

**B.Com –III**  
**Company law**

1. In India, the law relating to the companies is contained in \_\_\_\_\_.  
a) The companies Act, 1956      b) The companies Act, 2012  
c) The companies Act, 2013      d) The corporate Act, 2013
2. Which of the following statements is correct?  
a) The term 'promotor' was not defined under the Companies Act 1956  
b) The term 'promotor' is now defined under the companies Act. 2013  
c) Both (a) and (b)  
d) None of these
3. Generally Company liability is \_\_\_\_\_.  
a) Limited  
b) Unlimited  
c) Situation does not arise  
d) None of These
4. The minimum number of members in a private company and public company are \_\_\_\_\_.  
a) Three and Seven respectively      b) Two and seven respectively  
c) Two and nine respectively      d) None of the above
5. Property of the company belongs to \_\_\_\_\_.  
a) Company      b) Shareholders  
c) Members      d) Promoters
6. \_\_\_\_\_ conceives the idea of the business.  
a) Promoters      b) Directors  
c) Auditors      d) None of the above
7. A private company must have minimum paid up share capital of \_\_\_\_\_.  
a) 1 lakh      b) 2 lakh  
c) 4 lakh      d) Prescribed amount
8. Under the companies act, 2013 the minimum number of members required for the formation of a public company is \_\_\_\_\_.  
a) Minimum 2 members  
b) Maximum 5 members  
c) Minimum 7 members  
d) None of these
- 2\*9. On registration and incorporation of the company, the registrar shall allot to be company \_\_\_\_\_.  
a) Director identification  
b) Corporate identity number  
c) Both of these  
d) None of these

10. The most important document of a company is its \_\_\_\_\_.
- Prospectus
  - Annual report
  - Memorandum of association
  - Articles of Association
11. The rules and regulations for the internal management of a company are contained in its \_\_\_\_\_.
- Prospectus
  - Annual report
  - Memorandum of association
  - Articles of Association
12. Mark out the document that need not be prepared and registered with the registrar of companies in public limited companies.
- Statutory declaration
  - Memorandum Of Association
  - Articles of Association
  - Director's undertakings to take up and pay for qualification shares.
13. Which one of the following is not the content of the Memorandum of Association?
- Name clause
  - Registered office clause
  - Objects clause
  - Board of Directors clause
14. A private company can borrow funds \_\_\_\_\_.
- After incorporation
  - After obtaining certificate to commence business
  - After holding first annual general meeting
  - None of the above
15. \_\_\_\_\_ prospectus were issued in case securities were issued in stages
- Deemed
  - Shelf
  - Red herring
  - None of the above
16. Private company can start its business immediately after the issue of \_\_\_\_\_.
- Certificate of commencement of Business
  - Certificate of Incorporation
  - Both (a) and (b)
  - None of the above
- 3\*17. A share certificate once issued by the company binds it in two ways, namely by estoppel as to title and \_\_\_\_\_.
- by estoppel as to payment
  - by estoppel as to profit
  - by estoppel as to dividend
  - none of these
18. Share capital of a company means \_\_\_\_\_.

- a) Equity share capital
  - b) Preference share capital
  - c) Equity and preference share capital
  - d) Equity and preference share capital and debentures
19. A shareholder in a company \_\_\_\_\_.
- a) Can be its Debentureholders
  - b) Cannot be its Debentureholders
  - c) Alone can become its debenture holder
  - d) Must also become its Debentureholders
20. The dividend on preference capital is paid \_\_\_\_\_.
- a) Whenever there are profits
  - b) Only if there are profits
  - c) Even if there are no profits
  - d) Only when the directors recommend it
21. The liability of members if company is limited by shares \_\_\_\_\_.
- a) Unpaid value of shares
  - b) Guarantee amount
  - c) Unlimited liability
  - d) None of the above
22. The \_\_\_\_\_ on equity share is not cumulative.
- a) Dividend
  - b) Profit
  - c) Loss
  - d) Reserve
23. The share capital of a company may be reduced by \_\_\_\_\_.
- a) An Ordinary Resolution
  - b) A special resolution
  - c) A resolution of the board of directors
  - d) Obtaining permission from the company law board
24. \_\_\_\_\_ is voluntary passage of the rights and duties of member from a shareholder.
- a) Transfer
  - b) Transmission
  - c) Both (a) & (b)
  - d) None of the above
25. In case of \_\_\_\_\_ duplicate can be obtained if it lost.
- a) Share warrant
  - b) Share certificate
  - c) Dividend coupon
  - d) None of the above
- 4\*26. Which financial body has asked intermediaries and companies to make regulatory payments in digital mode?
- a) SEBI
  - b) RBI
  - c) NSE

- d) BSE**
- 27 . The Bombay Stock Exchange was established as a \_\_\_\_\_.
- a) Limited Liability Firm
  - b) A partnership firm
  - c) A company
  - d) Voluntary non-profit organization
- 28 . Centralized market place where agents can have efficiently and quickly transactions is classified as \_\_\_\_\_.
- a) Secondary markets
  - b) central market
  - c) Traded market
  - d) Agents market
- 29 . New capital issue is placed in \_\_\_\_\_.
- a) Secondary market
  - b) Grey market
  - c) Primary market
  - d) Black market
- 30 . Which of the following words does not belong to the stock exchange?
- a) KPO
  - b) NAV
  - c) NSE
  - d) IPO
- 31 . When did the use of Demat accounts start in India?
- a) 1992
  - b) 1995
  - c) 1996
  - d) 1997
- 5\*32. The power of appointing additional director can be exercised by the \_\_\_\_\_.
- a) Annual General Meeting
  - b) Board Meeting
  - c) Statutory Meeting
  - d) None of the above
33. A company must have a whole-time secretary if the paid-up share capital of the company is \_\_\_\_\_.
- a) Rs. 25 Lakhs or more
  - b) Rs. 35 lakhs or more
  - c) Rs. 5 crores or more
  - d) None of these
- 34 . Which of the following statement is incorrect?

- a) A company can have more than one secretary
  - b) Only an individual can be appointed as a secretary
  - c) An individual cannot be a whole-time secretary in more than one company at the same time.
  - d) As soon as company's paid-up share capital exceeds Rs. 2 crores it must immediately appoint a whole-time secretary.
- 35 . The gap between two annual general meetings should not be more than \_\_\_\_\_.
- a) 12 months
  - b) 15 months
  - c) 18 months
  - d) 21 months
- 36 . The first annual general meeting of the company must be held within \_\_\_\_\_.
- a) 6 Months of incorporation
  - b) 9 months from the date of closing of the first financial year
  - c) 18 months of incorporation
  - d) 18 months from the date of closing of the first financial year
37. The duties of Company Secretary s regarding company meetings are restricted upto \_\_\_\_\_.
- a) Before company meeting
  - b) During company meeting
  - c) After company meeting
  - d) In all the above situations
38. Annual General Meeting can be called by \_\_\_\_\_.
- a) Managing director
  - b) Shareholders
  - c) Board of directors
  - d) Company secretary
39. The shareholders cannot be restrained from calling \_\_\_\_\_ to remove existing directors and appoint new directors.
- a) Annual General Meeting
  - b) Extra Ordinary General Meeting
  - c) Statutory Meeting
  - d) Class Meeting.
40. Which of the following meetings are all shareholders invited to?
- 1. Annual general meeting.
  - 2. General meeting.
  - 3. Class meeting.
  - 4. Board meeting.

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## B.Com – III

### Business regulatory Frame Work and Company law (BFC)

1. The Indian contract Act 1872 came into force on .....
  - a) 1 July 1870
  - b) 1 September 1872
  - c) 1 July 1870
  - d) 24 March 1872
  
2. The person making the proposal is called .....
  - a) Promiser
  - b) Promisee
  - c) Both of above
  - d) None of above
  
3. Every promise and every set of promise forming the consideration for each other .....
  - a) A Proposal
  - b) An Offer
  - c) An Agreement
  - d) None of above
  
4. An agreement not enforceable by law is called .....
  - a) Void agreement
  - b) Valied agreement
  - c) Voidable agreement
  - d) None of above
  
- 5 Indemnity Means .....
  - a) Security from damage or loss
  - b) Security for more profit
  - c) An act for protection
  - d) Both (a) & (b)
  
6. Which of these contract has three parties consisting of creditor , principle debtor and surety .....
  - a) Contract of indemnity
  - b) Contract of Surety
  - c) Contract of pledge
  - d) Contract of Guarantee
  
7. The person who during the contract of bailment deliver goods is called .....
  - a) Bailar
  - b) Bailee
  - c) Both (a) &(b)
  - d) Bone of above



- c) Ownership                      d) Subject Matter
15. The minimum number of person required for a sale is .....
- a) Two                                      b) Five
- c) Ten                                      d) Twenty
16. The word “property” in the sale of goods Act 1930 means .....
- a) Seller or Transferor                      b) buyer or Purchase
- c) Goods or subject matter                      d) Ownership or title
17. The person buying the goods or agreeing to buy the goods is called the .....
- a) Buyer                                      b) Seller
- c) Seller’s agent                      d) None of these
18. .... means voluntary transfer of possession from one person to another.
- a) Actual delivery                      b) Delivery
- c) Constrictive delivery                      d) All of above
19. The person selling the goods or agreeing to sell the goods is called .....
- a) Seller                                      b) Buyer
- c) Bail or                                      d) None of these
20. .... is a stipulation which is collateral to purpose of contract.
- a) Condition                                      b) Warranty
- c) Guaranty                                      d) Collateral Contract
21. The sale of goods Act deal only with goods which are .....in nature .
- a) Immovable                                      b) Movable
- c) Specific                                      d) All of the above
22. .... and .... Are the two parties involved in contract of sale.
- a) Seller and Buyer                                      b) Agent and Principle
- c) Customers and Salesman                                      d) Customer and Supplier
23. It is standard rule that risk follows.....



- a) Seller
- b) Buyer
- c) Property
- d) Possession

24. The subject matter of the contract under sale of goods act must be .....

- a) Money
- b) Goods
- c) Immovable Goods
- d) all of the above

25. The instrument must be taken in good faith and with a .....

- a) Interest
- b) Consideration
- c) Legal Relation
- d) Business Motive

26. As per the Negotiable instrument Act 1882 the term Negotiable Means .....

- a) Money
- b) Transferable
- c) can be Passed
- d) Bargaining

27. .... Means "something legally transferable form one person to another for a consideration.

- a) Instrument
- b) Negotiable
- c) Negotiable Instrument
- d) All of the above

28. Which of the following is not the negotiable Instruments .....

- a) Currency Note
- b) Promissory Note
- c) Bill of exchange
- d) Cheques

29. The cheque can be dishonored by means of .....

- a) Non payment
- b) Non Acceptance
- c) None of these
- d) Both (a) &(b)

30. The bill of exchange is prepared by .....

- a) The Creditor
- b) The Debtor
- c) The Surely
- d) The Buyer

31. Generally Company Liability is .....
- a) Limited
  - b) Unlimited
  - c) Situation does not arise
  - d) None of these
32. The Minimum number of members in a private company and public company are .....
- a) Three and seven respectively
  - b) Two and Seven Respectively
  - c) Two and Nine Respectively
  - d) None of the above
33. The most important document of a company is its .....
- a) Prospectus
  - b) Annual report
  - c) Memorandum of association
  - d) Articles of Association
34. Generally partnership firm liability is .....
- a) Limited
  - b) Unlimited
  - c) Situation does not arise
  - d) None of these
35. Document the regulated the Management of internal affairs of a company are.....
- a) Memorandum of Association
  - b) Prospectus
  - c) Article of Association
  - d) Certificate of incorporation
36. Share capital of a company means .....
- a) Equity Share Capital
  - b) Preference share capital
  - c) Equity and preference share capital
  - d) Equity and preference share capital and debentures
37. Annual general meeting can be called by .....
- a) Managing Director
  - b) Shareholder
  - c) Board of Directors
  - d) Company Secretary

38. The gap between two annual general meeting should not be more than .....
- a) 12 months
  - b) 15 months
  - c) 18 months
  - d) 21` months
39. A shareholder in a company .....
- a) Can be its Debenture Holders
  - b) Cannot be its Debenture holders
  - c) Alone can become its debenture holder
  - d) Must also became its Debenture holders with a year of being a shareholder.
40. Own funds are called .....
- a) Debenture Capital
  - b) Share Capital
  - c) Loan Capital
  - d) None of the above

## **E-Commerce**

- 1.This is a model for retail e-commerce.
- a. Retail model
  - b. Merchant model
  - c. A & B
  - d. None of these
2. E-commerce merchant replicas bring traders and consumers together through information.
- a. Information Replicas
  - b. Retail replicas
  - c. Drap Shipping Replica
  - d. Revenue replica
3. The task of informing the producers about the consumers and the consumers about the producers \_\_\_\_\_ modeling.
- a. social media model
  - b. advertising model
  - c. information model
  - d. Hybrid model
4. This model is not a standalone model but a combination of two or more models.

- a. social media model                      b. Hybrid model
- c. Retail model                                d. Merchant model
5. \_\_\_\_\_ metamidirectional system is used for this model.
- a. Hybrid model                                b. information model
- c. social media model                      d. Wholesale merchant
6. \_\_\_\_\_ inn this model model the seller arranges to send directly from the manufacturer to the costumer or from the seller.
- a. Retail model                                b. Hybrid model
- c. Revenue model                            d. Drop shipping model
7. Retail model \_\_\_\_\_ used for type.
- a. B2B    b. C2C
- c. B2C & C2C                                d. G2B
8. Well known online companies use \_\_\_\_\_ strategies for band expansion.
- a. Internet advertising                      b. Internet marketing
- c. Internet publishing                      d. Internet trending
9. These are the benefits of Internnet branding.
- a. Identify                                      b. Memories
- c. Faith    d. All of these
10. \_\_\_\_\_ This is a kind of business propaganda.
- a. Online publishing                          b. Online advertising
- c. A & B    d. None of these
11. \_\_\_\_\_ This is the process of publishing original content on the internet.

- a. Internet advertising
- b. Internet marketing
- c. Internet publishing
- d. All of these

12. Of these online publications \_\_\_\_\_ these matters are required.

- a. Web Server
- b. Web publishing software
- c. Internet Connection
- d. All of these

13. \_\_\_\_\_ Strategy is not from of online marketing strategy.

- a. Practical
- b. Costumer oriental
- c. Relevant
- d. None of these

14. EDI is \_\_\_\_\_ data interchange.

- a. Electric
- b. Electronic
- c. Economic
- d. None of these

15. \_\_\_\_\_ means directs exchange of document between two commercial organizations through two computers hope.

- a. Traditional EDI
- b. Internet EDI
- c. A & B
- d. None of these

16. \_\_\_\_\_ The method by which information and documents are exchanged is through a data file approved by both of sender and a recipient.

- a. In the E-mail
- b. Internet EDI
- c. Messaging
- d. None of these

17. E-marketting means \_\_\_\_\_ achieving the purpose of marketing using communication technology.

- a. Electric
- b. Electronic
- c. Economic
- d. None of these

18. Include electric taste technology\_\_\_\_\_ .

- a. e-books
- b. Internet
- c. Database
- d. No of these

19. \_\_\_\_\_ means seamless exchange of government information using information technology.

- a.E-commerce
- b. E-business
- c. E-governance
- d. E-marketting

20. \_\_\_\_\_ means to govern using information and service technology.

- a.E-commerce
- b. E-business
- c. E-governance
- d. E-government

21. Governing with the help of internet and providing government sevices means \_\_\_\_\_yes.

- a.E-commerce
- b. E-business
- c. E-governance
- d. E-government

22. G2B means \_\_\_\_\_ yes.

- a.Business to Government
- b. Business to Costumer
- c. from government to citizen
- d. Government to business

23. B2G means \_\_\_\_\_ yes.

- a.Business to Government
- b. Business to Costumer
- c. from government to citizen
- d. Government to business

24. G2C means \_\_\_\_\_ yes.

- a.Business
- b. Costumer
- c. citizen
- d. Consumer

25. C2G means \_\_\_\_\_ yes.

- a.Business to Government
- b. Consumer to government

c. Citizen to government

d. Government to business

26. 2019 In India Kranti Yojana, \_\_\_\_\_ total MMPs are operational.

a.13

b. 14

c.17

d. 44

27. In Kranti Yojana in India \_\_\_\_\_ services are implemented by state MMP .

a.13

b. 14

c.17

d. 44

28. Under e-governance \_\_\_\_\_ government provides online government services.

a.Center

b. State

c.Union territories

d. All of these

29. \_\_\_\_\_ app provides farmers with information on new technologies.

a.Kisan portal

b. Kisan Suvidha

c.Agri Market

d. Pusha Agriculture

30. To search and compare private/public information as well as to study the past action and decide on a new policy \_\_\_\_\_ replica is an e-governance replica.

a.Decisive flow

b. Comparative analysis

c.Detailed spread

d. E-support

31. Government laws and schemes to make available to the people online as well as to create a conducive environment \_\_\_\_\_ replica is an e-governance replica used.

a.Decisive flow

b. Comparative analysis

c.Wide Dissemination

d. E-support

32. To provide the available information to the concern office/department \_\_\_\_\_ replica This e-governance replica is used.

a.Decisive flow

b. E-support

c.Wide spread

d. Comparative analysis

33. \_\_\_\_\_ replica is an e-governance replica that recognizes the exchange of globally available human resources.

- a. Decisive flow
- b. Comparative analysis
- c. Wide Dissemination
- d. E-support

34. \_\_\_\_\_ replication This e-governance replica is known as dynamic and group replica.

- a. Decisive flow
- b. Comparative analysis
- c. E-support
- d. Wide Dissemination

35. \_\_\_\_\_ replica is used for e-governance replica research, study, inquiry report.

- a. Indeterminate Wrap
- b. Comparative analysis
- c. Wide Dissemination
- d. E-support

36. \_\_\_\_\_ this e-governance replica is based on the illusion of a deceptive society and real society.

- a. Decisive flow
- b. Comparative analysis
- c. Wide Dissemination
- d. E-support

37. Replica is an e-governance replica based on deceptive society and real social welfare.

- a. Decisive flow
- b. Comparative analysis
- c. Wide spread
- d. E-support/dynamic

38. Constructions of school in two cities with available fund, etc. The governance replica \_\_\_\_\_ is useful for comparative study and decision making.

- a. Decisive flow
- b. Comparative analysis
- c. Wide Spread
- d. E-support

39. Comparative learning from disaster is an example of \_\_\_\_\_ replikcation.

- a. Comparative analysis
- b. E-support



c. Wide Spread

d. Decisive flow

40. Replica is used know \_\_\_\_\_ the problem as well as the opinions of the people.

a. Decisive flow

b. Comparative analysis

c. Wide Spread

d. E-support

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## E-Commerce

आणले जाणारे मॉडेल आहे.

अ) रिटेल मॉडेल

ब) मर्चेट मॉडेल

क) 'अ' आणि 'ब'

ड) ह्यापैकी नाही

2. .... या ई-वाणिज्य व्यापारी प्रतिकृतीमुळे माहितीद्वारे व्यापारी व ग्राहक एकत्र येतात.

अ) इन्फर्मेशन प्रतिकृती

ब) रिटेल प्रतिकृती

क) ड्राप शिपिंग प्रतिकृती

ड) रेवेन्यू प्रतिकृती

3. उत्पादकांना ग्राहकांसंबंधी व ग्राहकांना उत्पादकांसंबंधी माहिती देण्याचे कार्य.....मॉडेल करित असते.

अ) सोशल मिडिआ मॉडेल

ब) जाहिरात मॉडेलक

क) इन्फर्मेशन मॉडेल

ड) हायब्रीड मॉडेल

4. .... हे मॉडेल स्वतंत्र असे मॉडेल नसून ते दोन किंवा जास्त मॉडेल्सचा संयोग आहे.

अ) सोशल मिडिआ मॉडेल

ब) हायब्रीड मॉडेल

क) रिटेल मॉडेल

ड) मर्चेट मॉडेल

5. .... या मॉडेलसाठी मेटामिडिआरितंत्राचा वापर केला जातो.

अ) हायब्रीड मॉडेल

ब) इन्फर्मेशन मॉडेल

क) सोशल मिडिआ मॉडेल

ड) घाऊक व्यापारी मॉडेल

6. .... या ई-वाणिज्य मॉडेलमध्ये विक्रेता सरळ ग्राहकाला उत्पादकाकडून किंवा विक्रेत्याकडून वस्तू पाठविण्याची व्यवस्था करतो.

अ) रिटेल मॉडेल

ब) हायब्रीड मॉडेल

क) रेव्ह्यू मॉडेल

ड) ड्राप शिपिंग मॉडेल

7. रिटेल मॉडेल हे..... प्रकारासाठी उपयोगात आणले जाते.

अ) B2C

ब) C20

क) B20 आणि 20

ड) G2B

8. सुप्रसिध्द ऑनलाईन कंपनी बॅन्डच्या विस्तारासाठी .....व्युहरचना वापरतात.

अ) इंटरनेट जाहिरत

ब) इंटरनेट विपणन

क) इंटरनेट प्रकाशन

ड) इंटरनेट ब्रेन्डिंग





- क) केंद्रशासित प्रदेश                      ड) हयापैकी सर्व
30. .... अॅप शेतक-यांना नविन तंत्रज्ञानाची माहिती प्रदान करते.  
 अ) किसान पोर्टल                      ब) किसान-सुविधा  
 क) अॅग्री मार्केट                      ड)पूषा कृषी
31. ई-टूरिस्ट द्वारे लोक..... साठी आवेदन करू शकतात.  
 अ) पासपोर्ट                      ब)व्हिसा  
 क) अॅग्री मार्केट माहिती                      ड) कृषी कर्ज
32. खाजगी/सार्वजनिक माहितीचा शोध घेणे व तुलना करणे तसेच भूतकालिन कृतीचा अभ्यास करून नविन धोरण ठरविण्यासाठी ..... प्रतिकृती ही ई-गव्हर्नस प्रतिकृती उपयुक्त आहे.  
 अ) निर्णायक ओघ                      ब) तुलनात्मक विश्लेषण  
 क) विस्तृत प्रसार                      ड. ई-समर्थन
33. सरकारी कायदे व योजना लोकांना ओनलाईन उपलब्ध करून देण्यासाठी तसेच योग्य वातावरण निर्मितीसाठी ..... प्रतिकृती ही ई-गव्हर्नस प्रतिकृती उपयोगात आणली जाते.  
 अ) निर्णायक ओघ                      ब) तुलनात्मक विश्लेषण  
 क) विस्तृत प्रसार                      ड) ई-समर्थन
34. उपलब्ध माहिती संबंधित कार्यालयाला/ विभागाला देण्यासाठी..... प्रतिकृती ही ई-गव्हर्नस प्रतिकृती उपयोगात आणली जाते.  
 अ) निर्णायक ओघ                      ब) ई-समर्थन  
 क) विस्तृत प्रसार                      ड) तुलनात्मक विश्लेषण
35. .... प्रतिकृती ही ई-गव्हर्नस प्रतिकृती जागतिक स्तरावर उपलब्ध मानवी संसाधनांची देवाणघेवाण शक्य करते.  
 अ) निर्णायक ओघ                      ब) तुलनात्मक विश्लेषण  
 क) विस्तृत प्रसार                      ड) ई-समर्थन
36. .... प्रतिकृती ही ई-गव्हर्नस प्रतिकृती गतिशिल आणि गट प्रतिकृती म्हणून ओळखली जाते.  
 अ) निर्णायक ओघ                      ब) तुलनात्मक विश्लेषण  
 क) ई-समर्थन                      ड) विस्तृत प्रसार
37. .... प्रतिकृती ही ई-गव्हर्नस प्रतिकृती शोधकार्य, अभ्यास, चौकशी अहवाल यासाठी उपयोगात आणली जाते.  
 अ) निर्णायक ओघ                      ब) तुलनात्मक विश्लेषण  
 क) विस्तृत प्रसार                      ड) ई-समर्थन
38. .... प्रतिकृती ही ई-गव्हर्नस प्रतिकृती भ्रामक समाज आणि वास्तविक समाज कल्पनेवर आधारित आहे.  
 अ) निर्णायक ओघ                      ब) तुलनात्मक विश्लेषण  
 क) विस्तृत प्रसार                      ड) ई-समर्थन/गतिशिल

39. लोकांच्या समस्या तसेच जनतेची मते जाणून घेण्यासाठी ..... प्रतिकृती ही ई-गव्हर्नस प्रतिकृती उपयोगात आणली जाते.

अ) निर्णायक ओघ

ब) तुलनात्मक विश्लेषण

क) विस्तृत प्रसार

ड) ई-समर्थन

40. उपलब्ध रकमेत दोन शहरात झालेले शाळा बांधकाम इ. चा तुलनात्मक अभ्यास व निर्णयासाठी ..... प्रतिकृती ही ई गव्हर्नस प्रतिकृती उपयुक्त आहे.

अ) निर्णायक ओघ

ब) तुलनात्मक विश्लेषण

क) विस्तृत प्रसार

ड) ई-समर्थन

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### Internet & WWW -II

1. ब्राउझर हा वेब ..... असतो.

अ. एडिटर

ब. सर्व्हर

क. क्लायंट

ड. ह्यापैकी सर्व

2. यूजर आणि इंटरनेटमध्ये..... हे सॉफ्टवेअर इंटरफेस म्हणून कार्य करते.

अ. मायक्रोसॉफ्ट ऑफिस

ब. पेजमेकर

क. फ्रंट पेज

ड. वेब ब्राउझर

3. .... या साधनाद्वारे यूझरला इंटरनेटवरील मायाजालाशी संपर्क स्थापित करता येते.

अ. वेब पेज

ब. डब्ल्यूडब्ल्यूडब्ल्यू

क. वेबसाईट

ड. ब्राउझर

4. वेब .....हा www client application प्रोग्रॅम आहे.

अ. वेबसाईट

ब. वर्ल्ड वाईड वेब

क. ब्राउझर

ड. ऑफिस

5. .... या साधनाच्या सहाय्याने इंटरनेटवरील सूविधा उपयोगकर्त्याला वापरता येतात.

अ. वेबसाईट

ब. वर्ल्ड वाईड वेब

क. वेब ब्राउझर

ड. ह्यापैकी सर्व

6. ब्राउझर हा वेब ..... असतो.

अ. एडिटर

ब. सर्व्हर

क. ब्राउझिंग सॉफ्टवेअर

ड. हार्डवेअर

7. .... हे एक ब्राउझिंग सॉफ्टवेअर आहे.

- अ. याहू  
क. इंटरनेट एक्सप्लोरर
- ब. बिंग  
ड. गुगल
8. .... हे एक ब्राऊझिंग सॉफ्टवेअर नाही.
- अ. ओपेरा  
क. इंटरनेट एक्सप्लोरर
- ब. गुगल  
ड. गुगल क्रोम
- \*09. .... हे एक शोध साधन नाही.
- अ. याहू  
क. इंटरनेट एक्सप्लोरर
- ब. बिंग  
ड. गुगल
10. गुगल हे शोध साधन ..... कंपनीच्या मालकीचे आहे.
- अ. याहू  
क. मायक्रोसॉफ्ट
- ब. ओपेरा  
ड. गुगल इंकार्परेशन
11. बिंग हे शोध साधन ..... कंपनीच्या मालकीचे आहे.
- अ. याहू  
क. मायक्रोसॉफ्ट
- ब. ओपेरा  
ड. गुगल इंकार्परेशन
12. बिंग शोध साधनाचे पुर्वीचे नाव ..... Search होते.
- अ. MSN  
क. 'अ' आणि 'ब'
- ब. Live  
ड. ह्यापैकी नाही
13. याहू हे शोध साधन ..... या कंपनीच्या मालकीचे आहे.
- अ. गुगल इंकार्परेशन  
क. मायक्रोसॉफ्ट
- ब. ओपेरा  
ड. याहू इंकार्परेशन
14. याहू हे शोध साधन म्हणून ..... या वर्षी कार्यरत झाले.
- अ. 2007  
क. 2001
- ब. 2003  
ड. 1990
15. याहू हे शोध साधन त्याचे शोध निष्कर्ष ..... क्रमाने दर्शवितो.
- अ. चढत्या  
क. उतरत्या
- ब. चढत्या व उतरत्या  
ड. रॅण्डम
- \*16. .... हे विविध भाषिक शोध साधन अत्यंत प्रगत, लोकप्रिय व जलद आहे.
- अ. याहू  
क. मायक्रोसॉफ्ट
- ब. ओपेरा  
ड. गुगल
17. पहिली सोशल वेबसाईट..... यांनी तयार केली.
- अ. याहू  
क. मायक्रोसॉफ्ट
- ब. ओपेरा  
ड. सिक्स डिग्रीज सेपरेशन

18. ....हे सोशल नेटवर्किंग वेबसाईट आहेत.  
अ. फेसबूक                      ब. ट्वीटर  
क. इंस्टाग्राम                    ड. ह्यापैकी सर्व
19. व्हीट्टरवरून ..... प्रसारित केले जाते.  
अ. फाईल                      ब. प्ण्टिट  
क. टेलिग्राम                    ड.पोस्ट
20. .... म्हणजे इंस्टंट कॅमेराव टेलिग्राम होय.  
अ.फेसबूक                      ब. व्हीट्टर क. इंस्टाग्राम  
ड. लिंकडइन
21. .... चे डिफॉल्ट सेटिंग सार्वजनिक आहे.  
अ. फेसबूक                      ब. व्हीट्टर  
क. लिंकडइन                    ड. ह्यापैकी सर्व
22. 2019 च्या उपयोगकर्त्यांच्या संख्येनुसार .....हे प्रथम क्रमांकावर आहे.  
अ. फेसबूक                      ब. व्हीट्टर  
क. इंस्टाग्राम                    ड. लिंकडइन
23. मोबाईल ॲप म्हणजे Mobile .....होय.  
अ. Application                    ब. Application program  
क. Software program            ड. ह्यापैकी सर्व
24. BHIM म्हणजे Bharat ..... for Money होय.  
अ. Internet                      ब. Interface  
क. Interchange                    ड. Initiative
25. .... ह्यावर गुगल ड्राईव आधारित आहे.  
अ. क्लाऊड                      ब. Google सर्च इंजिन  
क. विंडोज                      ड. Google Play Store
26. ब्राऊजरच्या ॲड्रेस बार मध्ये Drive.google.com टाईप करून एंटर केल्यास ..... उघडते.  
अ. MS Excel                      ब. Microsoft Word  
क. MSPower-point                ड. My Drive
- 27 . गुगल ड्राईवद्वारे युजरला दस्तऐवज, चित्र, गाणे इ. सेव्ह करण्यासाठी विनाशुल्क ..... जागा देण्यात येते.  
अ. 10 GB                      ब. 15 GB  
क. 20 GB                      ड. 25 GB

28. .... वर उपयोगकर्त्यांना Google Forms हे साधन उपलब्ध आहे.  
अ. Google Docs                      ब. Google Play  
क. Google Drive                      ड. G-mail
29. Google Forms मध्ये Plus Icon या विकल्पाचा उपयोग ..... साठी केला जातो.  
अ. Forms मध्ये व्हिडिओ टाकणे                      ब. विभागणी करणे  
क. चित्रे टाकणे    ड. जास्त फिल्ड जोडणे
30. ब्राऊजरच्या अॅड्रेस बार मध्ये Classroom.google.com टाईप करून एंटर केल्यास ..... उघडते.  
अ. MS Excel    ब. Microsoft Word  
क. Google Classroom                                      ड. Google Drive
31. गुगल क्लासरूमच्या स्ट्रीम पेजवर नेहमी ..... प्रदर्शित होतो.  
अ. क्लास कोड    ब. क्लास नेम  
क. क्लास इमेज    ड. ह्यापैकी नाही
- \*32 . गुगल क्लासरूम च्या मदतीने शिक्षक व विद्यार्थी ..... करू शकतात.  
अ. असायनमेंट    ब. घोषणा  
क. संभाषण    ड. ह्यापैकी सर्व
33. फ्रंट पेज एक्सप्रेस हे..... इंटरफेस आहे.  
अ. HTML    ब. www  
क. WYSIWYG    ड. HTTP
34. फ्रंट पेज एक्सप्रेसच्या मॅनुबारवर ..... हा मॅनु नाही.  
अ. File    ब. Go  
क. Frames    ड. View
35. फ्रंट पेज एक्सप्रेसमध्ये अक्षरांचे वळण बदलण्यासाठी फॉर्मेटिंग टूलबारच्या ..... पर्यायावर क्लिक करावे.  
अ. Font    ब. Size  
क. Bold    ड. Right
36. फ्रंट पेज एक्सप्रेसमध्ये अक्षरांचा आकार बदलण्यासाठी फॉर्मेटिंग टूलबारच्या ..... पर्यायावर क्लिक करावे.  
अ. Font    ब. Size  
क. Bold    ड. Right
37. फ्रंट पेज एक्सप्रेसच्या इंसर्ट मॅनुच्या उपपर्यायांचा उपयोग करून पेजमध्ये ..... इंसर्ट करता येते.  
अ. इमेज    ब. सिम्बॉल  
क. आडवी रेष    ड. ह्यापैकी सर्व
38. फ्रंट पेज एक्सप्रेसमध्ये मजकुराला उजवीकडे आणण्यासाठी फॉर्मेटिंग टूलबारच्या ..... पर्यायावर क्लिक करावे.





- c) Contract costing                      d) Operation costing

**8. When job is very big and spread over long periods of time the method of costing adopted is**

- a) Process      b) Job   c) Contract      d) Operation

**9. Continuous costing is also called**

- a) Operation costing   b) Process costing   c) Batch costing   d) Contract costing

**10. The main types of costing for ascertaining costs do not include**

- a) Uniform costing    b) Standard costing    c) Marginal costing

**11 Cost accounting is based on ..... figures.**

- a) Approximated        b) Estimated    c) Historical    d) Either (a) or (c)

**12. ....costing is used in transport undertaking.**

- a) Operating    b) Standard    c) marginal    d) Service

**13. In ..... costing the cost of a group of products is ascertained.**

- a) Process   b) Job   c) Batch   d) Service

**14. The total of all direct expenses is known as**

- a) Total cost    b) Overhead    c) Prime cost    d) Work cost

**15. An opportunity cost is a**

- a) Direct expense   b) Indirect expense   c) Variable expense   d) Fixed expense

**16. Work cost is the total of**

- a) Direct cost   b) Indirect cost   c) Variable cost   d) Controllable cost

**17. Opportunity cost does not involve**

- a) Cash inflow   b) Cash outflow   c) Cash outlay   d) Either (a) or (b)

**18. Depreciation is .....expenditure.**

- A) variable   b) Fixed   c) Direct   d) Semi-variable

**19. Out of pocket payment involves payment to**

- a) Managers   b) Promoters   c) Directors   d) Outsiders

**20. Value added is the change in**

- a) Face value   b) Market value   c) Book value   d) Realizable value

**21. Re-ordering level is = Maximum consumption x .....**

- a) Minimum consumption                      b) Maximum re-orders period

- c) Minimum re-orders period                      d) Both (a) and (b)

**22. .... represents that quantity of material which is normally ordered when a particular material reaches the ordering level.**

- a) EOQ              b) BOQ              c) EBQ              d) Re-order period

**23. The quantity of material to be ordered at one time is known as**

- a) EOQ              b) BOQ              c) EBQ              d) Re-order period

**24. Stock verification sheets are maintained to record the result of ..... verification.**

- a) Conceptual b) Physical c) Economic d) Detailed e) All of these

**25. The two levels of material controls are quantity control and**

- a) Financial control b) Value control c) Quality control d) Both (b) and (c)

**26 In responsibility accounting system –**

- (a) Budgets are prepared                      (b) Actual performance is recorded  
(c) The performance is reported                      (d) All of the above

**27 The responsibility accounting emphasizes the performance of –**

- (a) System (b) Men (c) Both (a) and (b) (d) None of these

**28 The responsibility accounting is also called –**

- (a) Profitability accounting    (b) Activity accounting (c) Both (a) and (b) (d) None of these

**29 The responsibility accounting is the part of –**

- (a) Financial accounting                      (b) Management accounting  
(c) Mechanized accounting                      (d) None of these

**30 The responsibility accounting is a controlling tool for –**

- (a) Top-level management                      (b) Lower level management  
(c) Middle level management                      (d) None of these

**31 Which of the following system emphasizes on cost control ?**

- (a) Cost accounting (b) Responsibility accounting (c) Financial accounting (d) None of these

**32 The responsibility centres come under the responsibility of –**

- (a) Cost accountants (b) Management accountant (c) Responsibility managers (d) Auditor

**33 The subdivision of responsibility centre is –**

- (a) Expense centre (b) Profit centre (c) Investment centre (d) All of the above

**34 The accounting department in an organization is –**

- (a) Investment centre (b) Expense centre (c) Profit centre (d) All of the above

**35 What is the main advantage of responsibility accounting ?**

- (a) Improves performance (b) It fixes responsibility  
(c) Helpful in decision making (d) All of the above

**36 The responsibility accounting is a system by which the responsibility is assigned to the concerned persons –**

- (a) To increase sales (b) To control cash (c) To increase production (d) All of the above

**37 The contribution of accounting department in an organization –**

- (a) Cannot be measured in monetary terms (b) Can be measured in monetary terms  
(c) May or may not be measured in monetary terms (d) None of the above

**38 According to responsibility accounting, the entire organization is divided into various**

–

- (a) Business centre (b) Profit centre (c) Responsibility centre (d) None of the above

**39 It may not be \_\_\_\_\_ to measure exactly the output of service departments in an organization.**

- (a) Feasible (b) Necessary (c) Either (a) or (b) (d) None of these

**40. Budget relating to the key factor is prepared –**

- (a) After other budgets (b) With other budgets (c) Before other budgets (d) None of the above

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**Class : B.Com III**

**Economic Development**

1) आर्थिक विकास ----- संदर्भित आहे.

अ) आर्थिक वाढ                      ब) आर्थिक विकासासह उत्पादन आणि वितरणात बदल

क) शहरी लोकांचे कल्याण              क) एकूण राष्ट्रीय उत्पादनात शाश्वत वाढ

- 2) भारतातील आर्थिक नियोजनाची संकल्पना ----- पासून प्राप्त झाली आहे.  
अ) यू.एस.ए. ब) यू.के. क) ऑस्ट्रेलिया ड) रशिया
- 3) विकासाच्या अर्थाची ----- टी चांगली व्याख्या आहे.  
अ) निरर्थक दारिद्र्य दूर करणे. ब) जिवाच्या गुणवत्तेत सुधारणा  
क) व्यक्तीच्या संभाव्यतेची पूर्तता ड) वरील पैकी सर्व
- 4) खालीलपैकी कोणतीही अर्थव्यवस्था ही संज्ञा स्पष्ट करते  
अ) दरडोई उत्पादनात वाढ ब) दरडोई वास्तविक उत्पन्नात वाढ  
क) अर्थव्यवस्थेत रचनात्मक बदल ड) वरील पैकी सर्व बरोबर
- 5) अल्पविकास ----- दृष्टीने परिभाषित केले आहे.  
अ) राष्ट्रीय उत्पन्न ब) दरडोई उत्पन्न क) दारिद्र्य प्रमाण ड) बेरोजगारीचा दर
- 6) आर्थिक वाढ ही संकल्पना ----- आहे.  
अ) आर्थिक विकासाच्या संकल्पनेसारखेच ब) आर्थिक विकासाच्या संकल्पनेपेक्षा संकुचित  
क) आर्थिक विकासाच्या तुलनेत व्यापक ड) आर्थिक विकासाच्या संकल्पनेशी संबंधित नाही.
- 7) थेट परकीय गुंतवणुकीत ----- समाविष्ट आहेत.  
अ) बौद्धिक संपत्ती ब) मानव विकास संसाधने क) मूर्त वस्तू ड) अमूर्त वस्तू
- 8) एफ.डी.आय. चे तीन विवाद ----- वरील चिंतेवर अवलंबून आहेत.  
अ) च्या संबंधित ब) व्याज क) संबंधित ड) छंद
- 9) भारतात त्या शेतकऱ्यांना सिमतांत शेतकरी म्हणतात. यांच्याकडे ---- पर्यंत जमीन आहे.  
अ) 1 हेक्टर ब) 2 हेक्टर क) 3 हेक्टर ड) 4 हेक्टर
- 10) खालीलपैकी कोणता देश सार्क चा सदस्य नाही ?  
अ) मॅनमार ब) भूतान क) नेपाळ ड) मालदीव

- 11) खालीलपैकी कोणत्या सार्क सदस्याची लोकसंख्या सर्वाधिक आहे?  
अ) बांग्लादेश ब) पाकिस्तान क) नेपाळ ड) अफगाणिस्तान
- 12) स्कुम्पीटरच्या विकासाचा सिध्दांत ----- वर आधारित आहे.  
अ) भांडवल ब) व्याज क) जमीन ड) उद्योजक
- 13) आर्थिक वाढीच्या संदर्भात रिकार्डोने ----- या क्षेत्रावर सर्वाधिक जोर दिला.  
अ) व्यापार ब) उद्योग क) कृषी ड) सेवा
- 14) स्क्रुमिटरच्या मॉडेलनुसार नाविन्यपूर्ण उद्योजकांना ----- कडून आवश्यक वित्त पुरवठा होतो.  
अ) ऐच्छिक बचत ब) स्वतःची संसाधने क) क्रेडिट बँक ड) सरकार
- 15) कोणत्या वर्षी दास कॅपिटलची प्रथम खंड कार्ल मार्क्स प्रकाशित झाली.  
अ) 1848 ब) 1859 क) 1867 ड) 1873
- 16) दुष्परिणाम गरीबी ही संकल्पना ----- शी संबंधित आहे.  
अ) कार्ल मार्क्स ब) नुरकसे क) अँडम स्मिथ ड) वरील पैकी नाही
- 17) कोणत्या क्षेत्राच्या संदर्भात विकासाची मोठी योजना आखली गेली?  
अ) दक्षिण आशिया ब) आग्नेय आशिया क) पूर्वेकडील युरोप ड) पूर्व आफ्रिका
- 18) दारिद्र्य रेषा कोण निश्चित करते?  
अ) सरकार ब) लोक सभा क) राज्य सभा ड) योजना आयोग
- 19) विकासाच्या मोठ्या धोरणामागील मूलभूत तर्कशास्त्र ----- शी संबंधित आहे.  
अ) अंतर्गत अर्थव्यवस्था ब) बाह्य अर्थव्यवस्था  
क) इष्टतम संयोजन ड) अ आणि ब दोन्ही
- 20) विकासाच्या मोठ्या धोरणाच्या अंतर्गत ----- कडे मोठ्या गुंतवणूकीचे निर्देश आहेत.  
अ) शेती/कृषि ब) उद्योग क) शक्ती ड) वाहतूक
- 21) आर्थिक वाढ ----- मोजते.

- अ) उत्पादकता वाढ                      ब) नाममात्र उत्पन्नात वाढ  
क) आऊटपुट मध्ये वाढ              ड) वरीलपकी कोणतेही नाही.
- 22) लुईस मॉडेलनुसार दुहेरी अर्थव्यवस्था केवळ तेव्हाच वाढते जेव्हा -----  
अ) पारंपारीक क्षेत्राच्या तुलनेत आधुनिक क्षेत्र तिचा उत्पादन हिस्सा वाढवितो.  
ब) कृषि क्षेत्रातील आधुनिक उपकरणे वापरली जातात.  
क) कृषि क्षेत्र आर्थिक दृष्ट्या श्रम घेते.  
ड) आधुनिक उत्पादन क्षेत्र श्रमिक आहे.
- 23) अविकसित अर्थव्यवस्थेची मुलभूत वैशिष्टे ----- ही आहेत.  
अ) कमी उत्पन्न आणि दारिद्र्य    ब) कमी उत्पादकता  
क) कमी दर भांडवल उत्पन्न              ड) उच्च निरक्षरता पातळी
- 24) भांडवल आणि वृद्धी हे पुस्तक कोणी लिहिले आहे.  
अ) ए. आर. सॅडन    ब) हिक्स    क) अँडम स्थिम    ड) मार्शल
- 25) विकासाच्या दुष्परिणाम सिध्दांताच्या पुरवठा बाजुनुसार देश गरीब आहे कारण -----  
अ) तंत्रज्ञान पातळी स्वयंपूर्णतेस परवानगी देत नाही.  
ब) यापूर्वी बचत आणि गुंतवणूक करणे खूपच कमी होते.  
क) अल्पविकास खूप व्यापक आहे.    ड) स्रोत वाटप कमी आहे.
- 26) रोझेन्टाईन रॉडनसाठी एक प्रमुख अविभाज्य ही ----- असते.  
अ) पुरवठा    ब) पायाभूत सुविधा    क) कृषि    ड) सेवा
- 27) आर्थिक वृद्धी ही महत्त्वाची आहे कारण -----  
अ) लोकांना कमी गुन्हा हवा असतो    ब) लोकांना अधिक सुखी व्हायचे आहे.  
क) लोकांना एक चांगले वातावरण हवे आहे.  
ड) लोकांना जास्त उत्पन्न आणि जास्त वस्तू हव्या आहेत.





- अ) शिक्षण    ब) प्रशिक्षण    क) आरोग्य सेवा    ड) वरीलपैकी सर्व.
- 36) भारतातील स्थूल भांडवलाची निर्मिती खूप ----- आहे.  
अ) उच्च    ब) कमी    क) अनिश्चित    ड) गतिमान
- 37) ----- आणि ----- हे दोन खांब सामाजिक क्षेत्रातील सुधारणांना आधार देणारे आहेत.  
अ) शिक्षण आणि दारिद्र्य    ब) शिक्षण आणि नोकरी  
क) शिक्षण आणि आरोग्य    ड) शिक्षण आणि पायाभूत सुविधा.
- 38) शिक्षणावर आणि आरोग्यावर होणाऱ्या गुंतवणूकीचा विकासावर होणारा परिणाम ----- असतो.  
अ) अल्प मुदत    ब) दिर्घकालीन    क) मध्यम मुदत    ड) लहान मुदत
- 39) खालीलपैकी कोणते सामान्यतः मानवी भांडवल मानले जाईल?  
अ) लिंग आणि वंश    ब) आरोग्य आणि शिक्षण  
क) प्रधानमंत्री आणि राष्ट्रपती    ड) धार्मिक जगाची मते आणि विश्वास
- 40) मानव संसाधन विकास तंत्रज्ञान यंत्रणेमध्ये ----- चा समावेश होतो.  
अ) नोकरीचा पुनः आराखडा    ब) बक्षिसे  
क) मानव संसाधन माहिती प्रणाली    ड) वरील पैकी सर्व

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**B.Com. (Part III) Semester –VI Examination**  
**COMMERCE**  
**MANAGEMENT ACCOUNTING**

1. Management Accounting deals with .....
- Quantitative information
  - Qualitative information
  - Both a and b
  - None of the above

2. Who coined the concept of Management Accounting?
  - a) R.N Anthony
  - b) James H. Bliss
  - c) J. Batty
  - d) American Accounting Association
  
3. Management Accounting assists the management.....
  - a) Only in control
  - b) Only in direction
  - c) Only in planning
  - d) In planning, direction and control
  
4. The use of Management Accounting is.....
  - a) Optional
  - b) Compulsory
  - c) Legally obligatory
  - d) Compulsory to some and optional to others
  
5. The term Management Accounting was first coined in.....
  - a) 1960
  - b) 1950
  - c) 1945
  - d) 1955
  
6. Management accountancy is a structure for.....
  - a) Costing
  - b) Accounting
  - c) Decision making
  - d) Management
  
7. Management Accounting is.....
  - a) Subjective
  - b) Objective
  - c) Both a and b
  - d) None of the above
  
8. Which of the following is true about Management Accounting?
  - a) Management Accounting is associated with presentation of accounting data.
  - b) Management Accounting is extremely sensitive to investors needs.
  - c) Both A and B

- d) None of the above
9. Which of the following are characteristics of B.E.P?
- a) There is no loss and no profit to the firm.
  - b) Total revenue is equal to total cost.
  - c) Contribution is equal to fixed cost.
  - d) All of the above.
10. Determine Contribution if Fixed cost is Rs 40,000 and profit is Rs 30,000.
- a) Rs 60,000
  - b) Rs 70,000
  - c) Rs 30,000
  - d) None of the above
11. Determine P/V ratio if Sales per unit is Rs 10 and Variable cost per unit is Rs 7.
- a) 25%
  - b) 50%
  - c) 45%
  - d) 30%
12. What will be the B.E.P if P/V ratio is 20% and Fixed cost is Rs 40,000.
- a) Rs 2,00,000
  - b) Rs 4,00,000
  - c) Rs 6,00,000
  - d) None of the above
13. What is Margin of Safety if Sales is 20,000 units and B.E.P is 15,000 units.
- a) 35,000 units
  - b) 5,000 units
  - c) Rs 5,000
  - d) Rs 35,000
14. What will be the impact on B.E.P if fixed cost is increased?
- a) Decrease
  - b) No change
  - c) Increase
  - d) None of the above

15. Given selling price is Rs 20 per unit, variable cost is Rs 16 per unit contribution is...
- a) Rs 1.25 per unit
  - b) Rs 4 per unit
  - c) Rs 0.8 per unit
  - d) None of the above
16. Using equation method, Sales is calculated as.....
- a) Sales = Variable expenses + Fixed expenses + Profit
  - b) Sales = Variable expenses + Fixed expenses - Profit
  - c) Sales = Variable expenses - Fixed expenses + Profit
  - d) None of the above
17. Gross Profit Ratio is calculated by
- a)  $(\text{Gross Profit}/\text{Gross sales}) \times 100$
  - b)  $(\text{Gross Profit}/\text{Net sales}) \times 100$
  - c)  $(\text{Net Profit}/\text{Gross sales}) \times 100$
  - d) None of the above
18. If sales is Rs 5, 00,000 and Net Profit is Rs 1, 20,000 Net Profit Ratio is.....
- a) 24%
  - b) 16%
  - c) 60%
  - d) None of the above
19. Operating Ratio is calculated by
- a)  $(\text{Operating Cost}/\text{Gross sales}) \times 100$
  - b)  $(\text{Operating Cost}/\text{Gross sales}) \times 100$
  - c)  $(\text{Operating cost}/\text{Net sales}) \times 100$
  - d) None of the above
20. Which of the following is Expenses Ratio?
- A) Administrative Expenses Ratio
  - B) Selling and Distribution Expenses Ratio
  - C) Factory Expenses Ratio
  - D) Finance Expenses Ratio
- a) A, B and D
  - b) A, C and D
  - c) A, B and C
  - d) A, B , C, D

21. Given Sales is Rs. 1, 20,000 and Gross Profit is Rs 30,000, the Gross Profit Ratio is....
- a) 24%
  - b) 25%
  - c) 40%
  - d) 44%%
22. The ideal level of Current Ratio is.....
- a) 4:2
  - b) 2:1
  - c) Both a and b
  - d) None of the above
23. Determine Stock Turnover Ratio if, Opening stock is Rs 31,000, Closing stock is Rs 29,000, Sales is Rs 3,20,000 and Gross Profit Ratio is 25% on sales.
- a) 31 times
  - b) 11 times
  - c) 8 times
  - d) 32 times
24. A budget is a plan of action expressed in.....
- a).Financial terms
  - b) Non-financial terms
  - c) Both
  - d) Subjective matter
25. A budget is tool which helps the management in planning and control of.....
- a. All business activities
  - b. Production activities
  - c. Purchase activities
  - d. Sales activities
26. Cash budget is a ..... budget.
- a) Short-term
  - b) Long-term
  - c) Both a and b
  - d) None of the above
27. The payment of salary, wages, overheads, cash purchase and payment to creditors are form of.....
- a) Cash payment for capital transaction

- b) Cash payment for non-operating expenses
  - c) Cash payment for business operations
  - d) None of the above
28. Budget period depends upon.....
- a. The type of budget
  - b. The nature of business
  - c. The length of trade cycles
  - d. All of these
29. The budgets are classified on the basis of.....
- a. Time
  - b. Function
  - c. Flexibility
  - d. All
30. Budget is prepared for a.....
- a. Indefinite period
  - b. Definite period
  - c. Period of one year
  - d. Six months
31. The receipts from issue of shares, issue of debentures and sale of fixed investments are .....
- a) Receipts from Non-business operations
  - b) Receipts from business operations
  - c) Receipts from capital transactions
  - d) None of the above
32. Revision of budgets is.....
- a. Unnecessary
  - b. Can't determine
  - c. Necessary
  - d. Inadequate data
33. Flexible budget is that budget which presents..... at various levels of business activity.
- a) Costs
  - b) Revenues

- c) Profits  
d) All of the above
34. In ..... actual performance can easily be compared due to availability of budgets at different levels of activity.  
a) Fixed budget  
b) Flexible budget  
c) Both a and b  
d) None of the above
35. In order to prepare a flexible budget, items of anticipated expenditures are classified into..... classes.  
a) Five  
b) Three  
c) Two  
d) None of the above
36. Variable cost is also known as.....  
a) Direct cost  
b) Proportionate cost  
c) Both a and b  
d) None of the above
37. At 50% capacity expenses are Rs 10,000, which increase by 10% between 60% and 80% level of activity and 20% thereafter. These are.....  
a) Variable expenses  
b) Semi-variable expenses  
c) Both a and b  
d) None of the above
38. The cost of material at 50% capacity is Rs 8,000 and budget is to be prepared at 60%, 90% and 100% of normal capacity. The cost of material at 60% and 90% capacity will be.....  
a) Rs 9600 and Rs 14,400  
b) Rs 14,400 and Rs 16,000  
c) Rs 9600 and Rs 16,000  
d) None of the above
39. If variable and fixed costs at 60% capacity are Rs 12,000 and Rs 9,000 respectively, total cost at 80% capacity will be.....

- a) Rs 25,000
- b) Rs 28,000
- c) Rs 24,000
- d) None of the above

40) Determine Operating Ratio, if Operating Expenses is Rs 60,000, Sales is Rs 9,40,000, Sales Return is Rs 40,000 and Cost of net goods sold is Rs 6,60,000.

- a) 80%
- b) 15%
- c) 25%
- d) 11%

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