 'line and staff organisation' is to:  (1) take advice from the line  (2) give advice the line  (3) hold authority and responsibility  (4) provide sufficient finance to line  | .08      |
| 36.                    | Delegation can be:  (1) Upward  (2) Downward  (3) Sideward  (4) All of these only in the individual ways and individual and in |          |
| 37.                    | Arrange the following staffing procedure in the correct sequence:  (i) Determining sources of personnel supply  (ii) Preparing personnel specifications  (iii) Selection of personnel  | .16      |
| as non                 | (iv) Determining personnel specifications (1) (ii), (i), (iv), (iii) (2) (i), (ii), (iii), (iv) book (2) (3) (ii), (i), (iii), (iv) book (4) (4) (ii), (iii), (iv), (i)  | .55      |



| Question<br>No. | Questions   | indistruction of a |
|-----------------|---|--------------------|
| 38.             | Theory X' and Theory Y' is given by:  (1) Maslow  (2) McGregor  (3) Herzberg  (4) Norman.   |                    |
| 39.bi           | (1) Formal communication (2) Informal communication (3) Both formal and informal communication (4) Crosswise communication  |                    |
| 40.             | Sequence of steps involved in the process of planned change is:  (1) Unfreezing, moving to new level, refreezing at new model  (2) Moving to new model, unfreezing, refreezing at new model  (3) Refreezing at new model, moving to new model, unfreezing  (4) Unfreezing, refreezing at new model, moving to new level |                    |
| 41.             | If combined leverage is 2 and financial leverage is 2.5, then what the operating leverage?  (1) 17.5 a dood so a manuscry (2) 15.7 to don't soft gardes?  (3) 17.8 a base correctly discussed (4) 17.6 theory to season!  (4)   |                    |
| 42.             | From the following which are the discounted methods of capital (1)  (1) Pay Back Period Method  (2) Average Rate of Return Method  (3) Both (1) and (2)  (4) None from above  | oudgeting          |

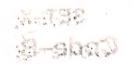
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| Question<br>No. | Questions  |
|-----------------|--|
| 43.             | From the following which is correct:  (1) The word 'Audit' took its origin from the British word "Audire".  (2) The word 'Audit' took its origin from the French word "Audire".  (3) The word 'Audit' took its origin from the Latin word "Audire".  (4) The word 'Audit' took its origin from the American word "Audire".   |
| 44.             | <ul> <li>From the following statements which is right: <ol> <li>"Internal control is a broader term, generally used to encompass both internal check and internal audit."</li> <li>"Internal audit is a broader term, generally used to encompass both internal check and internal control."</li> <li>"Internal check is a broader term, generally used to encompass both internal control and internal audit."</li> </ol> </li> </ul> |
|                 | (4) "Internal investigation is a broader term, generally used to encompass both internal check and internal audit."  |
| 45.             | Vouching means:  (1) Ascertaining the scope of duty of an auditor.  (2) Routine checking of financial statements.  (3) Testing the truth of items appearing in the books of original entry.  (4) Process of preventing the possibility if errors and frauds.   |
| 46.             | Physical verification of asset is primarily a responsibility of:  (1) Auditor of the firm  (2) Management of the firm of any and the start space (2)  (3) Both of them  (4) None of them  (5) brac(1) dred(6)  |



| Question                           | Questions  | 0/12/01/A |
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| 47.                                | First auditor of the company is appointed by Board of Directors we month from:  (1) The date of registration  (2) The date of incorporation  (3) The date of getting the certificate of commencement of busing the certificate of commencement of the certificate of certific | ness      |
| es of tim                          | (4) The date of issuing prospectus.  | , (11)    |
| 48.                                | For the purpose of auditing of reserve created by a company, the must check the following document:  (1) Articles of Association of the company  | e audito  |
| and the second transfer the second | <ul> <li>(2) Memorandum of Association of the company</li> <li>(3) Minute book maintained by Shareholders and Directors</li> <li>(4) None of the above</li> </ul>  |           |
| 49.                                | Audit report prepared by the auditor of a company is addressed  (1) The Board of Directors of the company  (2) The Chief Executive of the company  |           |
| enstom                             | (3) The Shareholders of the company (4) The Managers of the company  |           |
| 50.                                | From the following who can be appointed as an investigator for property of a business:   | oreparing |
| ing the contraction of the second  | (1) An individual  (2) A HUF  (3) A Corporation  (4) A Firm  (5) In individual  (6) A Corporation  (7) In individual  (8) In individual  (8) In individual  (9) A Firm  (9) In individual  (1) Individual  (1) Individual  (2) In individual  (3) A Corporation  (4) A Firm  (5) In individual   | .06.      |
| 51.                                | Costing includes: (1) Cost ascertainment (2) Cost control (3) Both (1) and (2) (4) None of them to snow (8)  |           |

| {uestion<br>No | Questions  | 4 1  |
|----------------|--|--|
| 52.            | FIFO is advisable in case of:  (1) Rising prices  (2) Falling prices  (3) Constant prices  (4) All of these  |  |
| 53.            | In Halsey- Weir Scheme the workers will get bonus of wages of saved.   | time   |
| tibus e        | 18. For the purpose of studies of (2) 1/3 (1) 1/2 (2) 1/3 (1) 1/4 (4) 1/5 (4) (4) (4) (4) (4) (4) (4) (4) (4) (4)  |  |
| 54.            | In Cost Sheet the sale of scrap would be deducted from:  (1) Direct material cost  Output  Direct material cost  Output  Direct material cost  | The state of the s |
| :03            | (2) Prime cost (3) Gross works cost (4) Administration cost gross and to an account to branch and the description of the control of the cost and the control of the cost and the cost are cost as a cost and the cost are cost as a cost and the cost are cost as a cost a |  |
| 55.            | P/V ratio is equal to 40%. What would be new P/VR if sale price is increby 10% and sale volume is decreased by 10%?  | ease   |
| ESSGOTC        | (1) 6/11 sevarable as betaining 18(2) 15/11 white an involve the month of the contract of the  |  |
| 56.            | Which is correct from the following?  (1) Work certified is shown at cost  |  |
|                | (2) Work uncertified is shown at contract cost   |  |



| Question<br>No.              | Questions  |          |
|------------------------------|--|----------|
| 2.5760                       | The technique Zero Base Budgeting was first used in:  (1) United States of America  (2) France and most possessing base normost passes with the constant of th | .33      |
| 58.                          | Abnormal effectiveness results if:   |          |
| Lipeviens<br>Lipeviens<br>um | <ul> <li>(1) Actual loss is more than normal loss</li> <li>(2) Actual loss is more than abnormal loss</li> <li>(3) Normal loss is more than actual loss</li> <li>(4) Abnormal loss is more than actual loss</li> </ul>   |          |
| 59.                          | Income Tax was levied first time in India by the following:  (1) Sir Lucas Paciolo (2) Sir John Wilson  (3) Sir James Wilson (4) Sir James Wilkinson   | 64       |
| 60.                          | Deduction of entertainment allowance for computing salary incompensation of entertainment allowance for computing salary incompensation of entertainment allowance for computing salary incomplete employee is allowed to:  (1) Private employee  (2) Government employee  (3) Specific employee  (4) Non-specific employee  | me of an |
| 61.                          | After issuing certificate of incorporation The Registrar of Companie allocates to each registered company.  (1) Company Identification Number  (2) Corporate Indexing Number  (3) Corporate Identity Number  (4) Company Incorporation Number  | s issues |

| Question<br>No. | Questions,)   | 100013-000 |  |  |
|-----------------|---|------------|--|--|
| 62.             | Alteration in the Name Clause of Memorandum of Association made in the following way:  (1) By special resolution and permission from Central Government (2) With the permission of Board of Directors of the Company (3) With the permission of Company Law Board |            |  |  |
|                 | (4) With the permission of Company Law Tribunal   | 180        |  |  |
| 63.             | The minimum subscription specified in the prospectus must be within:  (1) 60 days  (2) 90 days is all amond (b)   |            |  |  |
|                 | (3) 120 days (4) 130 days   | 07         |  |  |
| 64.             | Reduction in the share capital of a company can be made in the following way:   |            |  |  |
| 160-10 (4),     | (1) By forfeiture of shares and their re-issue (2) By refunding surplus capital (3) Both (1) and (2)  | .00        |  |  |
| 65.             | If there are 12 Directors in a company out of which 4 are on fore what is the quorum required to hold a valid meeting:  | ign tour   |  |  |
|                 | (1) 2 (2) 103 M grikobili obriogio (5) (3) 4 (4) 15 M grikobil obriogio (6)   |            |  |  |



| Question<br>No. | Questions   | 311           |
|-----------------|---|---------------|
| 66.             | Compulsory winding up of a company is made under National Collaw Tribunal in the following circumstances:  (1) When company is not earning profits since last 5 years  (2) When company is not paying interest to its debenture holders  (3) When company could not recoup its prior losses  (4) When company has acted against national interest |               |
| 67.             | Compensation management is the function of HRM.  (1) Managerial (2) Operative  (3) Planning (4) Motivational  | 72.           |
| 68.             | From the following who is not associated with HRM?  (1) Michael J. Jucious (2) K.K. Devit (3) Edwin B. Flippo (4) Dale Yoder  |               |
| e 69.1e         | Recruitment is concerned with the process of:  (1) Inviting applications for jobs  (2) Developing a pool of potential employees  (3) Selection of right candidate  (4) Induction of employees   | government of |
| 70:             | Arrange the following in order: Varge si denter grawellet and month  (i) Promotion  (ii) Performance appraisal  (iii) Recruitment  (iv) Training and development  (iv) (iv), (iv), (ii), (i)  (iv) (iv), (iv), (ii), (i)  |               |
|                 | (2) (ii), (iii), (iv) (iv) (iv) (iv) (iv) (iv) (iv) (iv)  |               |



| No. | Questions  |  |  |
|-----|--|--|--|
| 71  | Which wage theory is also known as 'Iron Law of Wages' propounded by David Ricardo:  (1) Wages Fund Theory of Wage and a variation and (1)  (2) Surplus Value Theory of Wage and a variation and (2)  (3) Subsistence theory of Wage and the variation and (3)  (4) Compensation Theory of Wage and the proposed (4)   |  |  |
| 72. | Time wage system is suitable in a manufacturing concern:  (1) Where the production methods and machines are standardised  (2) Where the productivity of the workers needs to be increased  (3) Where supervisors cannot devote enough attention on individual performance  (4) Where the quality of work is of utmost significance  "The term industrial relations refers to the relationship between management and employees or among employees and their organization that arise out of employment". This definition is given by:  (1) Indian Labour Organization  (2) R. A. Lester |  |  |
| 73. |  |  |  |
|     | management and employees or among employees and their organization that arise out of employment". This definition is given by:  (1) Indian Labour Organization  (2) R. A. Lester   |  |  |
| 74. | management and employees or among employees and their organization that arise out of employment". This definition is given by:  (1) Indian Labour Organization (2) R. A. Lester  |  |  |

| Question<br>No. | Questions  | geodia woj           |
|-----------------|--|----------------------|
| 76.             | Which one of the following statistical measures is not affected by exlarge or small values?  (1) Median (2) Harmonic Mean (3) Standard Deviation (4) Coefficient of variation  | tremely              |
| 77.             | When coefficient of skewness is zero, the distribution is:  (1) J-shaped (2) U-shaped (3) Symmetrical shaped (4) L-shaped (5)  | emeller<br>20. ut so |
| 78.             | If the Karl Pearson coefficient of correlation between x and y is 0 the coefficient of correlation between -x and 2y is:  (1) -0.6   | .3, ther             |
| ion ti          | (3) 0.3 (4) 0.5  | \$ C.                |
| 79.             | Which one of the following statements is not correct: when the following statements is not correct. The following statements is not correct.   |                      |
| canno           | (2) is the arithmetic mean of L and P  (3) is the geometric mean of L and P an | 36                   |
| 80.             | Additive Model of time series can be expressed symbolically as:  (1) Y=T+S+C+I  (2) Y=T+S+C-I  | reanu<br>ampas       |
| oance.          | (2) Y= T+S+C-I  (3) OY= T+S-C+I+000,06 all reg of bearing viring ) but a A  (4) Y= T-S+C+I  (5) OY= T+S+C+I  (6) OY= T+S+C+I   | 488 eh               |
| scrittentry     | Consent is not said to be free when it is caused by  (1) Coercion (2) Undue influence (3) Fraud (4) All of these   |                      |

| Question<br>No.  | Questions  | 100  |
|--|--|--|
| 82.  | In case of breach of contract, which of the following remedy is ave<br>the aggrieved party?  | ilable to  |
|  | the aggrieved party?  (1) Guit Cond Market (2) asibely (1)   |  |
|  | (1) Suit for rescission (2)  | 1  |
| ja   | (2) Suit for damages floo? (4) nousivon brabnat (8)  |  |
| Same and Same of the same  | (3) Suit for specific performance  | July 1   |
|  | When coefficient of skewness is zero, the distributed of these.  | 4-4-4  |
| 00   | Marcala II (0)   | And the fill distribution of the fill of t |
| 83.  | The amounts deposited in a bank in various accounts:   |  |
| aod: E.  | (1) Can be covered in the area of bailment (2) Can not be covered in the area of bailment (3) I all the last of th | 78.  |
|  | (3) Can be covered in the area of liented area to design and and area of liented area.   |  |
|  | (4) Can not be covered in the area of lien (1)   |  |
|  | (1) Can not be covered in the area of nen  | -  |
| 85.  | Which of the following is not the right of a partner i.e., which he claim as a matter of right?  | le canno   |
| 85.  | Which of the following is not the right of a partner i.e., which h   | e canno  |
|  | (1) Right to take part in husiness doggetter for one 114 (1)   |  |
| Ephinological potteriorists and  | (2) Right to receive remuneration  | Andrew Sell-Standards  |
|  | (2) Right to receive remuneration (3) Right to share profits   | .08  |
|  | (4) Right to have access to the books of accounts (1)  |  |
|  | T_7+2+T =V 101   |  |
| 86.  | A, B and C jointly promised to pay Rs. 50,000 to D. Before perfor the contract C dies. Hence, the contract:  |  |
|  |  |  |
| de estados est | (1) Becomes void on C's death  | 1  |
| alar area assegration and a  | (1) Becomes void on C's death (2) Should be performed by A and B alone   | er training our middle   |
| aler and analogo ( amount  | (1) Becomes void on C's death (2) Should be performed by A and B alone   | er training our middle   |
|  | (1) Becomes void on C's death (2) Should be performed by A and B alone bigs long at transport  | er training our middle   |
| PG-EE  | <ol> <li>Becomes void on C's death</li> <li>Should be performed by A and B alone</li> <li>Should be performed by A and B along with C's legal repres</li> <li>Should be renewed between A, B and D.</li> </ol>   | entative   |

| Question<br>No. | Questions  | 91472347925 |  |  |
|-----------------|--|-------------|--|--|
| 87.             | Property in goods means the decreased limit to consider the de |             |  |  |
| 88.             | Central/State Public Information Officer has to provide the information on the payment of prescribed fees within days from the receipt of the  |             |  |  |
| .81             | request. (1) 25 days' (2) 30 days (3) 35 days (4) 40 days  | .29         |  |  |
| 89.             | A company which has ceased to be operative and is no more d<br>business. It is called as a:  (1) Unregistered/illegal association  | oing any    |  |  |
| reduce          | (2) Defunct company and nontrineared to bottom daidware but (3) Dormant company  (4) Closely held company body on Linear 2 (1)   |             |  |  |
| 90.             | 'Lifting of Corporate Veil' of a company refers to:  (1) Grand opening of a new company (2) Changing the name of a company to improve corporate performance (3) Punish the person doing wrong things behind the name of the company (4) To construct a new corporate building  |             |  |  |
| 91.             | According to the, all anticipated losses should be record books of accounts where as all anticipated gains should be ignor (1) Convention of materiality  (2) Convention of consistency  (3) Convention of conservatism  (4) Convention of full disclosure   | led in the  |  |  |

| Question<br>No.  | Questions  | minite and  |  |
|--|--|-------------|--|
| 92.  | Debit balance of trial balance is shown: means about a various of  | 87.         |  |
| • 1  | (1) In the debit side of Trading Account to a dispussed (1)  |             |  |
| Make the specification of the state of the s | (2) In the debit side of Profit and Loss Account   | (1)         |  |
| roitemy<br>of of the   | (4) In the liability side of Balance Sheet  (4) In the liability side of Balance Sheet   | .88         |  |
| 93.  | Amount spent on increasing the seating capacity of a cinema ha   | 1990        |  |
| ş  | (1) Revenue expenditure  |             |  |
|  | (2)—Capital expenditure  |             |  |
| ing ani  |  | .68         |  |
| 发表.  | (4) None of these  |             |  |
| 94.  | Under which method of depreciation, the book value of asset can be   | oe reduce   |  |
|  | to zero: Ynsquio Jastaroll (8)   | 40          |  |
| V. II  | (1) Straight Line Method Vangues blad viscol (1)   |             |  |
|  | (2) Diminishing Balance Method to TreV etarograph to grafiff   | .00         |  |
|  | (3) Combination of both Methods ven s to game do barro (1)   | 1           |  |
| THERE  | (2) Changing the name of a compression the above (2)   |             |  |
| 1  | Accounting treatment of contingent liability in the Final Accounts of a sole   |             |  |
| 95.  | Accounting treatment of contingent liability in the Final Account  | nts of a so |  |
| 95.  | Accounting treatment of contingent liability in the Final Accounting proprietary business is:  (1) It will be shown in the debit side of Profit and Loss Accounts. | nt 10       |  |
| श्री के कि   | Accounting treatment of contingent liability in the Final Accounting proprietary business is:  (1) It will be shown in the debit side of Profit and Loss Accounts. | nt 10       |  |
| श्री के कि   | Accounting treatment of contingent liability in the Final Account proprietary business is:  (1) It will be shown in the debit side of Profit and Loss Accounts.    | nt 10       |  |

| No.      | Questions  |   | roses he acid  |  |
|----------|--|---|--|--|
| 96.      | Following entry will be passed in the books of consignee for b |   |  | for bad debts                            |
| ress the | pert   | aining to consignment:  | ch at the time of balancing  | nevel                                    |
|          |  | Bad-debts A/c Dr.   | - विवस्तर १४ दिसाइ <b>४</b>  | (A) ( B) ( |
|          | ` ' .  | To Consignment Del  | otors A/c  | (1)                                      |
|          | (2)  | Bad-debts A/c Dr.   | Goods in transit A/c Dr.   | (5)                                      |
|          |  | To Consignment A/o  |  |  |
|          | (3)  | Bad-debts A/c Dr. 10 54A to   | Goods sent on consignme  | (8)                                      |
|          |  | To Debtors A/c  | To Branch Mc   |  |
|          | (4)  | Consignment A/c Dr.   | Branch A/c Dr.   | (1.)                                     |
|          |  | To Consignment De   | btors A/c 1000 01  |  |
| 01.      | Ina  | Hire Purchase System when y   | endor takes back the posse   | ession of entire                         |
|          | good   | Hire Purchase System when v<br>ls, the following journal ent  | endor takes back the posse   | books of hire                            |
|          | good   | Hire Purchase System when vols, the following journal enterbaser:   | endor takes back the posse<br>ry will be passed in the   | books of hire                            |
|          | good   | Hire Purchase System when v<br>ls, the following journal ent  | endor takes back the posse<br>ry will be passed in the   | books of hire                            |
|          | good<br>purc   | Hire Purchase System when vols, the following journal enterbaser:   | endor takes back the posse<br>ry will be passed in the   | books of hire                            |
|          | good<br>purc   | Hire Purchase System when vols, the following journal entertaser: Vendor's A/c Dr.  | endor takes back the posse<br>ry will be passed in the   | books of hire                            |
| o aaol   | good<br>purc<br>(1)  | Hire Purchase System when vols, the following journal enterhaser:  Vendor's A/c Dr.  To Asset A/c  Vendor's A/c Dr.  To Goods Returned A                                  | endor takes back the posse<br>ry will be passed in the<br>Saction  1.25,000  Profit Rs. 2,05,000  Profit Rs. 5,000                                       | books of hire                            |
| o aaol   | good<br>purc<br>(1)  | Hire Purchase System when vols, the following journal enterschaser:  Vendor's A/c Dr.  To Asset A/c  Vendor's A/c Dr.   | endor takes back the posse<br>ry will be passed in the<br>Saction  1.25,000  Profit Rs. 2,05,000  Profit Rs. 5,000                                       | books of hire                            |
| o aaol   | good<br>purc<br>(1)  | Hire Purchase System when was, the following journal enters chaser:  Vendor's A/c Dr.  To Asset A/c  Vendor's A/c Dr.  To Goods Returned A/c Dr.  Goods Returned A/c Dr.  | ry will be passed in the rest in the sention?  Loss: Its. 1.55,000  Loss: Rs. 1.55,000  Profit: Rs. 2,05,000  Profit: Rs. 5,000  Two kings can be recoup | books of hire                            |
| negy.    | (1)<br>(2)   | Hire Purchase System when was, the following journal enters.  Vendor's A/c Dr.  To Asset A/c  Vendor's A/c Dr.  To Goods Returned A/c Dr.  To Vendor's A/c  Asset A/c Dr. | endor takes back the posse<br>ry will be passed in the<br>ration?  Loss Its. 1.25,000  Profit Rs. 2,05,000  Profit Rs. 5,000  Two kings can be recoup    | books of hire                            |

| Question No. | - william                                       | Qı   | uestions   | 41/2/                                    |
|--------------|---|--|--|--|
| tioe h       | When a  | a part of goods sent b   | by head office have not been reing the accounts. The head office   | ceived by the                            |
|              | 10110111  | ing chury.   | Bad-debts Arc Dr.  | (1)                                      |
|              | (1) B <sub>1</sub>                              | Branch A/c Dr.   | To Caragrague Habita   |  |
|              | (44)  |  | n consignment A/c Off  | (9)                                      |
| 93.          | (2) G   | Goods in transit A/c Dr  |  |  |
|              |   |  | To Consignment Alc   |  |
|              | (3) G   | Goods sent on consignr   | ment A/c Dr. 1(10)A estdob-ball  | (8)                                      |
|              | (F) {   | To Branch A/c  | To Debtors Ave   |  |
|              | (4) E   | Branch A/c Dr.   | Consignment Ale Br   | (1.)                                     |
|              |   |  |  |  |
| ed to        | are R   | Rs. 2,00,000; amount sation expenses are l   | f a 'firm- Assets are Rs. 5,00,000;<br>realised on sale of assets is Rs.<br>Rs. 5,000. What will be the p  | s. 3,10,000 ai                           |
|              | are R<br>realis<br>realis<br>(1)                | e time of dissolution of<br>Rs. 2,00,000; amount   | f a 'firm- Assets are Rs. 5,00,000;<br>realised on sale of assets is Re  | s. 3,10,000 ar                           |
|              | are R realist realist (1) (2)                   | e time of dissolution of<br>Rs. 2,00,000; amount<br>sation expenses are l<br>sation?<br>Loss: Rs. 1,95,000   | f a 'firm- Assets are Rs. 5,00,000; realised on sale of assets is Rs. 5,000. What will be the p  | s. 3,10,000 ar                           |
|              | are R realist realist (1) (2) (3)               | te time of dissolution of Rs. 2,00,000; amount sation expenses are lastion?  Loss: Rs. 1,95,000  Loss: Rs. 1,85,000  | fa 'firm- Assets are Rs. 5,00,000; realised on sale of assets is Rs. 5,000. What will be the property of the p | s. 3,10,000 an rofit or loss             |
|              | are R realist realist (1) (2) (3) (4)           | te time of dissolution of Rs. 2,00,000; amount sation expenses are lastion?  Loss: Rs. 1,95,000  Loss: Rs. 1,85,000  Profit: Rs. 2,05,000  Profit: Rs. 5,000                         | fa 'firm- Assets are Rs. 5,00,000; realised on sale of assets is Rs. 5,000. What will be the property of the p | s. 3,10,000 an rofit or loss of long (1) |
| राह्म रेट    | are R realist realist (1) (2) (3) (4) Shor      | te time of dissolution of Rs. 2,00,000; amount sation expenses are lastion?  Loss: Rs. 1,95,000  Loss: Rs. 1,85,000  Profit: Rs. 2,05,000  Profit: Rs. 5,000                         | fa 'firm- Assets are Rs. 5,00,000; realised on sale of assets is Rs. 5,000. What will be the property of the p | ent year whe                             |
| च्यते हे     | are R realist realist (1) (2) (3) (4) Short (1) | te time of dissolution of Rs. 2,00,000; amount sation expenses are lastion?  Loss: Rs. 1,95,000  Loss: Rs. 1,85,000  Profit: Rs. 2,05,000  Profit: Rs. 5,000  rtworkings can be reco | fa 'firm- Assets are Rs. 5,00,000; realised on sale of assets is Rs. 5,000. What will be the property of the subsequence of the | ent year whe                             |
| Rid le       | are R realist realist (1) (2) (3) (4) Short (1) | te time of dissolution of Rs. 2,00,000; amount sation expenses are lastion?  Loss: Rs. 1,95,000  Loss: Rs. 1,85,000  Profit: Rs. 2,05,000  Profit: Rs. 5,000  rtworkings can be reco | fa 'firm- Assets are Rs. 5,00,000; realised on sale of assets is Rs. 5,000. What will be the property of the subsequence of the | ent year whe                             |

## SET-"X"

(Total No. of printed pages : 23)

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

#### (PG-EE-2022)

# **COMMERCE**

| 11945   | 9 |
|---------|---|
| 11241   |   |
| Sr. No. |   |

| Code | C |
|------|---|
|------|---|

| Time: 11/4 Hours         | <b>Total Quest</b> | ions: 100      | Max. Marks: 100          |
|--------------------------|--------------------|----------------|--------------------------|
| Roll No                  | (in figure)        |                | (in words)               |
| Name :                   |                    | _ Father's Nam | e:                       |
| Mother's Name :          |                    | Date of Exami  | nation:                  |
|                          |                    |                |                          |
| (Signature of the candid | ata)               | (Signa         | ture of the Invigilator) |

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

All questions are compulsory.

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.

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

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Question Booklet along with answer key of all the A,B,C and D code will be uploaded on the university website after the conduct of Entrance Examination. In case there is any discrepancy in the Question Booklet/Answer Key, the same may be brought to the notice of the Controller of Examinations in writing within 24 hours of uploading the same on the University Website. Thereafter, no complaint in any case, will be considered.

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.

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.

Use only Black or Blue BALL POINT PEN of good quality in the OMR Answer-

Sheet.

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.

| {uestion<br>No. | Questions  |  |  |
|-----------------|--|--|--|
| 1.              | Which wage theory is also known as 'Iron Law of Wages' propounded by David Ricardo:  (1) Wages Fund Theory  (2) Surplus Value Theory of Wage  (3) Subsistence theory of Wage  (4) Compensation Theory of Wage                                      |  |  |
| 2.              | Time wage system is suitable in a manufacturing concern:   |  |  |
|                 | (1) Where the production methods and machines are standardised   |  |  |
|                 | (2) Where the productivity of the workers needs to be increased  |  |  |
|                 | (3) Where supervisors cannot devote enough attention on individual performance   |  |  |
|                 | (4) Where the quality of work is of utmost significance  |  |  |
| 3.              | "The term industrial relations refers to the relationship between management and employees or among employees and their organization that arise out of employment". This definition is given by:  (1) Indian Labour Organization  (2) R. A. Lester |  |  |
|                 | <ul> <li>(1) Indian Labour Organization</li> <li>(2) R. A. Lester</li> <li>(3) Dale Yoder</li> <li>(4) Breach</li> </ul>   |  |  |
| 4.              | From the following which is preventive measure to overcome the problem of industrial unrest:  (1) Grievance Redressal Procedure  (2) Grievance Settlement Authority  (3) Courts of Inquiry  (4) Board of Conciliation                              |  |  |
| 5.              | Schedule is an instrument of gathering the:  |  |  |
|                 | (1) Primary data (2) Secondary data  |  |  |
|                 | (3) Both (1) and (2) (4) None of them  |  |  |
| PG-EF           | C-2022 (Commerce) Code-C   |  |  |
|                 | (1)  |  |  |
|                 |  |  |  |

| Questions  |  |  |  |  |
|--|--|--|--|--|
| Which one of the following statistical measures is not affected by extremely   |  |  |  |  |
| large or small values?   |  |  |  |  |
| (1) Median (2) Harmonic Mean   |  |  |  |  |
| (3) Standard Deviation (4) Coefficient of variation  |  |  |  |  |
| When coefficient of skewness is zero, the distribution is:   |  |  |  |  |
| (1) J-shaped (2) U-shaped  |  |  |  |  |
| (3) Symmetrical (4) L-shaped   |  |  |  |  |
| If the Karl Pearson coefficient of correlation between x and y is 0.3, then  |  |  |  |  |
| the coefficient of correlation between -x and 2y is:   |  |  |  |  |
| (1) -0.6 (2) -0.3  |  |  |  |  |
| (3) 0.3 (4) 0.5  |  |  |  |  |
| Which one of the following statements is not correct:  |  |  |  |  |
| Fisher's Index   |  |  |  |  |
| (1) lies between Laspeyre's index (L) and Paasche's index (P)  |  |  |  |  |
| (2) is the arithmetic mean of L and P  |  |  |  |  |
| (3) is the geometric mean of L and P   |  |  |  |  |
| (4) All are not correct and appropriate and ap |  |  |  |  |
| Additive Model of time series can be expressed symbolically as:  |  |  |  |  |
| (1)  Y = T + S + C + I   |  |  |  |  |
| (2)  Y = T + S + C - I   |  |  |  |  |
| (3)  Y = T + S - C + I   |  |  |  |  |
| (4) $Y = T - S + C + I$  |  |  |  |  |
| Consent is not said to be free when it is caused by  |  |  |  |  |
| (1) Coercion (2) Undue influence   |  |  |  |  |
| (3) Fraud (4) All of these   |  |  |  |  |
|  |  |  |  |  |

# SET-X Code-C

| Question<br>No. | Questions  |
|-----------------|--|
|                 | and the second s |
| 12.             | In case of breach of contract, which of the following remedy is available to   |
|                 | the aggineved party?   |
|                 | 101 10001031011  |
|                 | in a second  |
|                 | (4) All of those   |
|                 | (1) All of these   |
| 13.             | The amounts deposited in a bank in various accounts:   |
|                 | (1) Can be covered in the area of bailment   |
|                 | (2) Can not be covered in the area of bailment   |
|                 | (3) Can be covered in the area of lien   |
|                 | (4) Can not be covered in the area of lien   |
| 14.             | Consumer Protection Act was passed in India on 24-12-1986 but it was   |
|                 | enforced w.e.f.  |
|                 | (1) 1 <sup>st</sup> January, 1987 (2) 1 <sup>st</sup> April, 1987  |
|                 | (3) 15 <sup>th</sup> Λpril, 1987 (4) 1 <sup>st</sup> April, 1991   |
| 15.             | Which of the following is not the right of a partner i.e., which he cannot   |
|                 | claim as a matter of right?  |
|                 | (1) Right to take part in business   |
|                 | (2) Right to receive remuneration  |
|                 | (3) Right to share profits   |
|                 | (4) Right to have access to the books of accounts  |
| 16.             | A, B and C jointly promised to pay Rs. 50,000 to D. Before performance o   |
|                 | the contract C dies. Hence, the contract:  |
|                 | (1) Becomes void on C's death  |
|                 | (2) Should be performed by A and B alone   |
|                 | (3) Should be performed by A and B along with C's legal representatives  |
|                 | (4) Should be renewed between A, B and D.  |

| Question<br>No. | Questions   |  |             |                         |             |  |
|-----------------|---|--|-------------|-------------------------|-------------|--|
| 17.             | Pro   | perty in goods means the   | 2           |                         |             |  |
|                 | (1)   | Possession of goods  | (2)         | Custody of goods        |             |  |
|                 | (3)   | Ownership of goods   | (4)         | Both (1) and (2)        |             |  |
| 18.             | Cer   | Central/State Public Information Officer has to provide the information  |             |                         |             |  |
|                 | on the payment of prescribed fees within days from the recrease.    |  |             | days from the reco      | eipt of the |  |
|                 | (1)   | 25 days'   | (2)         | 30 days                 | , ~         |  |
|                 | (3)   | 35 days  | (4)         | 40 days                 |             |  |
|                 | (1)<br>(2)<br>(3)<br>(4)  | ompany which has ceased to be<br>iness. It is called as a:<br>Unregistered/illegal association<br>Defunct company<br>Dormant company<br>Closely held company | OFF SECTION |                         |             |  |
| 20.             | 'Lifting of Corporate Veil' of a company refers to:                 |  |             |                         |             |  |
|                 | (1) Grand opening of a new company                                  |  |             |                         |             |  |
|                 | (2) Changing the name of a company to improve corporate performance |  |             |                         |             |  |
|                 | (3)   | Punish the person doing wrong  |             | chind the name of the o | company     |  |
|                 | (4)   | To construct a new corporate b   | ouilding    |                         |             |  |
| 21.             | According to the, all anticipated losses should be recorded in the  |  |             |                         |             |  |
| 1               | books of accounts where as all anticipated gains should be ignored. |  |             |                         |             |  |
| ,               | (1) Convention of materiality                                       |  |             |                         |             |  |
|                 | <b>(2)</b>  | Convention of consistency  |             |                         | r           |  |
|                 | (3)   | Convention of conservatism   |             |                         |             |  |
|                 | <b>(4)</b>  | Convention of full disclosure  |             |                         | 1           |  |

| No. | Questions   |
|-----|---|
| 22. | Debit balance of trial balance is shown:  |
|     | (1) In the debit si le of Trading Account   |
|     | (2) In the debit side of Profit and Loss Account  |
|     | (3) In the asset side of Balance Sheet  |
|     | (4) In the liability side of Balance Sheet  |
| 23. | Amount spent on increasing the seating capacity of a cinema hall is:                                  |
| . E | (1) Revenue expenditure   |
|     | (2) Capital expenditure   |
|     | (3) Deferred revenue expenditure  |
|     | (4) None of these   |
| 24. | Under which method of depreciation, the book value of asset can be reduced to zero:                   |
|     | (1) Straight Line Method  |
|     | (2) Diminishing Balance Method  |
|     | (3) Combination of both Methods   |
|     | (4) None from the above   |
| 25. | Accounting treatment of contingent liability in the Final Accounts of a sole proprietary business is: |
|     | (1) It will be shown in the debit side of Profit and Loss Account                                     |
|     | (2) It will be shown in the liability side of Balance Sheet   |
|     | (3) It will be deducted from long term loan in the liability side of Balance Sheet                    |
|     | (4) It will be stated only outside the Balance Sheet as a footnote                                    |

| Question No. |                           | Questions   |
|--------------|---------------------------|---|
| 26.          | Foll                      | owing entry will be passed in the books of consignee for bad debt   |
| 20.          | port                      | aining to consignment:  |
|              |                           | Bad-debts A/c Dr.   |
|              | (1)                       | To Consignment Debtors A/c  |
|              | (2)                       | Bad-debts A/c Dr.   |
|              | (2)                       | To Consignment A/c  |
|              | (3)                       | Bad-debts A/c Dr.   |
|              | (3)                       | To Debtors A/c  |
| 100 A        | (4)                       | Consignment A/c Dr.   |
|              | (4)                       | To Consignment Debtors A/c  |
|              |                           |   |
| 27.          | Ina                       | Hire Purchase System when vendor takes back the possession of entir   |
|              | g000                      | ds, the following journal entry will be passed in the books of hir  |
|              | pur                       | chaser:   |
|              | (1)                       | Vendor's A/c Dr.  |
| K 4- 1       | 1-7                       | To Asset A/c  |
| itte Alterit | (2)                       | Vendor's A/c Dr.  |
|              | (2)                       | To Goods Returned A/c   |
|              | 1                         |   |
|              | (3)                       | Goods Returned A/c Dr.  |
|              | (3)                       | Goods Returned A/c Dr. To Vendor's A/c  |
|              |                           | To Vendor's A/c   |
| 100 - 50     |                           | To Vendor's A/c<br>Asset A/c Dr.  |
| 20           | (4)                       | To Vendor's A/c  Asset A/c Dr.  To Vendor's A/c  To Vendor's A/c  |
| 28.          | (4)                       | To Vendor's A/c  Asset A/c Dr.  To Vendor's A/c  To Vendor's A/c  |
|              | (4)<br>Wh                 | To Vendor's A/c  Asset A/c Dr.  To Vendor's A/c  en a part of goods sent by head office have not been received by the nch at the time of balancing the accounts. The head office will pass the  |
| 28.          | (4)<br>Wh<br>bra<br>follo | To Vendor's A/c  Asset A/c Dr.  To Vendor's A/c  en a part of goods sent by head office have not been received by the nch at the time of balancing the accounts. The head office will pass the owing entry:   |
|              | (4)<br>Wh                 | To Vendor's A/c  Asset A/c Dr.  To Vendor's A/c  en a part of goods sent by head office have not been received by the nch at the time of balancing the accounts. The head office will pass the owing entry:  Branch A/c Dr.   |
|              | (4) Wh bra follo(1)       | To Vendor's A/c  Asset A/c Dr.  To Vendor's A/c  en a part of goods sent by head office have not been received by the nch at the time of balancing the accounts. The head office will pass the owing entry:  Branch A/c Dr.  To Goods sent on consignment A/c   |
|              | (4)<br>Wh<br>bra<br>follo | To Vendor's A/c  Asset A/c Dr.  To Vendor's A/c  en a part of goods sent by head office have not been received by the nch at the time of balancing the accounts. The head office will pass the owing entry:  Branch A/c Dr.  To Goods sent on consignment A/c  Goods in transit A/c Dr.   |
|              | (4) Where follows (1) (2) | To Vendor's A/c  Asset A/c Dr.  To Vendor's A/c  en a part of goods sent by head office have not been received by the nch at the time of balancing the accounts. The head office will pass the owing entry:  Branch A/c Dr.  To Goods sent on consignment A/c  Goods in transit A/c Dr.  To Branch A/c                                    |
|              | (4) Wh bra follo(1)       | To Vendor's A/c  Asset A/c Dr.  To Vendor's A/c  en a part of goods sent by head office have not been received by the nch at the time of balancing the accounts. The head office will pass the owing entry:  Branch A/c Dr.  To Goods sent on consignment A/c  Goods in transit A/c Dr.  To Branch A/c  Goods sent on consignment A/c Dr. |
|              | (4) Where follows (1) (2) | To Vendor's A/c  Asset A/c Dr.  To Vendor's A/c  en a part of goods sent by head office have not been received by the nch at the time of balancing the accounts. The head office will pass the owing entry:  Branch A/c Dr.  To Goods sent on consignment A/c  Goods in transit A/c Dr.  To Branch A/c                                    |

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| Question<br>No. | Questions   |
|-----------------|---|
| 29.             | At the time of dissolution of a firm-Assets are Rs. 5,00,000; total liabilities are Rs. 2,00,000; amount realised on sale of assets is Rs. 3,10,000 and realisation expenses are Rs. 5,000. What will be the profit or loss on realisation? |
|                 | (1) Loss: Rs. 1,95,000  |
| 1 825           | (2) Loss: Rs. 1,85,000  |
|                 | (3) Profit: Rs. 2,05,000  |
|                 | (4) Profit: Rs. 5,000   |
| 30.             | Shortworkings can be recouped by lessee in the subsequent year when:  |
| . Tayle of      | (1) Royalty is more than minimum rent   |
|                 | (2) Minimum rent is more than royalty   |
|                 | (3) Royalty is equal to minimum rent  |
|                 | (4) Minimum rent is more than royalty reserve   |
| 31.             | If combined leverage is 2 and financial leverage is 2.5, then what would be the operating leverage?   |
|                 | (1) .5 (2) .7   |
|                 | (3) .8 (4) .6   |
| 32.             | From the following which are the discounted methods of capital budgeting?   |
|                 | (1) Pay Back Period Method  |
|                 | (2) Average Rate of Return Method   |
|                 | (3) Both (1) and (2)  |
|                 | (4) None from above   |
| 5               |   |



| uestion<br>No. | Question   |   |
|----------------|--|---|
| 33.            | <ul><li>(2) The word 'Audit' took its origin</li><li>(3) The word 'Audit' took its origin</li></ul>  | from the British word "Audire".  from the French word "Audire".  from the Latin word "Audire".  from the American word "Audire".  |
| 34.            | From the following statements whi  | ch is right:  |
| andw           | (1) "Internal control is a broader to<br>internal check and internal au  | erm, generally used to encompass both   |
|                | (2) "Internal audit is a broader te internal check and internal co   | rm, generally used to encompass both ntrol."  |
|                | (3) "Internal check is a broader to internal control and internal a  | erm, generally used to encompass both   |
| c hilane       | (4) "Internal investigation is a bro<br>both internal check and intern   | ader term, generally used to encompass  |
| 1.00.0         |  |   |
| 35.            |  | at tipus approchiment is 2 and and a second to the control of the |
| 35.            | Briancia lever go 12 C. thea what  | zi fromboschloverage is 2 and no operations bevanage?   |
| 35.            | Vouching means:  | of an auditor.  |
| <b>35.</b>     | Vouching means:  (1) Ascertaining the scope of duty  (2) Routine checking of financial   | of an auditor. statements. pearing in the books of original entry.  |
| 35.<br>36.     | Vouching means:  (1) Ascertaining the scope of duty (2) Routine checking of financial (3) Testing the truth of items app (4) Process of preventing the poss  | of an auditor. statements. pearing in the books of original entry. sibility if errors and frauds.   |
| , r 16;sin     | Vouching means:  (1) Ascertaining the scope of duty (2) Routine checking of financial (3) Testing the truth of items app   | of an auditor. statements. pearing in the books of original entry. sibility if errors and frauds. marily a responsibility of :  |
| , r 16;sin     | Vouching means:  (1) Ascertaining the scope of duty (2) Routine checking of financial (3) Testing the truth of items app (4) Process of preventing the possession of the posse | of an auditor. statements. pearing in the books of original entry. sibility if errors and frauds. marily a responsibility of:   |
| , r 16;sin     | Vouching means:  (1) Ascertaining the scope of duty (2) Routine checking of financial (3) Testing the truth of items app (4) Process of preventing the poss  Physical verification of asset is pri (1) Auditor of the firm   | of an auditor. statements. pearing in the books of original entry. sibility if errors and frauds. marily a responsibility of:   |

| Question<br>No.  | Questions   |
|--|---|
| 37.  | First auditor of the company is appointed by Board of Directors within one month from:                      |
| Maria Maria  | (1) The date of registration  |
|  | (2) The date of incorporation   |
|  | (3) The date of getting the certificate of commencement of business   |
|  | (4) The date of issuing prospectus.   |
| <b>38.</b> a   | For the purpose of auditing of reserve created by a company, the auditor must check the following document: |
|  | (1) Articles of Association of the company  |
|  | (2) Memorandum of Association of the company  |
| The state of the s | (3) Minute book maintained by Shareholders and Directors  |
|  | (4) None of the above   |
| 39.  | Audit report prepared by the auditor of a company is addressed to:  |
|  | (1) The Board of Directors of the company   |
|  | (2) The Chief Executive of the company  |
| oamer: //  | (3) The Shareholders of the company   |
| ,  | (4) The Managers of the company   |
| 40.  | From the following who can be appointed as an investigator for preparing                                    |
|  | Investigation Audit Report of a business:   |
|  | (1) An individual   |
|  | (2) A HUF   |
|  | (3) A Corporation   |
|  | (4) A Firm  |
|  |   |

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# SET-X Code-C

| nestion<br>No. | Questions  |  |  |  |
|----------------|--|--|--|--|
| 41.            | Costing includes:  |  |  |  |
| ¥1.            | (1) Cost ascertainment (2) Cost control                                    |  |  |  |
|                | (3) Both (1) and (2) (4) None of them                                      |  |  |  |
| 42.            | FIFO is advisable in case of:  |  |  |  |
| 3.07           | (1) Rising prices (2) Falling prices                                       |  |  |  |
| 2 - 5          | (3) Constant prices (4) All of these                                       |  |  |  |
| 43.            | In Halsey- Weir Scheme the workers will get bonus of wages of times saved. |  |  |  |
|                | (1) 1/2 (2) 1/3  |  |  |  |
|                | (3) 1/4 (4) 1/5  |  |  |  |
| 44.            | In Cost Sheet the sale of scrap would be deducted from:                    |  |  |  |
| los sag        | (1) Direct material cost   |  |  |  |
|                | (2) Prime cost   |  |  |  |
|                |  |  |  |  |
|                | (4) Administration cost  |  |  |  |
| 45.            | 2000 is equal to 40%. What would be new P/VR if sale price is increase     |  |  |  |
|                | 1) 10% and sale volume is decreased by 10%?                                |  |  |  |
|                | (2) 0/11   |  |  |  |
|                | (3) 6/11 (4) 7/11  |  |  |  |
| 46.            | Which is correct from the following?                                       |  |  |  |
|                | (1) Work certified is shown at cost  |  |  |  |
| à              | (2) Work uncertified is shown at cost                                      |  |  |  |
|                | (3) Work uncertified is shown at contract cost                             |  |  |  |
| 1              | (4) None of these  |  |  |  |

| Question | and the same of th | Code-C           |
|----------|--|------------------|
| No.      | Questions  |                  |
| 47.      | The technique Zero Base Budgeting was first used in:   | 1 19 11 1        |
|          | (1) United States of America   |                  |
| 17       | (2) France   |                  |
| 2.4      | (3) England  |                  |
|          | (1) German   |                  |
| 48.      | Abnormal effectiveness results if:   |                  |
|          | (1) Actual loss is more than normal loss   |                  |
|          | (2) Actual loss is more than abnormal loss   |                  |
| 1 100    | (3) Normal loss is more than actual loss   | - 7              |
|          | 1  |                  |
|          | (4) Abnormal loss is more than actual loss   |                  |
| 49.      | Income Tax was levied first time in India by the following   | g: ( = .         |
| 1,00.0   | (1) Sir Lucas Paciolo (2) Sir John Wilson  |                  |
|          | (3) Sir James Wilson (4) Sir James Wilkinson   |                  |
| 50.      | Deduction of entertainment allowance for computing sala  | ary income of an |
|          | employee is allowed to:  |                  |
|          | (1) Private employee (2) Government employee   | e                |
|          | (3) Specific employee (4) Non-specific employe   | e                |
| 51.      | After issuing certificate of incorporation The Registrar of Co   | ompanies issues  |
| * P.O. 1 | allocates to each registered company.  |                  |
|          | (1) Company Identification Number  |                  |
|          | (2) Corporate Indexing Number  | y                |
|          | (3) Corporate Identity Number  |                  |
|          | (4) Company Incorporation Number   |                  |

| Question<br>No.     | Questions   |         |  |
|---------------------|---|---------|--|
| 52.                 | Alteration in the Name Clause of Memorandum of Association may made in the following way:  (1) By special resolution and permission from Central Government |         |  |
|                     | (2) With the permission of Board of Directors of the Company  |         |  |
|                     | <ul><li>(3) With the permission of Company Law Board</li><li>(4) With the permission of Company Law Tribunal</li></ul>                                      | 77      |  |
| 53.                 | The minimum subscription specified in the prospectus must be within:  | receive |  |
|                     | (1) 60 days (2) 90 days   |         |  |
|                     | (3) 120 days (4) 130 days   |         |  |
| 54.                 | Reduction in the share capital of a company can be made in the f  | ollowin |  |
| S'e ga.r            | <ul> <li>(1) By forfeiture of shares and their re-issue</li> <li>(2) By refunding surplus capital</li> <li>(3) Poth (1) and (2)</li> </ul>                  |         |  |
| rajor e<br>razela s | (3) Both (1) and (2)  (4) None of above   |         |  |
| 55.                 | If there are 12 Directors in a company out of which 4 are on fore what is the quorum required to hold a valid meeting:                                      | ign tou |  |
|                     | (1) 2 (2) 3 and have a superior   |         |  |
|                     | (3) 4   |         |  |

| Question<br>No. | Questions  Compulsory winding up of a company is made under National Company Law Tribunal in the following circumstances:  (1) When company is not earning profits since last 5 years  (2) When company is not paying interest to its debenture holders  (3) When company could not recoup its prior losses |  |  |  |
|-----------------|---|--|--|--|
| 56.             |   |  |  |  |
|                 | (4) When company has acted against national interest  |  |  |  |
| 57.             | Compensation management is the function of HRM.  (1) Managerial (2) Operative  (3) Planning (4) Motivational  |  |  |  |
| 58.             | From the following who is not associated with HRM?  (1) Michael J. Jucious (2) K.K. Devit  (3) Edwin B. Flippo (4) Dale Yoder   |  |  |  |
| 59.             | Recruitment is concerned with the process of:  (1) Inviting applications for jobs  (2) Developing a pool of potential employees  (3) Selection of right candidate  (4) Induction of employees   |  |  |  |
| 60.             | Arrange the following in order:  (i) Promotion  (ii) Performance appraisal  (iii) Recruitment  (iv) Training and development  (1) (iii), (iv), (ii), (i)  (2) (ii), (iii), (i), (iv)  (3) (i) (ii), (iii), (iv)  (4) (iii) (iv), (ii), (i)  |  |  |  |

| uestion<br>No. | Questions   |
|----------------|---|
| 61.            | If an assessee is involved in the business of plying, hiring or leasing commercial goods vehicles then cash payment is allowed to a person in a day is:  (1) Up to Rs. 10,000  (2) Up to Rs. 15,000  (3) Up to Rs. 25,000  (4) Up to Rs. 35,000 |
| 62.            | Deduction in respect of interest on saving account in bank, post office and banking cooperative society U/S 80 TTA is allowed to:  (1) An individual  (2) A HUF  (3) An individual and HUF  (4) All assessees                                   |
| 63.            | Short term capital gains arised on the transfer of some notified securitie U/S 111A is chargeable to tax at the rate of: (1) 10% + Surcharge (2) 15% + Surcharge  |
| W 9 9          | (3) 20% + Surcharge. (4) 25% + Surcharge  |
| 64.            | Salary received by a working partner from his own firm is chargeable t tax as his:  (1) Salary income  (2) Business income  (3) Other sources income  (4) None of above   |

| uestion<br>No.    | Questions   |  |  |
|-------------------|---|--|--|
| 65.               | Tax deducted at source on the winning amount if exceeding Rs. 10,000 from lottery and crossword puzzles as per Income Tax Act is:  (1) At the rate of 30% |  |  |
|                   | (2) At the rate of 30% + surcharge.   |  |  |
| The second second | (3) At the rate of 30% + education cess   |  |  |
| ) tosi            | (4) At the rate of 30% + surcharge + education cess   |  |  |
| 66.               | If an Assistant Commissioner or Deputy Commissioner imposes penalty exceeding Rs. 20,000 he must obtain the prior approval of:  (1) Joint Commissioner    |  |  |
|                   | (2) Additional Commissioner   |  |  |
| -                 |   |  |  |
| 389° 30           | (3) Principal Commissioner of Income Tax  (4) Chief Commissioner of Income Tax  |  |  |
| 67.               | Components of Micro Environment consist of the following:   |  |  |
|                   | (1) Economic, political, socio-cultural, technological  |  |  |
|                   | (2) Demographic, natural, international, physical resources   |  |  |
|                   | (3) Suppliers, customers, competitors, public   |  |  |
| . 1 8             | (4) Man, money, material, machine   |  |  |
| 68.               | From the following which is correct?  |  |  |
|                   | (1) SWOT Analysis is a technique of understanding internal and external environment of a business for framing effective organisational strategies.        |  |  |
|                   | (2) SWOT Analysis is a process of analysing the strengths and weaknesses of a business unit.  |  |  |
|                   | (3) SWOT Analysis is a process of analysing the opportunities and threats of a business unit.   |  |  |
| 88.1              | (4) SWOT Analysis is a part of ETOP Analysis  |  |  |

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| Question<br>No. | Questions   |  |  |
|-----------------|---|--|--|
| 69.             | Rate of savings and investment in India can be increased through:  (1) Demonstration effect  (2) Expansion of banking institutions  (3) Increase in tax rates  (4) None from the above                                |  |  |
| 70.             | From the following which can correct the disequilibrium in the Balance of Payments?  (1) Encouragement of Foreign Investment (2) Setting up Special Economic Zones (3) Import of war equipments (4) Both (1) and (2). |  |  |
| 71.             | When a qualified individual could not get any employment during the year that is:  (1) Structural unemployment  (2) Open unemployment  (3) Under unemployment  (4) Disguised unemployment                             |  |  |
| 72.             | Mention the main cause of Born Sickness of an industrial unit:  (1) Wrong location  (2) Labour problems  (3) De-reservation  (4) Credit squeeze   |  |  |
| 73.             | Main objective of Monetary Policy in India is:  (1) To regulate money supply in the economy  (2) To coordinate between monetary and non-monetary policy  (3) To remove poverty and unemployment  (4) All of the above |  |  |

| No.     | Questions Questions   |   |                  |  |  |
|---------|---|---|------------------|--|--|
| 74.     | In which year a liberal economic policy was declared in India in which more emphasis was given to private sector:  (1) 1990 (2) 1991 (3) 2001 (4) 2014  |   |                  |  |  |
| 75.     | From the following which is a complete bunch of management accounting tools generally used to discharge its duty towards management:  |   |                  |  |  |
| . g E E | Budgetary Control. (2) ABC Analysis, LIFO,  | , Fund Flow Analysis, Cash FIFO, Lease Accounting.      | Flow Analysis    |  |  |
|         | (3) Journal, Ledger, Trial (4) Above all  | Balance, Journal Proper.                                | 13 41            |  |  |
| 76.     | At the time of preparing Cash from Operating Activities, following will be added in net profit:   |   |                  |  |  |
| 76.     |   |   |                  |  |  |
| 76.     |   | distriction de luffice de l'estable                     |                  |  |  |
| 76.     | added in net profit:  | ssets   |                  |  |  |
| 76.     | added in net profit:  (1) Increase in current as  | ssets<br>ets  |                  |  |  |
| 76.     | added in net profit:  (1) Increase in current as  (2) Increase in Fixed asse  | ssets<br>ets<br>.ssets                                  |                  |  |  |
| 76.     | added in net profit:  (1) Increase in current as  (2) Increase in Fixed ass  (3) Decrease in current a  | ssets<br>ets<br>.ssets                                  |                  |  |  |
|         | added in net profit:  (1) Increase in current as (2) Increase in Fixed asse (3) Decrease in current as (4) Decrease in current li Which statement is true?  | essets<br>ets<br>essets<br>abilities                    |                  |  |  |
|         | added in net profit:  (1) Increase in current as (2) Increase in Fixed ass (3) Decrease in current a (4) Decrease in current b  Which statement is true?  (1) Wealth maximization approach.   | esets<br>ets<br>essets<br>iabilities                    | ofit maximizatio |  |  |
|         | added in net profit:  (1) Increase in current as (2) Increase in Fixed ass (3) Decrease in current as (4) Decrease in current as (4) Which statement is true?  (1) Wealth maximization approach.  (2) Profit maximization approach. | essets essets abilities approach is superior to the pro | ofit maximizatio |  |  |

| Question<br>No. |  |   |  |  |  |
|-----------------|--|---|--|--|--|
| 78.             | The amount needed to maintain                | n current assets at its minimum level on                    |  |  |  |
|                 | continuous basis is called:                  | *   |  |  |  |
| 2.              | (1) Variable working capital                 |   |  |  |  |
|                 | (2) Permanent working capital                |   |  |  |  |
|                 | (3) Excessive working capital                | to a liva wyman to a obligate the se                        |  |  |  |
|                 | (4) Inadequate working capital               | nor og progresse 9 348 fra<br>l la la sameno bronzes 4 15 1 |  |  |  |
| 79.             | If net sales for the year are Rs.            | 2,50,000 and Debtors Rs. 50,000, average                    |  |  |  |
| -               | collection period is (assuming th            |   |  |  |  |
|                 | (1) 42 days (1                               | 2) 45 days  |  |  |  |
|                 | (3) 60 days                                  | 4) 72 days  |  |  |  |
| 80.             | From the following capital struct            | ure theories, which depicts optimal capital                 |  |  |  |
|                 | structure?                                   | - P.F. (2000) 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1            |  |  |  |
|                 | (1) Net Income Approach                      |   |  |  |  |
|                 | (2) Operating Net Income Approach            |   |  |  |  |
| - 2000          | (3) M.M. Model                               |   |  |  |  |
| *               | (4) Traditional Theories                     |   |  |  |  |
| 81.             | Which is the social objective of a business? |   |  |  |  |
| : .             | (1) Creation of new customers                |   |  |  |  |
| 100 20          | (2) Preventing environment pollution         |   |  |  |  |
| •               | (3) Worker's participation in m              |   |  |  |  |
|                 | (4) None from the above                      |   |  |  |  |
|                 |  |   |  |  |  |

(18)

| Question<br>No.   | ^ .  |  |  |  |
|-------------------|--|--|--|--|
| 82.               | approach offers a convenient framework for the education and                                       |  |  |  |
|                   | training of Managers.  |  |  |  |
|                   | (1) Classical (2) Neo-classical  |  |  |  |
|                   | (3) Contingency (4) Above all  |  |  |  |
| 83.               | Defining the problem is the first step involved in the process of:                                 |  |  |  |
|                   | (1) Planning (2) Decision making   |  |  |  |
| position al       | (3) Corporate planning (4) Leading   |  |  |  |
| 84.               | Management by Objective is a technique which requires that the objective of the enterprise should: |  |  |  |
| E                 | (1) be written and defined in broad terms  |  |  |  |
| and the same of   | (2) lay down the time period for achieving the results   |  |  |  |
|                   | (3) include a plan of action for achieving the desired results                                     |  |  |  |
|                   | (4) be defined in terms of measurable results  |  |  |  |
| 85.               | The function of 'staff' in 'line and staff organisation' is to:                                    |  |  |  |
| Brown to a second | (1) take advice from the line  |  |  |  |
|                   | (2) give advice the line   |  |  |  |
| , i               | (3) hold authority and responsibility  |  |  |  |
| 3.                | (4) provide sufficient finance to line   |  |  |  |
| 86.               | Delegation can be:   |  |  |  |
| dd II             | (1) Upward (2) Downward  |  |  |  |
|                   | (3) Sideward (4) All of these  |  |  |  |

| estion<br>No. | Questions   |  |  |
|---------------|---|--|--|
| 87.           | Arrange the following staffing procedure in the correct sequence:                           |  |  |
|               | (i) Determining sources of personnel supply   |  |  |
|               | (ii) Preparing personnel specifications   |  |  |
|               | (iii) Selection of personnel  |  |  |
|               | (iv) Determining personnel specifications   |  |  |
|               | (1) (ii), (i), (iv), (iii)  |  |  |
|               | (2) (i), (ii), (iii), (iv)  |  |  |
|               | (3) (ii), (i), (iii), (iv)  |  |  |
|               | (4) (ii), (iii), (iv), (i)  |  |  |
| 88.           | "Theory X' and "Theory Y' is given by:  |  |  |
|               | (1) Maslow (2) McGregor   |  |  |
|               | (3) Herzberg (4) Norman   |  |  |
| 89.           | 'Grapevine' is a term used in relation to:  |  |  |
|               | (1) Formal communication  |  |  |
|               | (2) Informal communication  |  |  |
| Neve.         | (3) Both formal and informal communication  |  |  |
|               | (4) Crosswise communication   |  |  |
| 90.           | Sequence of steps involved in the process of planned change is:                             |  |  |
|               | (1) Unfreezing, moving to new level, refreezing at new model                                |  |  |
|               | (2) Moving to new model, unfreezing, refreezing at new model                                |  |  |
|               | (3) Refreezing at new model, moving to new model, unfreezing                                |  |  |
|               | (4) Unfreezing, refreezing at new model, moving to new level                                |  |  |
| 91.           | If two events A and B are independent, the probability that they will be occur is given by: |  |  |
|               | (1) $P(A) + P(B)$ (2) $P(A) \times P(B)$  |  |  |
|               | (3) $P(A) - P(B)$ (4) $P(A) + P(B) - P(AB)$   |  |  |

in the state of

| Question<br>No. | Questions   |  |  |  |
|-----------------|---|--|--|--|
| 92.             | <ul> <li>The normal distribution with x = 0 and σ = 1 is known as:</li> <li>(1) Standard normal distribution</li> <li>(2) Poisson distribution</li> <li>(3) Both (1) and (2)</li> <li>(4) None of these</li> </ul>  |  |  |  |
| 93.             | X who holds 100 shares of Rs. 10 each, fails to pay a final call of Rs. 2 per share. The directors forfeited all the shares and subsequently reissued 50 shares at Rs. 6 each as fully paid. The amount to be transferred to capital reserve account would be:  (1) Rs. 200  (2) Rs. 300  (3) Rs. 400  (4) Rs. 600      |  |  |  |
| 94.             | Prem Ltd. Company issues 3,000, 15% debentures of Rs. 100 each at a discount of Rs. 7.5 repayable at a premium of 5% at the end of 5 years. The loss on issue of debenture will be:  (1) Rs. 22,500 (2) Rs. 30,000 (3) Rs. 37,500 (4) Rs. 45,000  |  |  |  |
| 95.             | Valuation of share under Net Asset Method is made on the basis of following assumption:  (1) How much amount shareholders will get if company went in to liquidation?   |  |  |  |
|                 | <ul> <li>(2) How much dividend shareholders will get if company went in to liquidation?</li> <li>(3) How much amount of normal profit shareholders will get if company continues its business?</li> <li>(4) How much amount shareholders will get at the end of financial year out of current year's profit?</li> </ul> |  |  |  |

| Question<br>No. | Questions   |  |  |  |  |
|-----------------|---|--|--|--|--|
| 96.             | Proposed dividend is treated as in the Financial Statement  |  |  |  |  |
| 30.             | company at the end of financial year.   |  |  |  |  |
|                 | (1) Current asset of the Company  |  |  |  |  |
|                 | (2) Current liability of the Company  |  |  |  |  |
|                 | (3) Fictitious asset of the Company   |  |  |  |  |
|                 | (4) Long term liability of the Company  |  |  |  |  |
| 97.             | In external reconstruction:   |  |  |  |  |
|                 | (1) Existing companies have to be liquidated  |  |  |  |  |
|                 | (2) Existing companies have not to be liquidated  |  |  |  |  |
|                 | (3) At least one existing company has to be liquidated  |  |  |  |  |
| ,               | (4) No need to form another new company   |  |  |  |  |
| 98.             | When a company went in to liquidation, who will get money at the last any amount left after all the payments? |  |  |  |  |
|                 | (1) Debenture holders (2) Preference creditors  |  |  |  |  |
|                 | (3) Equity shareholders (4) Unsecured creditors   |  |  |  |  |
| 99.             | A banking company has to transfer an amount of of current year' profit to Statutory Reserve.                  |  |  |  |  |
|                 | (1) 20% (2) 25%   |  |  |  |  |
|                 | (3) 30% (4) 35%   |  |  |  |  |
| 100.            | Minority interest is being shown in the Final Accounts of Holding   |  |  |  |  |
|                 | Companies:  (1) As an expenditure (2) As an income  |  |  |  |  |
|                 | (1) As all experiences  |  |  |  |  |
|                 | (3) As an asset (4) As a liability  |  |  |  |  |
|                 |   |  |  |  |  |
|                 |   |  |  |  |  |

(Total No. of printed pages : 23)

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(PG-EE-2022)

11240

Code



# COMMERCE

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

| Time: 14 Hours Total Que |             | stions: 100          | Max. Marks: 100         |  |
|--------------------------|-------------|----------------------|-------------------------|--|
| Roll No.                 | (in figure) |                      | (in words)              |  |
| Name:                    |             | Father's Name        |                         |  |
| Mother's Name :          |             | Date of Examination: |                         |  |
| (Signature of the candid | date)       | (Signatu             | are of the Invigilator) |  |

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

All questions are compulsory.

The candidates must return the Question book-let as well as ON answer-sheet to the Invigilator concerned before leaving the Examination Harman failing which a case of use of unfair-means / mis-behaviour will be register against him / her, in addition to lodging of an FIR with the police. Further answer-sheet of such a candidate will not be evaluated.

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.

Question Booklet along with answer key of all the A,B,C and D code will be 4. uploaded on the university website after the conduct of Entrance Examination. In case there is any discrepancy in the Question Booklet/Answer Key, the same may be brought to the notice of the Controller of Examinations in writing within 24 hours of uploading the same on the University Website. Thereafter, no complaint in any case, will be considered.

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.

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.

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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.

|     | Questions  | Irrelias   |
|-----|--|--|
| No. | Carcitosuf   | 100  |
| 1.  | Which is the social objective of a business?   | ,3   |
|     | (1) Creation of new customers (2) brawqU (1)   |  |
|     | (2) Preventing environment pollution   |  |
|     | (3) Worker's participation in management   |  |
|     | Arrange the following staffing procedure youds and more another (1)  |  |
| 2.  | approach offers a convenient framework for the educati   | Lang"  |
|     | training of Managers. Innostração de la company de la comp |  |
|     | (1) Classical another (2) another (2) another (2) another (2) another (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4   |  |
|     | (3) Contingency (4) Above all (1) (1) (1)  |  |
| 4.  | (1) Planning (2) Decision making (3) Corporate planning (4) Leading  Management by Objective is a technique which requires that the objective is a technique which requires the technique which  | jectiv   |
|     | (3) Harzberg (4) (7) Harzberg  |  |
|     | (1) be written and defined in broad terms  |  |
|     | A SECTION OF THE ADMINISTRATION OF THE ADMIN | .8   |
| 14. | (2) lay down the time period for achieving the results   | 9,   |
| 40  | A SECTION OF THE ADMINISTRATION OF THE ADMIN | 92   |
| 5.  | <ul> <li>(2) lay down the time period for achieving the results</li> <li>(3) include a plan of action for achieving the desired results</li> <li>(4) be defined in terms of measurable results</li> <li>(5) The function of 'staff' in 'line and staff organisation' is to:</li> </ul>   | The second state of the se |
| 5.  | <ul> <li>(2) lay down the time period for achieving the results</li> <li>(3) include a plan of action for achieving the desired results</li> <li>(4) be defined in terms of measurable results</li> <li>(5) The function of 'staff' in 'line and staff organisation' is to:</li> <li>(1) take advice from the line</li> </ul>  |  |
| 5.  | (2) lay down the time period for achieving the results (3) include a plan of action for achieving the desired results (4) be defined in terms of measurable results (5)  The function of 'staff' in 'line and staff organisation' is to: (1) take advice from the line (2) give advice the line  |  |
| 5.  | (2) lay down the time period for achieving the results (3) include a plan of action for achieving the desired results (4) be defined in terms of measurable results (5) The function of 'staff' in 'line and staff organisation' is to: (1) take advice from the line (2) give advice the line (3) hold authority and responsibility   |  |
| 5.  | (2) lay down the time period for achieving the results (3) include a plan of action for achieving the desired results (4) be defined in terms of measurable results (5)  The function of 'staff' in 'line and staff organisation' is to: (1) take advice from the line (2) give advice the line  |  |

| estion<br>No. | Questions  | No     |
|---------------|--|--------|
| 6.            | Delegation can be:   |        |
|               | (1) Creation of new customers (2) brawell (1)  |        |
|               | (2) Downward (3) Sideward (4) All of these   |        |
|               | discovering in antiquiting a ward of the   |        |
| 7.            | Arrange the following staffing procedure in the correct sequence:  |        |
|               | (i) Determining sources of personnel supply  |        |
| m and         | (ii) Preparing personnel specifications and desergon   | 2.     |
|               | (iii) Selection of personnel saganal loganical   |        |
|               | (iv) Determining personnel specifications  |        |
|               | (3) Contingency (4) A'(iii), (iv), (ii) (1)  |        |
|               | (2) (i), (ii), (iii), (iv)   |        |
|               | (3) (ii), (i), (iii), (iv)   | .21    |
|               | (4) (ii), (iii), (iv), (i) gmma(s) (1)   |        |
|               | (2) Copeous formation (4) Loading  |        |
| e8.ve         | Theory X' and Theory Y' is given by:  (1) Maslow  (2) McGregor   |        |
|               | (1) Maslow (2) McGregor entroped to  | . 1.   |
|               | (3) Herzberg (4) Norman.  (4) Norman.  (5) Herzberg (1) beward terms of the manufacture o |        |
| 9.            | 'Grapevine' is a term used in relation to:   |        |
| •             | (1) Entreprince in the maintaine and animal animal   |        |
|               |  |        |
|               | (2) Informal communication reasons to surred ni benitob ed (b)  (3) Both formal and informal communication   |        |
|               | (4) Crosswise communication  (4) Crosswise communication   |        |
|               | (4) Crosswise communication  | . €    |
| 10.           | Sequence of steps involved in the process of planned change is:  |        |
|               | (1) Unfreezing, moving to new level, refreezing at new model   |        |
|               | (2) Moving to new model, unfreezing, refreezing at new model   |        |
|               | (3) Refreezing at new model, moving to new model, unfreezing   |        |
|               | (4) Unfreezing, refreezing at new model, moving to new level   |        |
|               | -2022 (Commerce) Code-D  | -(1741 |

| Question<br>No.       | Questions, Q   | (estimi |
|-----------------------|--|---------|
| 11.                   | 11) Ascertaining the scope of duty of an a Segration (1) (2) Routine checking of fin 7 aci (2) tatements (3) Testing the truth of ite 3.8 a(4) carrier in the books of car (8.10 (6))  | uld be  |
| 12.                   | From the following which are the discounted methods of capital budg  (1) Pay Back Period Method  (2) Average Rate of Return Method  (3) Both (1) and (2)  (4) None from above  | .DI     |
| эло лц.<br><b>13.</b> | From the following which is correct:  (1) The word 'Audit' took its origin from the British word "Audire"  (2) The word 'Audit' took its origin from the French word "Audire"  (3) The word 'Audit' took its origin from the Latin word "Audire".  (4) The word 'Audit' took its origin from the American word "Audi | ,       |
| 14.                   | From the following statements which is right:  (1) "Internal control is a broader term, generally used to encompass internal check and internal audit."  (2) "Internal audit is a broader term, generally used to encompass internal check and internal control."  | ss both |
|                       | <ul> <li>(3) "Internal check is a broader term, generally used to encompass internal control and internal audit."</li> <li>(4) "Internal investigation is a broader term, generally used to encompass both internal check and internal audit."</li> </ul>  |         |

## SET-X Code-D

| Question<br>No. | Questions   | 11471 (.45)<br>AXX |
|-----------------|---|--------------------|
| 15:             | Vouching means:  (1) Ascertaining the scope of duty of an auditor.  (2) Routine checking of financial statements.  (3) Testing the truth of items appearing in the books of original end.  (4) Process of preventing the possibility if errors and frauds.                      |                    |
| 16.             | Physical verification of asset is primarily a responsibility of:  (1) Auditor of the firm  (2) Management of the firm  (3) Both of them  (4) None of them   |                    |
| 17.             | First auditor of the company is appointed by Board of Directors with month from:  (1) The date of registration  (2) The date of incorporation  (3) The date of getting the certificate of commencement of business (4) The date of issuing prospectus.                          | . 1, 2             |
| 18.             | For the purpose of auditing of reserve created by a company, the amust check the following document:  (1) Articles of Association of the company  (2) Memorandum of Association of the company  (3) Minute book maintained by Shareholders and Directors  (4) None of the above | iudito             |
| 19.             | Audit report prepared by the auditor of a company is addressed to  (1) The Board of Directors of the company  (2) The Chief Executive of the company  (3) The Shareholders of the company  (4) The Managers of the company  |                    |

## SET-X Code-D

| Question<br>No. | Questions  | aciteonfl               |
|-----------------|--|-------------------------|
| 0.020.          | From the following who can be appointed as an investigator followestigation Audit Report of a business:                                | rpreparing              |
|                 | (1) At the rate of 30% (1)   | 4                       |
|                 | (2) At the rate of 30% + surcharge. TUH A (2)  |                         |
|                 | (3) A Corporation coss + education coss  |                         |
|                 | (4) Λ Firm   | Ages was built as come. |
| 21.             | If an assessee is involved in the business of plying, hiring commercial goods vehicles then cash payment is allowed to a day is:       | person in a             |
|                 | (1) Up to Rs. 10,000 (2) Up to Rs. 15,000 (1)  |                         |
|                 | (3) Up to Rs. 25,000 (4) Up to Rs. 35,000 (2)  |                         |
| 22.             | Deduction in respect of interest on saving account in bank, pobanking cooperative society U/S 80 TTA is allowed to:  (1) An individual | 27.                     |
|                 | (2) A HUF golondoot is noticed, socio-cultural, technology (1) (3) "An individual and HUF and lateral and property (2)                 | - 1                     |
|                 | (3) All assesses and stormers, competitors, pulsassesses (1)   | All investments         |
| 23.             | Short term capital gains arised on the transfer of some notificulty U/S 111A is chargeable to tax at the rate of:                      | 1                       |
| dexternal       | (1) 10% + Surcharge (2) 15% + Surcharge (4) 25% + Surcharge  |                         |
| 24.             | Salary received by a working partner from his own firm is o  | A To Install I          |
| i anno di       | (1) Salary income salary income salary income  |                         |
| nd threate      |  |                         |
|                 | (3) Other sources income Diana assaulted a to  |                         |
|                 | 4) None of above A GOTA to the a straight and A (b)  |                         |

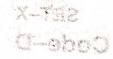
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| Question<br>—No.   | Questions   | mois ong    |
|--|---|-------------|
| 25.  | Tax deducted at source on the winning amount if exceeding from lottery and crossword puzzles as per Income Tax Act is:  | Rs. 10,000  |
|  | (1) At the rate of 30%  |             |
|  | (2) At the rate of 30% + surcharge.   |             |
|  | (3) At the rate of 30% + education cess nonlaregrand (8)  |             |
| or least   | (4) At the rate of 2004 I amount to the control of |             |
| 26.  | If an Assistant Commissioner or Deputy Commissioner imposesseding Rs. 20,000 he must obtain the prior approval of:  (1) Joint Commissioner  (2) Additional Commissioner   | ses penalty |
| The state of the s | and the commissioner  |             |
| office a 1   | (3) Principal Commissioner of Income Tax  (4) Chief Commissioner of Income Tax  | :00         |
| 27.  | Components of Micro Environment consist of the following:   |             |
|  | (1) Economic, political, socio-cultural, technological  |             |
|  | (2) Demographic, natural, international, physical resources   |             |
| T ATT  | (3) Suppliers, customers, competitors, public   |             |
| ulimmae l  | (4) Man, money, material machine  |             |
| 28.  | From the following which is correct?  | 120         |
|  | (1) SWOT Analysis is a technique of understanding internal a environment of a business for framing effective organizations.   | and externa |
| Minngra  |   |             |
|  | (2) SWOT Analysis is a process of analysing the strengths and of a business unit.   | weaknesse   |
|  | (3) SWOT Analysis is a process of analysing the opportunities of a business unit.   | and threat  |
|  | (4) SWOT Analysis is a part of ETOP Analysis (6)  |             |

| Question<br>No.                 | Questions  |
|---------------------------------|--|
| 29.                             | Rate of savings and investment in India can be increased through:  (1) Demonstration effect 2000 Reputation for the first and th |
| Tears. T                        | (2) Expansion of banking institutions ago 6.7 all o Innovations (3) Increase in tax rates (4) None from the above  |
| 30.                             | From the following which can correct the disequilibrium in the Balance of the disequilibrium in the disequilibrium in the Balance of the disequilibrium in the disequilibrium in the Balance of the disequilibrium in the disequilibrium in the disequilibrium in the Balance of the disequilibrium in the disequilibrium |
| ent in                          | (1) Encouragement of Foreign Investment (2) Setting up Special Economic Zones down wo H (1)  |
| a ni Mev                        | (3) Import of war equipments   |
| í o <b>fg</b> ipan<br>nölal yea | If two events A and B are independent, the probability that they will bot occur is given by:  (1) $P(A) + P(B)$ (2) $P(A) \times P(B)$ (4) $P(A) + P(B) - P(AB)$   |
| 1) 2 32.M                       | <ul> <li>(3) P(A) – P(B)</li> <li>(4) P(A) + P(B) – P(AB)</li> <li>The normal distribution with x = 0 and σ = 1 is known as:</li> <li>(1) Standard normal distribution with to be edit is yassamo.</li> <li>(2) Poisson distribution (1) and (2) (3) Both (1) and (2) (4) None of these</li> <li>(4) None of these</li> </ul>  |
| 33.                             | X who holds 100 shares of Rs. 10 each, fails to pay a final call of Rs. 2 p share. The directors forfeited all the shares and subsequently reissued shares at Rs. 6 each as fully paid. The amount to be transferred to capit  |

| Question<br>No. 11                    | Questions   |
|---------------------------------------|---|
| 34.                                   | Prem Ltd. Company issues 3,000, 15% debentures of Rs. 100 each at a discount of Rs. 7.5 repayable at a premium of 5% at the end of 5 years. The loss on issue of debenture will be:  (1) Rs. 22,500  (2) Rs. 30,000  (3) Rs. 37,500  (4) Rs. 45,000             |
| 35.                                   | Valuation of share under Net Asset Method is made on the basis of followin assumption:  (1) How much amount shareholders will get if company went in t liquidation?  (2) How much dividend shareholders will get if company went in t liquidation?              |
| od Iliw y                             | <ul> <li>(3) How much amount of normal profit shareholders will get if companion continues its business?</li> <li>(4) How much amount shareholders will get at the end of financial year out of current year's profit?</li> </ul>                               |
| 36.                                   | Proposed dividend is treated as div not in the Financial Statements of company at the end of financial year. It is a see to be based (1)  (1) Current asset of the Company not divide to be based (2)  (2) Current liability of the Company (2) bas (1) dto (3) |
| di nobero politico di consulpta per p | (3) Fictitious asset of the Company   |
| C. S. G. C.                           | (3) Fictitious asset of the Company  (4) Long term liability of the Company   |

| Question<br>No. | Questions  | noiseou(3    |
|-----------------|--|--------------|
| 38.             | When a company went in to liquidation, who will get money a any amount left after all the payments?  (1) Debenture holders (2) Preference creditors (3) Equity-shareholders (4) Unsecured creditors  | t the last i |
| 39.             | A banking company has to transfer an amount of units of cu profit to Statutory Reserve.  (1) 20% Suzzi-or modif (2) 25% to oration of (1) (2) 35% as grabular (4) (2) (2)  | rrent year's |
| 40.             | Minority interest is being shown in the Final Accounts Companies:  | of Holdin    |
| raign to        | (1) As an expenditure (1) As an income of ordered (3) As an income of ordered (4) As a liability of a liability | .G2          |
| 41.             | After issuing certificate of incorporation The Registrar of Comparallocates to each registered company.  | nies issues  |
| l Comps<br>ders | (1) Company Identification Number  (2) Corporate Indexing Number and a lander was  (3) Corporate Identity Number of a synagmon and W  (4) Company Incorporation Number of year and year | 4 A          |
| 42.             | Alteration in the Name Clause of Memorandum of Associa   | tion may b   |
|                 | <ol> <li>(1) By special resolution and permission from Central Gove</li> <li>(2) With the permission of Board of Directors of the Compan</li> <li>(3) With the permission of Company Law Board</li> <li>(4) With the permission of Company Law Tribunal</li> </ol>   | rnment       |



| Question<br>No.  | Questions  |
|------------------|--|
| 43.              | The minimum subscription specified in the prospectus must be received within:  |
|                  | (1) 60 days Samonye (2) od 90 days flot muome van  |
|                  | (3) 120 days (2) (4) 130 days (1) (1) Preference endition of the second control of the second of the |
| 69\ <b>44</b> .9 | Reduction in the share capital of a company can be made in the following way:  |
|                  | (1) By forfaither of the second secon |
|                  | (2) By refunding surplus capital   |
|                  | (3) Both (1) and (2)   |
| n Holdin         | 40. Micouty interest is being shown in the lineal recounts (h)   |
| 45.              | If there are 12 Directors in a company out of which 4 are on foreign towhat is the quorum required to hold a valid meeting:  |
|                  | what is the quorum required to hold a valid meeting:   |
| nies isstė       | (1) 2 (2) 3 will generally a control of the legistrar of  |
| 46.              | (1) 2 squared to the rest septiment of the control  |
| 7                | (1) 2 (2) 3 (3) 4 (4) 5 (4) 5 (4) 5 (4) 5 (4) 6  |
|                  | (1) 2. (2) 3 Signo The testage of a company is made under National Compa  Compulsory winding up of a company is made under National Compa  Law Tribunal in the following circumstances: otherogram (2)  (1) When company is not earning profits since last 5 years   |
| 46.              | (1) 2 Since the next replied of the company is made under National Compa  Compulsory winding up of a company is made under National Compa  Law Tribunal in the following circumstances: otherwise)  (1) When company is not earning profits since last 5 years  (2) When company is not paying interest to its debenture holders  (3) When company could not recoup its prior losses   |
|                  | (1) 2  State of the test against noting of a company is made under National Compa  Compulsory winding up of a company is made under National Compa  Law Tribunal in the following circumstances: otherwise)  (1) When company is not earning profits since last 5 years  (2) When company is not paying interest to its debenture holders  (3) When company could not recoup its prior losses  (4) When company has acted against national interest to its debenture.  |
| 46.              | (1) 2 (2) 3 (3) 4 (4) 5  Compulsory winding up of a company is made under National Compa Law Tribunal in the following circumstances: otherwise (2) (1) When company is not earning profits since last 5 years (2) When company is not paying interest to its debenture holders (3) When company could not recoup its prior losses (4) When company has acted against national interest  Compensation management is the  |
| 46.              | (1) 2 (2) 3 (3) 4 (4) 5 (4) 5 (5) Compulsory winding up of a company is made under National Compa Law Tribunal in the following circumstances: (1) When company is not earning profits since last 5 years (2) When company is not paying interest to its debenture holders (3) When company could not recoup its prior losses (4) When company has acted against national interest (5) When company has acted against national interest (6) When company has acted against national interest (7) Managerial (2) Operative of the Managerial (3) Operative of the Managerial (4) Operative of the Managerial (5) Operative of the Managerial (6) Operative of the Managerial (7) Operative of the Managerial (8) Operative of t |
| 46.              | (1) 2 Signor to restricted and company is made under National Compa  Compulsory winding up of a company is made under National Compa  Law Tribunal in the following circumstances: otherwise)  (1) When company is not earning profits since last 5 years  (2) When company is not paying interest to its debenture holders  (3) When company could not recoup its prior losses  (4) When company has acted against national interest  (5) When company has acted against national interest  |

PG-EE-2022 (Commerce) Code-D



| Question<br>No.                          | a Questions -  | milkonýž   |
|--|--|--|
| 3 6 6 4 8 5 v                            | From the following who is not associated with HRM?                                 | ST   |
|  | (1) Michael J. Jucious (2) K.K. Devit  |  |
|  | (3) Edwin B. Flippo (4) Dale Yoder (5)   |  |
|  | (3) Start for specific performance   | The same of the sa |
| 49.                                      | Recruitment is concerned with the process of:                                      | be of the  |
|  | (1) Inviting applications for jobs ni botteogob struome and                        | 66   |
|  | (2) Developing a pool of potential employees (1)                                   |  |
|  |  | 100 mm m m m m m m m m m m m m m m m m m   |
|  | TISH TO TRATE SIN DOTONO OF THE A CLUB   |  |
|  | (4) Induction of employees   | * 14-24 ( ) * * * * *  |
| 50.0                                     | Arrange the following in order: Arrange the following in order:                    | .04,   |
|  | (i) Promotion  | A constitution of the cons |
|  | (ii) Performance appraisal   | Section Costs  |
|  | (1) 19" April 1904 (1) April 1904 (1)  | supply distinct to the state of |
|  | - (iii) Recruitment  | .00  |
| mas en i                                 | (iv) Training and development to a significant to daily                            | . 636,   |
|  | (1) (iii), (vi), (ii), (ii) (iii) (1) (iii) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1 |  |
|  | (2) (ii), (iii), (i), (iv)   |  |
|  | (3) (i) (ii), (iii), (iv) stiterq artists of high (8)                              | All and a second   |
|  | (4) Right to have access to the book (i) f(ii) f(iii) (b)                          | · · · · · · · · · · · · · · · · · · ·  |
| - Princer                                | Consent is not said to be free when it is caused by                                |  |
| 2000 100 100 100 100 100 100 100 100 100 | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1   |  |
|  | (1) Coercion (1) Undue influence (1)   | and the second   |
|  | (3) Fraud Admin H ban (4) All of these bloods (2)                                  | entre de la companie   |
| n introde                                | (3) Should be performed by Anni Falbrewitte ('s legalizer)                         | professor and de   |
|  | -2022 (Commerce) Code-D (1-tho) (2011ttino) (202                                   |  |

## SET-X Code-D

| uestion<br>No. | Questions   | indi-coult  |
|----------------|---|-------------|
| 52.            | In case of breach of contract, which of the following remedy is the aggrieved party?  (1) Suit for rescission  (2) Suit for damages (1) aggrid H mwb3 (1)  (3) Suit for specific performance  (4) All of these assume all discrepance at marginary.     | available t |
| 53.            | The amounts deposited in a bank in various accounts:  (1) Can be covered in the area of bailment (2) Can not be covered in the area of bailment (3) Can be covered in the area of lien (4) Can not be covered in the area of lien (5)                   |             |
| 54.            | Consumer Protection Act was passed in India on 24-12-1986 enforced w.e.f  | but it wa   |
| 55.            | Which of the following is not the right of a partner i.e., which claim as a matter of right?  (1) Right to take part in business  (2) Right to receive remuneration  (3) Right to share profits  (4) Right to have access to the books of accounts  (5) | he canno    |
| 56.            | <ul> <li>Λ, B and C jointly promised to pay Rs. 50,000 to D. Before perf the contract C dies. Hence, the contract:</li> <li>(1) Becomes void on C's death</li> <li>(2) Should be performed by A and B alone</li> </ul>                                  | ormance o   |

| No.          | Questions  | sian poin        |
|--------------|--|------------------|
| 57.          | Property in goods means the control (2) Custody of goods  (3) Ownership of goods  (4) Both (1) and (2)   | .53              |
| 58.          | Central/State Public Information Officer has to provide the informat the payment of prescribed fees within days from the receipt request.  | ion on<br>of the |
| ween<br>aton | (3) 35 days  megro usus bue ensydense process reservoires has the members as the second secon | į.               |
| 59.          | Λ company which has ceased to be operative and is no more doing business. It is called as a:  (1) Unregistered/illegal association   | ig any           |
|              | (2) Defunct company (3) Dormant company (4) Closely held company (5) Proposition of the company (6) Closely held company (7) Proposition of the company (8) Proposition of the company (9) Proposition of the company (9) Proposition of the company (1) Proposition of the company (1) Proposition of the company (2) Proposition of the company (3) Proposition of the company (4) Closely held company (5) Proposition of the company (6) Proposition of the company (7) Proposition of the company (8) Proposition of the company (9) Proposition of the company (1) Proposition of the company (2) Proposition of the company (3) Proposition of the company (4) Proposition of the company (5) Proposition of the company (6) Proposition of the company (7) Proposition of the company (8) Proposition of the company (9) Proposition of the company (9) Proposition of the company (1) Propo | 10               |
| 60.          | Lifting of Corporate Veil' of a company refers to:  (1) Grand opening of a new company  (2) Changing the name of a company to improve corporate perform  (3) Punish the person doing wrong things behind the name of the co  (4) To construct a new corporate building   | nance<br>mpany   |
| 61.          | Which wage theory is also known as 'Iron Law of Wages' propoun<br>David Ricardo:   | ded by           |

| Question<br>No. | Questions  |
|-----------------|--|
| 62.             | Time wage system is suitable in a manufacturing concern:  (1) Where the production methods and machines are standardised  (2) Where the productivity of the workers needs to be increased  |
| of the          | (4) Where the quality of work is of utmost significance  |
| 63.             | "The term industrial relations refers to the relationship between management and employees or among employees and their organizations."  |
| uis bi          | that arise out of employment". This definition is given by:  (1) Indian Labour Organization  (2) R. A. Lester  (3) Dale Yoder  (4) Breach  |
| 64.             | From the following which is preventive measure to overcome the proble of industrial unrest:  (1) Grievance Redressal Procedure  (2) Grievance Redressal Procedure  |
| Винен           | (2) Grievance Settlement Authority (3) Courts of Inquiry (4) Board of Conciliation  Co |
| 65.             | Schedule is an instrument of gathering the:  (1) Primary data  (2) Secondary data  |
| 66.             | (3) Both (1) and (2) (4) None of them  Which one of the following statistical measures is not affected by extremely large or small values?  (1) Median (2) Harmonic Mean  (3) Standard Deviation (4) Coefficient of variation  |

| Question<br>No.   | Questions  | Westman<br>No.   |
|---|--|--|
| 67.   | When coefficient of skewness is zero, the distribution is:   |  |
|   | (1) J-shaped (2) U-shaped (3) Symmetrical (4) L-shaped   | •  |
|   |  |  |
| 68.   | If the Karl Pearson coefficient of correlation between x and y is 0. the coefficient of correlation between -x and 2y is:  | 3, then  |
|   | (1) $-0.6$ (2) $-0.3^{1200 + 6149 + 617 + 120 +$ | and the great tree of the state of   |
|   | (3) 0.3 Paxawas levied first t(4) 0.5 is by the temporary (2)  |  |
| . 69.   | Which one of the following statements is not correct:  |  |
| Desse.  | (1) clies between Laspeyre's index (L) and Paasche's index (P) (2) is the arithmetic mean of L and P (3) is the geometric mean of L and P (4) All are not correct  | .67  |
| 70.   | Additive Model of time series can be expressed symbolically as:  | 16   |
|   | (1) Work cortified is shown at cost $Y = T + S + C + I$ Work uncertified is shown at cost $Y = T + S + C + I$ Work uncertified is shown at cost $Y = T + S + C + I$ where $Y = Y + C + C + C + C + C + C + C + C + C +$  | The state of the s |
|   | (3) Y=T+S-C+I (8) Work and the state of the  |  |
| or all participations of the same same same same same same same sam | (4) Y=T-S+C+I  |  |
| 71.   | Costing includes: of half disclosure (2) Cost control appearance (1) Cost ascertainment  | and the state of t |
| 200 cm  | (3) Both (1) and (2) (4) None of them  |  |
| 72.   | FIFO is advisable in case of and loss Accounts Business (8)  | Company of the Control of the Contro |
|   | (1) Rising prices side of train (2) Falling prices (h)   |  |

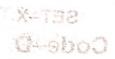
| uestion<br>No.                          | Questions   |       |  |  |  |
|---|---|-------|--|--|--|
| 73.                                     | In Halsey-Weir Scheme the workers will get bonus of wages saved. was not described and W  |       |  |  |  |
|   | (1) 1/2 bounds-U (2) 1/3<br>(3) 1/4 bounds-U (4) 1/5 bounds-U (6)   |       |  |  |  |
| 74.                                     | In Cost Sheet the sale of scrap would be deducted from:   | .881  |  |  |  |
|   | (1) Direct material cost 8.0- (2) 0.0- (1) (2) Prime cost 0.0 (1)   |       |  |  |  |
| *************************************** | (3)—Gross-works-cost  |       |  |  |  |
|   | (4) Administration costs statements and old off to end doll !   | i .HD |  |  |  |
|   | by 10% and sale volume is decreased by 10%? and the office (2)  |       |  |  |  |
|   | (1) 4/11 Par met correct (2) 15/11 Par met correct (3) 6/11 (4) 7/11 (4) (7/11  |       |  |  |  |
| 76.                                     | (1) 4/11 Par metric metric (2) 5/1 par or served of (3) 6/11 (4) 7/11 (4) (5) (6)   | .07   |  |  |  |
| 76.                                     | (1) 4/11  | .90   |  |  |  |
| 76.                                     | (1) 4/11  | 70.   |  |  |  |
| 76.                                     | (1) 4/11  | 70.   |  |  |  |
|   | (1) 4/11 (2) 5/11 am orthogonal (3) (3) 6/11 (4) 7/11  Which is correct from the following?  (1) Work certified is shown at cost (2) Work uncertified is shown at cost (3) Work uncertified is shown at contract cost (4) None of these  The technique Zero Base Budgeting was first used in:   | 70.   |  |  |  |
| 77.                                     | (1) 4/11  (2) 5/11 am orthogony odd si (8)  (3) 6/11  (4) 7/11  Which is correct from the following?  (1) Work certified is shown at cost  (2) Work uncertified is shown at cost  (3) Work uncertified is shown at contract cost  (4) None of these  The technique Zero Base Budgeting was first used in:  (1) United States of America (4) Share (1) dtold (8) | 70.   |  |  |  |
| 77.                                     | (1) 4/11  (2) 5/11 an intercorp editi (8)  (3) 6/11  (4) 7/11  Which is correct from the following?  (1) Work certified is shown at cost  (2) Work uncertified is shown at cost  (3) Work uncertified is shown at contract cost  (4) None of these  The technique Zero Base Budgeting was first used in:  (1) United States of America  (2) France  (3) France  | 76.   |  |  |  |

| No.  | Questions  |           |  |  |
|--|--|-----------|--|--|
| 78.  | Abnormal effectiveness results if: gaisearan no mage through   | 83.       |  |  |
|  | (1) Actual loss is more than normal loss ibneque ennevel (1)   |           |  |  |
|  | (2) Actual loss is more than abnormal loss broads lating (2)   |           |  |  |
|  | (3) Normal loss is more than actual loss   |           |  |  |
| and the state of t | (4) Abnormal loss is more than actual loss   |           |  |  |
| 79.  | Income Tax was levied first time in India by the following: ox of  | .26       |  |  |
|  | (1) Sir Lucas Paciolo (2) Sir John Wilson (1)  |           |  |  |
|  | (3) Sir James Wilson (4) Sir James Wilkinson (2)   |           |  |  |
| 80.  | Deduction of entertainment allowance for computing salary inc  | ome.of a  |  |  |
| of a sol   | employee is allowed to:  | 85.       |  |  |
|  | (1) Private employee (2) Government employee   |           |  |  |
|  | (3) Specific employee (4) Non-specific employee  | P 18 18   |  |  |
| 81.  | According to the, all anticipated losses should be recor   | ded in th |  |  |
| Balano   | According to the, all anticipated losses should be recording to the, all anticipated gains should be ignorable books of accounts where as all anticipated gains should be ignorable.   | red.      |  |  |
| 12 57 17 19 19   | books of accounts where as all anticipated gains should be ignored.  (1) Convention of materiality because the books of live and  | red.      |  |  |
| Balanc   | books of accounts where as all anticipated gains should be ignored.  (1) Convention of materiality  (2) Convention of consistency  | red.      |  |  |
|  | books of accounts where as all anticipated gains should be ignored.  (1) Convention of materiality because the betate of live of the convention of consistency.  (2) Convention of consistency.  (3) Convention of conservatism.   | red.      |  |  |
| Balanc   | convention of materiality because the betate additional (1). Convention of materiality because the betate additional (1). Convention of consistency  (2) Convention of consistency  (3) Convention of conservatism  (4) Convention of full disclosure  | red.      |  |  |
| Balanc   | books of accounts where as all anticipated gains should be ignored.  (1) Convention of materiality because the botate of fliw of the convention of consistency  (2) Convention of consistency  (3) Convention of conservatism  (4) Convention of full disclosure  (5) A stood of the convention of full disclosure  (6) Convention of full disclosure  (7) A stood of the convention of full disclosure  (8) Convention of full disclosure  (9) A stood of the convention of full disclosure  (10) A stood of the convention of the convention of full disclosure  | red.      |  |  |
| Bajano<br>id debt  | books of accounts where as all anticipated gains should be ignored.  (1) Convention of materiality become allowed and the bosses of line and the line and | red.      |  |  |
| Ba)ano<br>id. debu   | books of accounts where as all anticipated gains should be ignored.  (1) Convention of materiality because the botate additional (1)  (2) Convention of consistency (3) Convention of conservatism (4) Convention of full disclosure (5) A stondoof management of the base of trial balance is shown:  (1) In the debit side of Profit and Loss Account (1)  (2) Convention of consistency (3) Convention of conservatism (4) Convention of full disclosure (5) A stondoof management of the base of trial balance is shown: (6) A stondoof management of the base of trial balance is shown: (7) The debit side of Profit and Loss Account (1)  | red.      |  |  |
| Ba)ano<br>id. debu   | books of accounts where as all anticipated gains should be ignored.  (1) Convention of materiality because the betate additional (1)  (2) Convention of consistency  (3) Convention of conservatism  (4) Convention of full disclosure  (5) A stocked day in because addition of gains are added additional and additional additional and additional  | red.      |  |  |

| Question<br>No.  | Questions  |  |  |  |  |
|--|--|--|--|--|--|
| 83.  | Amount spent on increasing the seating capacity of a cinema hall is:   |  |  |  |  |
|  | (1) Revenue expenditure language and some is seed land (1)   | The state of the s |  |  |  |
| -  | (2) Capital expenditure am roads nadt erom si seel laute (2)   |  |  |  |  |
|  | (3) Deferred revenue expenditure   |  |  |  |  |
| 74.  | (3) Deferred revenue expenditure (4) None of these (5) Abnormal loss is more than actual loss (6) Abnormal loss is more than actual loss.  |  |  |  |  |
| 84.  | Under which method of depreciation, the book value of asset can b  | e reduced  |  |  |  |
|  | Income Tax was levied first time in India by the followin:oraz ot  | 79.  |  |  |  |
|  | (1) Straight Line Method (2) oloise Paciol (1)   | The state of the s |  |  |  |
|  | (2) Diminishing Balance Method   | The state of the s |  |  |  |
|  | (3) Combination of both Methods  | and the second second  |  |  |  |
| me of ai   | None from the above October of the state of  | idres rd   |  |  |  |
| 85.  | Accounting treatment of contingent liability in the Final Account proprietary business is:   | s of a sole  |  |  |  |
|  | (1) It will be shown in the debit side of Profit and Loss Accoun-  | H  |  |  |  |
| ed in th   | (2) It will be shown in the liability side of Balance Sheet  |  |  |  |  |
| .b.  | (3) It will be deducted from long term loan in the liability side of Sheet   | f Balance  |  |  |  |
|  | (4) It will be stated only outside the Balance Sheet as a footno   | te   |  |  |  |
| 86.  | Following entry will be passed in the books of consignee for pertaining to consignment:  | oad debt   |  |  |  |
|  | (1) Pod John A/2 Description (1)   |  |  |  |  |
| nors.  | (1) Bad-debts A/c Dr.  Organization To Consignment Debtors A/c (1)   | -  |  |  |  |
| On the summer of the same of the sum of the same of th | (2) Bad-debts A/c Dr. nwode si considerat le considerat la |  |  |  |  |
|  | To Consignment A/c   | .88  |  |  |  |
|  | (3) Bad-debts A/c Dr. Manual guibar To obis tideb od at (1)  |  |  |  |  |
|  | To Debtors A/c bins filed to obis filed with the   |  |  |  |  |
|  | Consignment Ac Di. all man ail to the three de   |  |  |  |  |
|  | To Consignment Debtors A/c  (8)  |  |  |  |  |
|  | the hability state of training   | A second by the second second  |  |  |  |

| Question<br>No.                     | Questions  | No.      |
|-------------------------------------|--|----------|
| est ind<br>87.<br>bas 00<br>no esol | In a Hire Purchase System when vendor takes back the possession of goods, the following journal entry will be passed in the books purchaser:  (1) Vendor's A/c Dr.   |          |
| <b>1</b> 1/4.                       | (2) Vendor's A/c Dr.  (3) Goods Returned A/c Dr.  (4) To Asset A/c  (5) 000, 68, 1, 24, 280, 1 (2)  (6) 000, 69, 1, 24, 280, 1 (2)  (7) 000, 69, 1, 24, 280, 1 (2)  (8) 000, 69, 1, 24, 280, 1 (2)  (9) 000, 69, 1, 24, 280, 1 (2)  (9) 000, 69, 1, 24, 280, 1 (2) | p. nich  |
| vben:                               | Shortworkings can be recouped by kake, a robney or squent year (1)  Royalty is more than minimum yent  To Vendor's A/c  To Vendor's A/c  To Vendor's A/c  To Vendor's A/c  | .00      |
| 88.                                 | When a part of goods sent by head office have not been received  | d by th  |
|                                     | branch at the time of balancing the accounts. The head office will   | pass the |
| 169V-91                             | following entry:  Jening the accounts. The head office will  following entry:  Jening the myologie yas 193 tog blues leadywhai berlitsup a nod W  (1) Branch A/c Dr.  To Goods sent on consignment A/c   | pass the |
| TESV 94                             | branch at the time of balancing the accounts. The head office will following entry:  1-gainsb the avolute year tog tog blues leutevibal behind a north (1) Branch A/c Dr.  | pass th  |

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| Question<br>No. | QUESTIONS   |
|-----------------|---|
| an 89. ja       | At the time of dissolution of a firm- Assets are Rs. 5,00,000; total liabilities are Rs. 2,00,000; amount realised on sale of assets is Rs. 3,10,000 and realisation expenses are Rs. 5,000. What will be the profit or loss of realisation?  (1) Loss: Rs. 1,95,000  (2) Loss: Rs. 1,85,000  (3) Profit: Rs. 2,05,000  (4) Profit: Rs. 5,000 |
| 90.             | Shortworkings can be recouped by lessee in the subsequent year when:  |
| */3             | (1) Royalty is more than minimum rent (2) Minimum rent is more than royalty (3) Royalty is equal to minimum rent about the tiest formally   |
|                 | (4) Minimum rent is more than royalty reserve   |
| -               | When a qualified individual could not get any employment during the yea that is:  |
| (               | 1) Structural unemployment  |
| (:              | 2) Open unemployment  |
|                 | 3) Under unemployment   |
| (2)             | B) Under unemployment   |
| (2)             | 3) Under unemployment  (a) Disguised unemployment  (b) Disguised unemployment  (c) Labour problems  |

| Question<br>No. | Questions  | ES 101 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |
|-----------------|--|--|
| 93.             | Main objective of Monetary Policy in India is:   | 1 .78                                    |
| noihaal         | (1) To regulate money supply in the economy  |  |
|                 | (2) To coordinate between monetary and non-monetary policy   |  |
| noilexi         | (3) To remove poverty and unemployment   |  |
| ization         | approach,  approach,  approach is equal to the green ma(h)   |  |
| 94.             | In which year a liberal economic policy was declared in India is more emphasis was given to private sector:  | n which                                  |
| no lave         | (1)/m1990 at its assets at the unrent assets at its 0001mu(1)  | .89                                      |
|                 | (3) 2001 (4) 2014 less is call 1000 (1) 2001   |  |
|                 | (a) 2001 (b) 2011  |  |
| 95.             | From the following which is a complete bunch of management acc<br>tools generally used to discharge its duty towards management:   |  |
| 95.             | tools generally used to discharge its duty towards management:  (1) Financial Accounting, Fund Flow Analysis, Cash Flow A Budgetary Control.   |  |
| <b>95.</b>      | tools generally used to discharge its duty towards management:  (1) Financial Accounting, Fund Flow Analysis, Cash Flow A Budgetary Control.  (2) ABC Analysis, LIFO, FIFO, Lease Accounting.  |  |
|                 | tools generally used to discharge its duty towards management:  (1) Financial Accounting, Fund Flow Analysis, Cash Flow A Budgetary Control.  (2) ABC Analysis, LIFO, FIFO, Lease Accounting.  | nalysis                                  |
|                 | tools generally used to discharge its duty towards management:  (1) Financial Accounting, Fund Flow Analysis, Cash Flow A Budgetary Control.  (2) ABC Analysis, LIFO, FIFO, Lease Accounting.  (3) Journal, Ledger, Trial Balance, Journal Proper.   | nalysis                                  |
|                 | tools generally used to discharge its duty towards management:  (1) Financial Accounting, Fund Flow Analysis, Cash Flow A Budgetary Control.  (2) ABC Analysis, LIFO, FIFO, Lease Accounting.  (3) Journal, Ledger, Trial Balance, Journal Proper.   | nalysis                                  |
|                 | tools generally used to discharge its duty towards management:  (1) Financial Accounting, Fund Flow Analysis, Cash Flow A Budgetary Control.  (2) ABC Analysis, LIFO, FIFO, Lease Accounting.  (3) Journal, Ledger, Trial Balance, Journal Proper.  (4) Above all  At the time of preparing Cash from Operating Activities, following added in net profit:   | nalysis                                  |
| 96.             | tools generally used to discharge its duty towards management:  (1) Financial Accounting, Fund Flow Analysis, Cash Flow A Budgetary Control.  (2) ABC Analysis, LIFO, FIFO, Lease Accounting.  (3) Journal, Ledger, Trial Balance, Journal Proper.  (4) Above all  At the time of preparing Cash from Operating Activities, followin added in net profit:  | nalysis                                  |
| 96.             | tools generally used to discharge its duty towards management:  (1) Financial Accounting, Fund Flow Analysis, Cash Flow A Budgetary Control.  (2) ABC Analysis, LIFO, FIFO, Lease Accounting.  (3) Journal, Ledger, Trial Balance, Journal Proper.  (4) Above all  At the time of preparing Cash from Operating Activities, following added in net profit:  (1) Increase in current assets                               | nalysis                                  |
| 96.             | tools generally used to discharge its duty towards management:  (1) Financial Accounting, Fund Flow Analysis, Cash Flow A Budgetary Control.  (2) ABC Analysis, LIFO, FIFO, Lease Accounting.  (3) Journal, Ledger, Trial Balance, Journal Proper.  (4) Above all  At the time of preparing Cash from Operating Activities, following added in net profit:  (1) Increase in current assets  (2) Increase in Fixed assets | nalysis                                  |
| 96.             | tools generally used to discharge its duty towards management:  (1) Financial Accounting, Fund Flow Analysis, Cash Flow A Budgetary Control.  (2) ABC Analysis, LIFO, FIFO, Lease Accounting.  (3) Journal, Ledger, Trial Balance, Journal Proper.  (4) Above all  At the time of preparing Cash from Operating Activities, following added in net profit:  (1) Increase in current assets                               | nalysis                                  |

| Question<br>No. | Questions  | oy.          |
|-----------------|--|--------------|
| 97.             | <ul> <li>(1) Wealth maximization approach is superior to the profit maximization approach is superior to the wealth maximization approach is superior to the wealth maximization approach.</li> <li>(2) Profit maximization approach is superior to the wealth maximization approach.</li> </ul> | tior<br>tior |
| doida           | (3) Wealth maximization approach is equal to the profit maximization approach.  (4) None of above we voided simple of above and a service of approach.   | CIOI         |
| 98.             | The amount needed to maintain current assets at its minimum level continuous basis is called:  | l or         |
|                 | (1) Variable working capital  (2) Permanent working capital  (3) Excessive working capital  (4) Inadequate working capital   | 172          |
| 99.             | If net sales for the year are Rs. 2,50,000 and Debtors Rs. 50,000, averaged as a second collection period is (assuming there are 360 days in a year):  (1) 42 days  (2) 45 days  (3) 60 days  (4) 72 days  | age          |
| 100.            | From the following capital structure theories, which depicts optimal capital structure?  (1) Net Income Approach  (2) Operating Net Income Approach  (3) M.M. Model  (4) Traditional Theories  | ital         |

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

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|               |        |     |        | 5 |
|---------------|--------|-----|--------|---|
| Q. No.        | Α      | В   | С      | D |
| 51            | В      | Α   | С      | D |
| 52            | Α      | Α   | Α      | D |
| 53            | Α      | В   | В      | В |
| 54            | С      | С   | В      | С |
| 55            | Α      | В   | С      | В |
| 56            | В      | В   | D      | С |
| 57            | Α      | Α   | В      | С |
| 58            | С      | С   | В      | В |
| 59            | В      | С   | В      | В |
| 60            | D      | В   | Α      | С |
| 61            | Α      | С   | D      | С |
| 62            | Α      | Α   | С      | D |
| 63            | В      | В   | В      | C |
| 64            | С      | В   | В      | Α |
| 65            | В      | С   | Α      | А |
| 66            | В      | D   | Α      | Α |
| 67            | Α      | В   | С      | С |
| 68            | С      | В   | Α      | С |
| 69            | С      | В   | В      | В |
| 70            | В      | Α   | D      | А |
| 71            | D      | С   | В      | А |
| 72            | С      | D   | Α      | Α |
| 73            | В      | С   | Α      | В |
| 74            | В      | A   | В      | С |
| 75            | A      | A   | A      | В |
| 76            | A      | A   | C      | В |
| 77            | C      | С   | A      | А |
| 78            | A      | С   | В      | С |
| 79            | В      | В   | D      | С |
| 80            | D      | - A | D      | В |
| 81            | В      | D   | В      | C |
| 82            | A      | D   | A      | С |
| 83            | A      | В   | В      | В |
| 84            | В      | С   | D      | A |
| 85            |        | В   | В      | D |
| $\overline{}$ | A<br>C | С   |        | A |
| 86            |        | С   | B<br>A | A |
| 87            | A      |     | В      | В |
| 88            | В      | В   |        |   |
| 89            | D      | В   | В      | A |
| 90            | D      | С   | A      | A |
| 91            | С      | С   | В      | В |
| 92            | D      | С   | A      | A |
| 93            | С      | В   | A      | A |
| 94            | A      | A   | C      | В |
| 95            | С      | D   | A      | A |
| 96            | В      | A   | В      | С |
| 97            | A      | A   | A      | A |
| 98            | С      | В   | С      | В |
| 99            | С      | Α   | В      | D |
| 100           | Α      | Α   | D      | D |

One Due 123/8/25

Dr. hitishan

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