

**DR.RAFIQ ZAKARIA CAMPUS-I**  
**MAULANA AZAD COLLEGE OF ARTS, SCIENCE & COMMERCE**  
**DEPARTMENT OF COMMERCE & MANAGEMENT SCIENCE**  
**CLASS: BBA-V SEM.      SUBJECT: CAPITAL MARKET- I**

**(Multiple Choice type Questions)**

1. SENSEX is the index of
  - a) BSE
  - b) NSE
  - c) CSE
  - d) None of the above
  
2. Base year of Nifty is
  - a) 1992
  - b) 1978
  - c) 1987
  - d) 1995
  
3. Bulls and bears are
  - a) Ordinary investors
  - b) Government agencies
  - c) Speculators
  - d) Money lenders
  
4. A depository is
  - a) An electronic transfer through dematerialization
  - b) A fixed deposit in a bank
  - c) A transfer of physical securities
  - d) Surveillance on price manipulation
  
5. Listing is mandatory for
  - a) Trading in stock market
  - b) Marketing a new issue
  - c) Trading in international markets
  - d) Declaring dividend
  
6. A Stock market index is
  - a) Shows trends in the market
  - b) Provides weights to shares
  - c) Show the volume of trade in market
  - d) Shows transaction of shares.
  
7. A lame duck
  - a) Is a bull who does not keep his promise?
  - b) Is a bear who cannot keep his commitments
  - c) Is a cautions speculator
  - d) Is a premium hunter

8. Which of the following is a global stock market index?
- a) OTCEI inde
  - b) NIFTY
  - c) SENSEX
  - d) FTSEIOO
9. Which of the following is not a global stock market index?
- a) DJIA
  - b) S&P 500 index
  - c) MCSI index
  - d) S&P CNX
10. S&P CNX was introduced in
- a) 1996
  - b) 1998
  - c) 1986
  - d) None of these
11. The base year of BSE senses is
- a) 1978-79
  - b) 1979-80
  - c) 1977-78
  - d) None of these
12. CSDL is established in
- a) 2000
  - b) 1999
  - c) 1998
  - d) 1997
13. Depositories Act is enacted in
- a) 1993
  - b) 1998
  - c) 1997
  - d) 1996
14. The present rolling settlement cycle T+2 means
- a) Total sales +2 days
  - b) Transaction +2 days
  - c) Both A&B
  - d) None of these
15. The SENSEX consists of
- a) Top 100 companies
  - b) Top 300 companies
  - c) Top 500 companies
  - d) Top 50 companies
16. The NIFTY consists of
- a) 30 stocks
  - b) 25 stocks
  - c) 50 stocks
  - d) 100 stocks

17. Permanent removal of securities of a company from the stock exchange
- De-listing
  - Re-listing
  - Listing
  - None of these
18. A Control system on excessive fluctuation in stock market prices is called
- Circuit breaker
  - Stock index
  - Depository
  - None of these
19. The number of recognized stock exchanges in India is
- 20
  - 21
  - 22
  - 23
20. \_\_\_\_\_ is the market where the existing securities of companies are traded
- Primary market
  - Secondary market
  - Money market
  - None of these
21. \_\_\_\_\_ is a process of admitting securities for trading on a recognized stock exchange.
- Issuing
  - Investing
  - Listing
  - None of these
22. \_\_\_\_\_ is a professional independent broker who deals in securities on his own behalf
- Arbitrage
  - Jobber
  - Odd Lots
  - None of these
23. A person appointed by a stock broker to assist him in the business of securities trading is called \_\_\_\_\_
- Sub broker
  - Tara Wahiawa
  - Authorized clerk
  - None of these
24. Speculation who neither buy nor sell securities in the market but still trade on them are called \_\_\_\_\_
- Wolves
  - Stags
  - Bears
  - None of these.

25. Member of stock exchange is called \_\_\_\_\_
- a) Stock broker
  - b) Investor
  - c) Issuer
  - d) None of these
26. \_\_\_\_\_ buy and sell securities on behalf of the investing public
- a) Arbitrage
  - b) Commission Broker
  - c) Broker
  - d) None of these.
27. The \_\_\_\_\_ is a person who buys securities with a view to sell them in future at a profit
- a) Speculator
  - b) Issuer
  - c) Stock broker
  - d) None of these.
28. A person who sells the shares with the expectation of buying them in future at a reduced price.
- a) Bull
  - b) Bear
  - c) Stag
  - d) None of these
29. In the Indian stock exchange a bull is known as
- a) Badla
  - b) Tejiwala
  - c) Mandiwala
  - d) None of these
30. Risk involved in gambling is \_\_\_\_\_
- a) High
  - b) Low
  - c) Very high
  - d) Very low
31. The process of artificially increasing or decreasing the price is known as \_\_\_\_\_
- a) Price bond
  - b) Price rigging
  - c) Cover system
  - d) None of these.
32. The electronic clearing and Depository system set up by the \_\_\_\_\_
- a) SGL
  - b) SHCIL
  - c) HCL
  - d) None of these
33. National Stock Exchange operations are divided into \_\_\_\_\_ and capital market segment.

- a) Whole sale debt market
  - b) Money Market
  - c) Secondary Market
  - d) None of these
34. \_\_\_\_\_ is a market where unlisted securities are dealing
- a) Grey market
  - b) Kerb market
  - c) Capital markets
  - d) Money markets.
35. Securities of \_\_\_\_\_ companies are trade in secondary market.
- a) Listed
  - b) Relisted
  - c) Unlisted
  - d) None of these
36. \_\_\_\_\_ is the first depository in India
- a) Central Depository Services India Ltd.
  - b) National Securities Depository Ltd.
  - c) State of India Depository Service Ltd.
  - d) None of these
37. \_\_\_\_\_ is the second depository in India
- a) CSDL
  - b) NSDL
  - c) SIDSL
  - d) None of these
38. \_\_\_\_\_ means eliminating the paper certifies and maintaining records in the form of electric entries only
- a) Dematerialization
  - b) Depository
  - c) Stock market Index
  - d) None of these.
39. A new index called \_\_\_\_\_ is developed by NSE
- a) S&P CN nifty
  - b) BSE 200 & Dollex 200
  - c) BSEI PO index
  - d) None of the above.
40. \_\_\_\_\_ is the process of converting physical paper share into demat share.
- a) Dematerialization
  - b) Depository
  - c) Rematerialization
  - d) None of these
41. Members of OTCEI are \_\_\_\_\_ only
- a) Corporate
  - b) Derivatives
  - c) Speculators
  - d) None of these

42. The first stock exchange in India was started in \_\_\_\_\_
- a) 1875
  - b) 1885
  - c) 1895
  - d) 1865
43. SEBI Stands for
- a) Securities Exchange Board of India
  - b) Securities Empathy Board of India
  - c) Securities Efficiency Board of India
  - d) None of these
44. A depository is an institution which transfers the ownership of securities in \_\_\_\_ mode
- a) Electronic
  - b) Artificial
  - c) Analytical
  - d) None of these
45. Depository participants in the link between the \_\_\_\_\_ and the owner.
- a) Depository
  - b) Government
  - c) Corporate
  - d) None of these
46. Which of the following is not a financial instrument?
- a) Treasury bill.
  - b) Real estate.
  - c) Mortgage loan.
  - d) Federal funds loan.
47. The time until final principal and interest payments are due to holders of a financial instrument is the instrument's time until
- a) expiration.
  - b) maturity.
  - c) execution.
  - d) liquidation.
48. Financial instruments with maturities of less than one year are traded in the
- a) equity market
  - b) capital market.
  - c) money market.
  - d) fixed-income market.
49. A 30-year Treasury bond that was issued in last year is sold in a
- a) money market
  - b) capital market
  - c) primary market
  - d) secondary market

50. Markets for newly issued financial instruments with maturities shorter than one year are
- money markets
  - capital markets
  - primary markets
  - secondary markets
51. Which of the following is a money market instrument?
- A Treasury note.
  - A federal funds loan.
  - A corporate bond.
  - A mortgage loan.
52. Which of the following is a capital market instrument?
- A certificate of deposit.
  - A federal funds loan.
  - Commercial paper.
  - A Treasury bond.
53. Which of the following is the most popular U.S. money market instrument by value of holdings?
- Treasury bill.
  - Eurodollar.
  - Federal fund.
  - Banker's acceptance.
54. An example of asymmetric information in financial markets is that
- the borrower knows more than the lender.
  - the lender knows more than the borrower.
  - the borrower has a long-term goal while the lender has a short-term goal.
  - the borrower and lender have different expectations about financial markets.
55. The problem associated with asymmetric information before the financial transaction occurs is known as
- moral hazard.
  - adverse selection.
  - free-riding.
  - inside trading.
56. As a result of the adverse selection problem,
- lenders will tend to finance only low-risk projects.
  - lenders will become reluctant to finance otherwise low-risk projects.
  - only borrowers with good credit history are likely to seek loans.
  - only borrowers with high net worth are likely to seek loans.
57. Moral hazard is a problem that arises
- only in primary markets.
  - only in secondary markets.
  - before a financial transaction is made.
  - after a financial transaction is made.

58. Which of the following is a major reason for the existence of financial intermediaries?
- The existence of long-term financial instruments.
  - Problems related to asymmetric information.
  - The ability to borrow funds directly from savers.
  - To avoid government regulation in other financial markets.
59. Which of the following requires financial intermediaries?
- Direct finance.
  - Indirect finance.
  - Direct purchase of retail goods.
  - None of the above.
60. Mutual funds permit those who desire to save to pool their funds together for the purpose of purchasing financial instruments with large denominations. As a result, the average fund management costs are lower than they would be if individual savers tried to manage their funds individually. This is an example of
- moral hazard.
  - adverse selection.
  - asymmetric information.
  - economies of scale.
61. Which of the following is a depository financial institution?
- A savings bank.
  - An investment bank.
  - A finance company.
  - A pension fund.
62. Which of the following is not a depository financial institution?
- A savings and loan association.
  - A credit union.
  - A mutual fund company.
  - A commercial bank.
63. Which of the following is an example of financial intermediation?
- An Internet company issues stock by selling shares directly to buyers.
  - A woman opening a new business borrows funds from her uncle.
  - A professor purchases shares of stock directly from a corporation.
  - A bank extends a mortgage loan to a household.
64. Which of the following financial intermediaries specialize in extending credit to small, higher-risk businesses?
- Commercial banks.
  - Savings and loan associations.
  - Finance companies.
  - Insurance companies.
65. Which of the following financial intermediaries specialize in making mortgage loans?
- Pension funds.
  - Savings and loan associations.
  - Finance companies.
  - Insurance companies.

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**CLASS: BBA-V SEM.      SUBJECT: INSTITUTIONAL ASSISTANCE TO BUSINESS**  
**(Multiple Choice type Questions)**

1. The Largest commercial bank in India?
  - a. RBI
  - b. SBI
  - c. ICICI Bank
  - d. PNB
  - e. HDFC Bank
  
2. The origin of the State Bank of India goes back to the first decade of the nineteenth century with the establishment of?
  - a. Bank of Calcutta
  - b. Bank of Bengal
  - c. Bank of Bombay
  - d. Bank of Madras
  - e. None
  
3. Which bank came into existence in 1921 when three banks namely Bank of Bengal(1806., Bank of Bombay (1840.& Bank of Madras(1843. were reorganized and amalgamated to form a single banking entity?
  - a. Imperial Bank of India
  - b. State Bank of India
  - c. Reserve Bank of India
  - d. Punjab National Bank
  - e. None
  
4. SBI act was passed in Parliament in?
  - a. 1935
  - b. 1949
  - c. 1955
  - d. 1969
  - e. 1980
  
5. The State Bank of India was constituted on?
  - a. 1 April 1935
  - b. 1 January 1949
  - c. 1 July 1955
  - d. 1 September 1956
  - e. None
  
6. Which bank has the largest branch network in India?
  - a. RBI
  - b. PNB
  - c. HDFC Bank
  - d. ICICI Bank
  - e. None

7. The country's largest lender?
- IDBI Bank
  - ICICI Bank
  - SBI
  - HDFC Bank
  - None
8. SBICI Bank (a Private Sector Bank. is wholly owned subsidiary of?)
- ICICI Bank
  - HDFC Bank
  - RBI
  - IDBI Bank
  - None
9. Which of the following rural banks is sponsored by State Bank of India?
- AndhraPragathiGrameena Bank
  - Andhra Pradesh GrameenaVikas Bank
  - Deccan Grameena Bank
  - Chaitanya Godavari grameena Bank
  - None
10. Which among the following acquired the RBI's stake in SBI in 2007?
- IDBI Bank
  - ICICI Bank
  - Government of India
  - Life Insurance Corporation
  - None
11. The term institutional support refers to the part of -----of industry and business.
- economic environment
  - Social Environment
  - Political Environment
  - Geographical Environment
12. In economics, it is generally believed that the main objective of a public sector financial company like bank is to:
- Employ more and more people
  - Maximize the total profits
  - Maximize total production
  - Provide financial services to the people of the nation of its origin across the country
  - Sell the goods at subsidized rates
13. Find the odd man out from the following groups?
- ICICI Bank, Canara Bank, Central Bank of India, Punjab National Bank, Indian Bank
  - Canara Bank, State Bank of India, Lakshmi Vilas Bank, KarurVysya Bank, United Bank of India
  - Bank of India, Corporation Bank, Indian Bank, IDBI Bank, Axis bank
  - Bank of Maharashtra, Barclays bank, Oriental Bank of Commerce, Indian Bank, IDBI bank
  - Union Bank of India, Bank of India, Andhra Bank, Dena Bank, Indian Bank

14. When ICICI Limited merged with ICICI bank?  
a. 1<sup>st</sup> August, 2000  
b. 1<sup>st</sup> August 2001  
c. 1<sup>st</sup> August, 2002  
d. 1<sup>st</sup> August, 2003  
e. none of the above
15. Bank of Madura Limited merged with:  
a. ICICI bank limited  
b. UTI bank limited  
c. HDFC bank limited  
d. IDBI bank  
e. None of the above
16. Which bank has changed its name to AXIS bank limited?  
a. Centurion bank  
b. Times bank  
c. Bank of Punjab Limited  
d. Bank of Karad  
e. UTI bank limited
17. Times Bank Limited merged with:  
a. HDFC Bank;  
b. Bank of India;  
c. Punjab National Bank;  
d. Central Bank of India;  
e. none of the above
- Q18. DIC stands for \_\_\_\_\_  
a. Disassembled Industries Centers  
b. District Industries Collaboration  
c. District Industries Centers  
d. Developing Industries Centers.
- Q19. NIESBUD stands for \_\_\_\_\_  
a. National Institution for Entrepreneurship & Small Business Development  
b. National Institute for Enterprise & Small Business Development  
c. National Institute for Entrepreneurship & Small Business Development  
d. National Institute for Entrepreneurship & Small Businessman Development
- Q20. IDBI stands for \_\_\_\_\_  
a. Industry Development Bank of India  
b. Industrial Development Bank of Investment  
c. Industrial Development by Bank of India  
d. Industrial Development Bank of India
- Q21. ICICI stands for \_\_\_\_\_  
a. Industrial Company & Investment Corporation of India Limited  
b. Industrial Corporation & Investment Company of India Limited  
c. Industrial Credit & Investment Corporation of India Limited  
d. Investment Credit & Investment Corporation of India Limited

- Q22. Who took the lead to extend financial assistance to small-scale industries?
- SBI
  - IFCI
  - IRBI
  - none of the above
- Q23. A commercial bank is authorized to serve the following functions:
- Receive deposits - take money in from individuals and businesses (called depositors).
  - Invest funds in securities for a return
  - Safeguard money - banks are considered a safe place to store your wealth
  - All of the Above
24. SFI stands for \_\_\_\_\_
- State Financial Cooperation
  - State Funding Cooperation
  - State facilities cooperation
25. ICICI was established in
- 1965
  - 1955
  - 1960
  - 1952
26. commercial banks offering only short term advances to industries, trade and commerce are known as \_\_\_\_\_
- Universal Banking
  - Mixed Banking
  - Pure Banking
  - Unit Banking
27. IDBI was established is \_\_\_\_\_
- 1982
  - 1960
  - 1948
  - 1964
28. DIC stands for \_\_\_\_\_
- District Industrial Centre
  - Direct Investment centre
  - District industrial cooperation
  - None of the above
29. NIESBUD was established in 1983 by the \_\_\_\_\_
- Ministry of finance
  - ministry of health
  - ministry of industry
  - Reserve bank of india
30. Entrepreneurship Development institute of India was established in \_\_\_\_\_
- 1983
  - 1980
  - 1988
  - 1981

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**CLASS: BBA-V SEM.      SUBJECT: E-BUSINESS AND INTERNET CONCEPT**  
**(Multiple Choice type Questions)**

1. E-commerce is often seen as simply buying and selling using the internet but do the following perspectives also apply to e-commerce?
  - (a) A business process perspective
  - (b) A communications perspective
  - (c) A service perspective
  - (d) All of the above
  
2. E-business is a term used to describe:
  - (a) An organization using electronic media to purchase from to its suppliers
  - (b) Any electronically mediated communication between an organization and its stakeholders
  - (c) An organization using electronic media to sell direct to its customers
  - (d) The use of electronic communications for all business processes
  - (e) None of the above
  
3. When you look at e-commerce and e-business, which is the most realistic relationship between these two concepts?
  - (a) E-commerce is a subset of e-business
  - (b) E-commerce is broadly equivalent to e-business
  - (c) E-business is a subset of e-commerce
  - (d) E-commerce has some overlap with e-business
  
4. Buy-side e-commerce is different from sell-side e-commerce in that it involves:
  - (a) An organization using electronic media to sell direct to its customers
  - (b) Any electronically mediated communication between an organization and its stakeholders
  - (c) An organization using electronic media to purchase from to its suppliers
  - (d) None of the above
  
5. Different types of sell-side e-commerce exist and there are main types of online presence. Which of the following would be suited to sell-side e-commerce?
  - (a) All of the below
  - (b) Portal, publisher or media sites
  - (c) Brand-building sites
  - (d) Transactional e-commerce sites

6. Social network sites such as Facebook and Twitter have become increasingly popular for sell-side e-commerce and would normally be considered to be in which category?
- (a) Brand-building sites
  - (b) Portal, publisher or media sites
  - (c) Transactional e-commerce sites
  - (d) Services-orientated relationship-building websites
7. Digital marketing (also known as e-marketing or Internet marketing) is closely related to e-commerce. It is a term increasingly used by specialist e-marketing agencies to:
- (a) Promote their websites
  - (b) Measure website hits
  - (c) Recruit specialist staff
  - (d) None of the above
8. Various digital media paid placements or sponsored links using PPC. What does PPC stand for? Channels can be used to reach audiences when planning, for example, online marketing campaigns. Search engine marketing places messages on a search engine to encourage click through to a website when the user types a specific keyword phrase. A key marketing technique involves
- (a) Public promotion click
  - (b) Pay per consumer
  - (c) Personal protocol choice
  - (d) Pay per click
9. Social media marketing has emerged as an important category of digital marketing. Which of the following best describes this?
- (a) Using online ads such as banners to achieve brand awareness and encourage click through
  - (b) Monitoring and facilitating customer-customer interaction and participation throughout the web to encourage engagement with a company and its brands
  - (c) Creating and managing long-term arrangements to promote online services on third party websites
  - (d) None of the above
10. Which term is taken to explain a collection of web services that facilitate interaction of web users with sites to create user-generated content and encourage behaviors such as community or social network participation?
- (a) B2B, C2B
  - (b) C2C, C2B
  - (c) B2C, B2B
  - (d) B2C, C2C

11. E-government is becoming more accepted as an important feature within government in many countries. What does it provide?
- (a) All of the below
  - (b) The facility to securely communicate between governments and government departments
  - (c) Facilities for dissemination of information and online services at local and national levels
  - (e) The ability to gather taxes more efficient.
12. What is the name for direct computer-to-computer transfer of transaction information contained in standard business documents?
- (a) internet commerce
  - (b) e-commerce
  - (c) transaction information transfer
  - (d) electronic data interchange
13. Public key encryption uses multiple keys. One key is used to encrypt data, while another is use to decrypt data. The key used to encrypt data is called the \_\_\_\_\_ key, while the key used to decrypt data is called the \_\_\_\_\_ key.
- (a) encryption, decryption
  - (b) private, public
  - (c) encryption, public
  - (d) public, private
14. Secure Sockets Layers does which of the following?
- (a) creates a secure, private connection to a web server
  - (b) encrypts information
  - (c) sends information over the internet
  - (d) all of the above
15. When a transaction is processed online, how can the merchant verify the customer's identity?
- (a) use secure sockets layers
  - (b) use secure electronic transactions
  - (c) use electronic data interchange
  - (d) use financial electronic data interchange
16. What is a model of a proposed product, service, or system?
- (a) Prototyping
  - (b) Prototype
  - (c) Proof-of-concept prototype
  - (d) Selling prototype
17. Which will not harm computer resources?
- (a) firewall
  - (b) Virus
  - (c) Trojan horse
  - (d) None of the above

18. What is an encryption system that uses two keys: a public key that everyone can have and a private key for only the recipient?
- Encryption
  - Public key encryption
  - Intrusion-detection software
  - Security-auditing software
19. What checks out your computer or network for potential weaknesses?
- Encryption
  - Public key encryption
  - Security-auditing software
  - None of the above
20. Which item can a password are used to protect?
- Network
  - File
  - Folder
  - All of the above
21. What is an electronic representation of cash?
- Digital cash
  - Electronic cash
  - E-cash
  - All of the above
22. Smart card is better protected than other cards using
- Encryption
  - Firewall
  - Hub
  - All the above
23. The E-payment mechanism widely used in B2B is
- Credit card
  - Debit card
  - Master card
  - E-cheque
24. E-cheques are .....
- Prepaid
  - Postpaid
  - Both prepaid and postpaid
  - None of these

25. Digital signature is a
- (a) Digital id, send as an attachment to a web page/e-mail/message
  - (b) Is used for verifying the attachments send using web
  - (c) Both a and b
  - (d) None of these
26. Which one is the component of cyber cash payment system
- (a) CC user software
  - (b) CC merchant software
  - (c) CC Server Software
  - (d) All of the above
27. The presence of ----- make the smart card smart.
- (a) Memory
  - (b) Microchip
  - (c) E-cash
  - (d) None of the above
28. Which one is the third party payment providers who offer digital wallets for E-merchants
- (a) Oxicash
  - (b) PayMate
  - (c) PayPass
  - (d) All the above
29. Which one is not used as a security mechanism?
- (a) Encryption
  - (b) Cryptography
  - (c) Wallets
  - (d) Digital signature
- 30 ----- is backbone of all E-payments in E-commerce
- (a) EFT
  - (b) EPS
  - (c) PayPal
  - (d) None of these
31. Secret-key encryption is also known as
- (a) Asymmetric encryption
  - (b) Symmetric encryption
  - (c) Secret-encryption
  - (d) Private encryption
32. The concept of electronic cash is to execute payment by
- (a) Credit Card
  - (b) ATM Card
  - (c) Using computers over network
  - (d) Cheque

33. SMTP is a

- (a) Networking Protocol
- (b) Protocol used for transferring message between end user & Mail Server
- (c) Protocol used for smart card message interchange
- (d) Encryption Standard

34. Accurate and complete data enters the system for processing and remains accurate thereafter, is said to have:

- a. Integrity
- b. Security
- c. Viruses
- d. Accidental deletion.

35. What is the difference between Data Integrity and Data Security?

- a. Limiting physical access to computer systems; assigning passwords to users.
- b. Consistent, accurate and reliable data; protection of data from unauthorized access.
- c. Encryption; Audit trails
- d. Distributing work to preserve integrity; installing system passwords

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**CLASS: B.COM-V SEM. SUBJECT: MANAGEMENT ACCOUNTING**  
**(Multiple Choice type Questions)**

1. The term management accountancy was first used in\_\_\_\_\_.
  - A. 1950
  - B. 1939
  - C. 1910
  - D. 1949
  
2. Management accounting is also known as.
  - A. Price level accounting.
  - B. Historical cost accounting.
  - C. Financial accounting.
  - D. Decision accounting.
  
- 3.The prime function of management accounting is to \_\_\_\_\_ .
  - A. assist tax authorities.
  - B. assist the management in performing its functions effectively.
  - C. interpret the financial data.
  - D. record business transactions.
  
- 4.Management accounting provides valuable services to management in performing \_\_\_\_\_.
  - A.coordinating functions.
  - B.controlling functions.
  - C.planning functions.
  - D.all managerial functions.
  
- 5.Management accounting is an offshoot of\_\_\_\_\_ .
  - A.financial accounting.
  - B.cost accounting.
  - C.cost accounting and inflation accounting.
  - D.cost accounting and financial accounting
  
- 6.Management accounting analyses accounting data with the help of \_\_\_\_\_ .
  - A. auditors.
  - B. statutory forms.
  - C. tools and techniques.
  - D. formula.
  
- 7.Management accounting is suitable for \_\_\_\_\_ .
  - A.large industries and trading concerns.
  - B.co-operative societies.
  - C.small businesses.
  - D.non-profit organizations.

8. Management accounting and cost accounting functions are \_\_\_\_\_ .
- A. neutral in effect.
  - B. complementary in nature.
  - C. contradictory in nature.
  - D. does not relate to each other.
9. Management accounting use \_\_\_\_\_ .
- A. quantitative data only.
  - B. qualitative data only.
  - C. descriptive data only.
  - D. both qualitative and quantitative data.
10. In making managerial decisions, relevant information is \_\_\_\_\_ .
- A. future cost that differ between alternatives.
  - B. future costs that do not differ between alternatives.
  - C. past costs that differ between alternatives.
  - D. past costs that do not differ between alternatives.
11. The role of historical data from the accounting system in making managerial decisions is \_\_\_\_\_ .
- A. to assist in making productions that inputs to a decision model.
  - B. to serve directly as inputs in decision models.
  - C. to assist in making predictions about other information needed for making decisions.
  - D. to assist in making productions that inputs to a management.
12. The tracing or reassigning of costs to one or more cost objectives is referred to as \_\_\_\_\_ .
- A. cost allocation
  - B. historical costing
  - C. step up costing
  - D. cost apportionment
13. The three main categories of manufacturing costs are \_\_\_\_\_
- A. direct materials, direct labor and factory overheads.
  - B. direct labor, indirect labor and overtime premiums.
  - C. raw materials, work in progress and finished goods
  - D. raw materials, direct labor and finished goods.
14. According to economic theory, costs play a role in price determination when \_\_\_\_\_ .
- A. the company operates in an industry characterized as having imperfect competition.
  - B. a company is selling commodities such as wheat and rice.
  - C. perfect competition exists.
  - D. a company is selling commodities such as yarn and cotton.
15. When a multi product plant is being operated at capacity, the products which should be emphasized are those that provide \_\_\_\_\_ .
- A. the highest contribution margin per unit of the limited resource.
  - B. the highest contribution margin per unit of product.
  - C. the highest contribution margin per sales dollar.
  - D. the highest contribution margin ratio. ANSWER: A

16. The ratios which reflect managerial efficiency in handling the assets is \_\_\_\_\_ .
- A. turnover ratios.
  - B. profitability ratios.
  - C. short term solvency ratio.
  - D. long term solvency ratio.
17. The ratios which reveal the final result of the managerial policies and performance is \_\_\_\_\_ .
- A. turnover ratios.
  - B. profitability ratios.
  - C. short term solvency ratio.
  - D. long term solvency ratio.
18. Return on investment is a \_\_\_\_\_ .
- A. turnover ratios.
  - B. short term solvency ratio.
  - C. profitability ratios.
  - D. long term solvency ratio.
19. Net profit ratio is a \_\_\_\_\_ .
- A. turnover ratio.
  - B. long term solvency ratio.
  - C. short term solvency ratio.
  - D. profitability ratio.
20. Stock turnover ratio is a \_\_\_\_\_ .
- A. turnover ratio.
  - B. profitability ratio.
  - C. short term solvency ratio.
  - D. long term solvency ratio.
21. Current ratio is a \_\_\_\_\_ .
- A. short-term solvency ratio.
  - B. long-term solvency ratio.
  - C. profitability ratio.
  - D. turnover ratio.
22. Proprietary ratio is a \_\_\_\_\_ .
- A. short-term solvency ratio.
  - B. long-term solvency ratio.
  - C. profitability ratio.
  - D. turnover ratio.
23. Fixed assets ratio is a \_\_\_\_\_ .
- A. short-term solvency ratio.
  - B. long-term solvency ratio.
  - C. profitability ratio.
  - D. turnover ratio.

24. Fixed assets turnover ratio is a \_\_\_\_\_ .
- A. short-term solvency ratio.
  - B. long-term solvency ratio.
  - C. profitability ratio.
  - D. turnover ratio.
25. The ratio which measures the profit in relation to capital employed is known as \_\_\_\_\_ .
- A. return on investment.
  - B. gross profit ratio.
  - C. operating ratio.
  - D. operating profit ratio.
26. The ratio which determines the profitability from the shareholders point of view is \_\_\_\_\_ .
- A. return on investment.
  - B. gross profit ratio.
  - C. return on shareholders funds.
  - D. operating profit ratio.
27. Return on equity is also called \_\_\_\_\_ .
- A. return on investment.
  - B. gross profit ratio.
  - C. return on shareholders funds.
  - D. return on net worth.
28. Preliminary expenses is an example of \_\_\_\_\_ .
- A. fixed assets.
  - B. current assets.
  - C. fictitious assets.
  - D. current liabilities.
29. Prepaid expenses is an example of \_\_\_\_\_ .
- A. fixed assets.
  - B. current assets.
  - C. fictitious assets.
  - D. current liabilities.
30. The ratio which is calculated to measure the productivity of total assets is \_\_\_\_\_ .
- A. return on equity.
  - B. return on share holders funds.
  - C. return on total assets.
  - D. None of these
31. The ratio which shows the proportion of profits retained in the business out of the current years profits is \_\_\_\_\_ .
- A. retained earnings ratio.
  - B. pay out ratio.
  - C. earnings per share.
  - D. price earnings ratio.

32. The ratio which indicates earnings per share reflected by the market price is \_\_\_\_\_ .
- A. retained earnings ratio.
  - B. pay out ratio.
  - C. earnings per share.
  - D. price earnings ratio.
33. The ratio establishes the relationship between profit before interest and tax and fixed interest charges is
- A. interest cover ratio.
  - B. fixed dividend cover ratio.
  - C. debt service coverage ratio.
  - D. dividend yield ratio.
34. The ratio shows the preference dividend as a proportion of profit available for shareholders is
- A. interest cover ratio.
  - B. fixed dividend cover ratio.
  - C. debt service coverage ratio.
  - D. dividend yield ratio.
35. The dividend is related to the market value of shares in \_\_\_\_\_ .
- A. interest cover ratio.
  - B. fixed dividend cover ratio.
  - C. debt service coverage ratio.
  - D. dividend yield ratio.
36. Turnover ratio is also known as \_\_\_\_\_ .
- A. activity ratios.
  - B. solvency ratios.
  - C. liquidity ratios.
  - D. profitability ratios.
37. Inventory or stock turnover ratio is also called \_\_\_\_\_ .
- A. stock velocity ratio.
  - B. debtors velocity ratio.
  - C. creditors velocity ratio.
  - D. working capital turnover ratio.
38. Which ratio is calculated to ascertain the efficiency of inventory management in terms of capital investment \_\_\_\_ .
- A. stock velocity ratio.
  - B. debtors velocity ratio.
  - C. creditors velocity ratio.
  - D. working capital turnover ratio.

39. The ratio which measures the relationship between the cost of goods sold and the amount of average inventory is \_ .

- A. stock turnover ratio.
- B. debtors velocity ratio.
- C. creditors velocity ratio.
- D. working capital turnover ratio.

40. Sales-Gross Profit = \_\_\_\_\_ .

- A. net profit.
- B. cost of production.
- C. administrative expenses.
- D. cost of goods sold.

41. In cash flow statement, closing balance of cash balance is posted in which side of the statement

- A. sources of cash.
- B. application of cash.
- C. sources of funds.
- D. application of funds.

42. In cash flow statement, closing balances of bank balance is posted in which side of the statement

- A. sources of cash.
- B. application of cash.
- C. sources of funds.
- D. application of funds.

43. In cash flow statement, issue of shares is posted in \_\_\_\_\_ .

- A. sources of cash.
- B. application of cash.
- C. sources of funds.
- D. application of funds.

44. In cash flow statement, issue of debentures is posted in

- A. application of cash.
- B. sources of funds.
- C. application of funds.
- D. sources of cash.

45. In cash flow statement, sale of fixed assets is posted in \_\_\_\_\_ .

- A. sources of cash.
- B. application of cash.
- C. sources of funds.
- D. application of funds.

46. In cash flow statement, sale of investments is posted in \_\_\_\_\_

- A. sources of cash.
- B. application of cash.

- C. sources of funds.
- D. application of funds.

47. In cash flow statement, redemption of debentures is posted in

- A. sources of cash.
- B. application of cash.
- C. sources of funds.
- D. application of funds.

48. In cash flow statement, redemption of preference shares is posted in \_\_\_\_\_.

- A. sources of cash.
- B. application of cash.
- C. sources of funds.
- D. application of funds.

49. In cash flow statement, loans repaid is posted in \_\_\_\_\_.

- A. sources of funds.
- B. application of funds.
- C. application of cash.
- D. sources of cash.

50. In cash flow statement, tax paid is posted in \_\_\_\_\_.

- A. sources of funds.
- B. application of funds.
- C. application of cash.
- D. sources of cash.

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**CLASS: BBA SEM -V**  
**MULTIPLE CHOICE QUESTIONS**  
**SUBJECT- MANAGEMENT PERSPECTIVE - V**

1. Stress is a normal physical response to events that make a person \_\_\_\_\_
  - a. Feel upset in some way
  - b. Happy
  - c. Excited
  
2. Stress response can save our life by going us ..... to defend ourselves.
  - a. Fear
  - b. Extra strength
  - c. Challenges
  
3. Stress stops helping beyond a certain point and starts.....
  - a. Causing one to mature
  - b. Causing major changes
  - c. Causing major damage to one's health
  
4. Chronic stress leads to.....
  - a. Serious health related problems
  - b. A healthy life
  - c. A happy life
  
5. It is very important for every individual to know their own.....
  - a. Emotional intelligence
  - b. Limits for handling
  - c. Outlook in life
  
6. The ability to undertake stress depends on.....
  - a. General outlook on life's quality of relationship, emotional intelligence and genetics.
  - b. Health
  - c. Intelligence
  
7. The situation that causes stress are known as.....
  - a. Obesity
  - b. Stressors
  - c. Stress response
  
8. Positive stressors include events such as.....
  - a. Major life change
  - b. Everywhere on getting problem
  - c. Financial problem
  
9. One should always keep in mind that if a person is undergoing stress affecting one's health the reason.....
  - Should consult a doctor
  - Stay at home
  - Eat fruits

10. The stress of the bodies reaction to danger is human as .....

- Energy
- Stress response
- Imaginary

11. What is Sole Source Negotiation?

- a. The process for entering into or modifying a contract after soliciting and negotiating with only one source.
- b. The process for entering into or modifying a contract before soliciting and negotiating with only one source.
- c. The process for modifying a contract after soliciting and negotiating with only one source.
- d. The process for modifying a contract before soliciting and negotiating with only one source.
- e. None of the above.

12. There are 4 basic tactics when negotiating – which one recognizes that the other party might have a position that meets the objectives of both parties?

- a. Deadlock
- b. Time restriction
- c. Cooperative
- d. Competitive

13. What is the most important step in the negotiation process?

- a. Fact Finding
- b. Negotiation Objectives
- c. Preparation
- d. Setting Standards

14. Four basic tactics are the cooperative mode, competitive mode, deadlock, and time restrictions.

- a. True
- b. False

15. What must happen when you have a Deadlock in Negotiations?

- a. New objectives must be established.
- b. Demand that the other party accept your last position.
- c. Make the buyer's position look unreasonable and foolish.
- d. Start the "technical leveling" process.

16. What is the Competitive Range?

- a. A review to determine and evaluate the cost elements in an offeror's or contractor's proposal.
- b. The competitive range comprised of the most highly rated proposals.
- c. All proposals submitted.
- d. A and C.
- e. A and B.

17. What is technical leveling?

- a. A buyer helps a seller bring its proposal up to the level of other proposals through successive rounds of discussion.
- b. Two or more sellers collaborate to their proposals equal in technical value.
- c. A buyer shares the technical proposal of the best proposal received before calling for a Best and Final Submission.
- d. None of the above.
- e. A and C.

18. Determining the issues to be negotiated is critical. What is the best method to establish negotiation objectives?
  - a. To get the lowest price for the Government.
  - b. Developing three positions: minimum, most likely, and maximum objective.
  - c. To minimize the profit of the contractor.
  - d. Developing a schedule and cost that is most advantageous to the Government.
  
19. The practice of combining requirements into one “umbrella” solicitation is called:
  - a. Acquisition Strategy
  - b. Acquisition Planning
  - c. Contract Bundling
  - d. Integrated Project/Product Team (IPT)
  
20. When developing Evaluation Factors, NONE
  - a. Price is always given the most weight.
  - b. Technical considerations are most important in sealed bids.
  - c. Past performance is only relevant in procurements over \$50M.
  - d. The seller should never let the buyers know your relative weight of each factor.
  
21. What does LPTA mean?
  - a. Legitimate Price to Analyze.
  - b. Level Proposals Technically Acceptable.
  - c. Lowest Price Technically Acceptable.
  - d. All of the above.
  - e. None of the above.
  
22. What is the Source Selection Objective?
  - a. Select the proposal that represents the best value.
  - b. To incorporate the required elements of an acquisition plan.
  - c. To provide for full and open competition.
  - d. All of the above.
  - e. None of the above.
  
23. The Competition in Contracting Act of 1984 (CICA) stated that:
  - a. Contracting officers should usually go sole source on all follow-on contracts when the incumbent has an “excellent” past performance rating.
  - b. Agencies that do mainly sealed bidding do not need to establish a “competition advocate”.
  - c. In competitive proposals only needs to send proposals to Contractors that are qualified to perform the work.
  - d. Document in writing all deviations from the requirement of full and open competition.
  
24. In order to serve on a color coded team that compiles lessons learned, you would want to be on the
  - a. Yellow Team
  - b. White Team
  - c. Brown Team
  - d. Blue Team
  
25. Protests can be lodged in either the pre-award or post-award phase.
  - a. True
  - b. False

26. Public relations is defined as the art or science
  - a. expressing one's political opinions to the public
  - b. attempting to get various sectors of the public to have a better relationship with each other
  - c. establishing and promoting a favorable relationship with the public
  - d. making public the details of celebrities' relationships
  
27. Who among the following is widely known as the father of the modern public relations industry and the first public relations advisor?
  - a. Phineas T. Barnum
  - b. Ivy Lee
  - c. Andrew Jackson
  - d. Sir Walter Raleigh
  
28. Edward Bernays public relations work was based on
  - a. psychology and the unconscious mind
  - b. Various Surveys
  - c. the findings of Ivy Lee
  - d. changing fads and trends
  
29. The main goal of early press agency was to
  - a. use hype to generate publicity for clients
  - b. impress upon the public the importance of publicity
  - c. make corporate clients appear to be interested in social responsibility
  - d. resolve scandals by being as truthful as possible with the public
  
30. According to the text, the primary activities of PR practitioners include
  - a. advertising, counseling, and fundraising
  - b. writing, speaking, and organizing
  - c. research, counseling, and communication
  - d. all of the above
  
31. Public relations people who use video news releases take advantage of the fact that
  - a. many news organizations don't review them before broadcasting
  - b. the reporters hired to make them have many industry contacts
  - c. they can cover stories some local news operations aren't able to
  - d. their production values may be better than those of local stations

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**CLASS: BBA -V- SEM.      SUBJECT: TAXATION LAW-I**

**(Multiple Choice type Questions)**

1. Income tax is levied on-
  - (A) Monthly basis
  - (B) Quarterly basis
  - (C) Half-yearly basis
  - (D) Yearly basis
  
2. Income tax is payable on-
  - (A) Earned income
  - (B) Salary
  - (C) Taxable income
  - (D) Every income
  
3. Assessee includes-
  - (A) Individual
  - (B) HUF
  - (C) Company
  - (D) All of the above
  
4. Exempted income does not includes-
  - (A) Agricultural income in India
  - (B) Post office saving bank interest
  - (C) Indian company dividend
  - (D) T.V prices
  
5. Income tax is-
  - (A) Direct tax
  - (B) Indirect tax
  - (C) Corporate tax
  - (D) A and C both
  
6. The authority on whose recommendation the amt. collected as income tax is distributed to state govt.-
  - (A) CBDT
  - (B) Planning Commission
  - (C) Finance Commission
  - (D) Chief Minister
  
7. Income tax was first time levied in the year-
  - (A) 1960
  - (B) 1950
  - (C) 1860
  - (D) 1881

8. In case of delay payment of income tax penalty shall be charged as-
- (A) 2% per annum
  - (B) 1% per month
  - (C) 3% per month
  - (D) 1.5% per annum
9. Number of digits in a PAN card are-
- (A) 9
  - (B) 8
  - (C) 10
  - (D) 12
10. Income tax department works under-
- (A) State govt.
  - (B) President
  - (C) Income tax commission
  - (D) CBDT
11. Section related to computation of income from salary is-
- (A) Sec 15 to 17
  - (B) Sec 5 to 8
  - (C) Sec 11 to 15
  - (D) Sec 17 to 20
12. Non-Monetary salary includes-
- (A) Allowances
  - (B) Bonus
  - (C) Commission
  - (D) Perquisites
13. Transfer of old movable assets will be tax-free if it is used for-
- (A) 1 year
  - (B) 5 years
  - (C) 10 years
  - (D) 20 years
14. In HRA, Salary includes-
- (A) Basic salary
  - (B) Commission
  - (C) A and B both
  - (D) Allowances
15. Entertainment allowance will be deducted from gross salary in case of-
- (A) Govt. employee
  - (B) Non-govt. employee
  - (C) A and C both
  - (D) None of the above

16. Deduction from salary is allowed under-
- (A) Sec 14
  - (B) Sec 15
  - (C) Sec 16
  - (D) Sec 17
17. Interest credited to RPF is taxable if it is more than-
- (A) Bank interest rate
  - (B) 10%
  - (C) 9.5%
  - (D) Whole amount
18. Education allowance is exempted for children-
- (A) 1
  - (B) 4
  - (C) 2
  - (D) No limit
19. Medical bills reimbursed regarding private hospital are exempt-
- (A) Up to Rs. 10000
  - (B) Up to Rs. 15000
  - (C) Up to Rs. 20000
  - (D) Whole amount
20. Deduction allowed against gross salary-
- (A) Professional tax
  - (B) Entertainment tax
  - (C) Income tax
  - (D) Insurance premium
21. House property includes-
- (A) Farm house income
  - (B) Sub-tenant income
  - (C) House for self-business
  - (D) none of the above
22. Property income is exempt for-
- (A) Local authority
  - (B) Political party
  - (C) Trade union
  - (D) All of the above
23. Annual value is determined under which section of Income Tax Act-
- (A) Sec 21
  - (B) Sec 23
  - (C) Sec25
  - (D) Sec 27

24. In case of rental house property only such municipal tax is deducted which is-
- (A) Paid by tenant
  - (B) Actual payable amount
  - (C) Paid by owner
  - (D) All of the above
25. Deduction from annual value is allowed under section-
- (A) Sec 24
  - (B) Sec 25
  - (C) Sec27
  - (D) Sec 28
26. Standard deduction from annual value is allowed as-
- (A) 20% of AV
  - (B) 15% of AV
  - (C) 25% of AV
  - (D) 30% of AV
27. Interest on loan for self-occupied house taken before 1<sup>st</sup> April, 1999 will be allowed up to-
- (A) Rs 50000
  - (B) Rs 100000
  - (C) Rs 30000
  - (D) Rs 150000
28. Deduction allowed from annual value-
- (A) Statutory deduction
  - (B) Interest on loan for constitution
  - (C) Interest on loan for repair
  - (D) All of above
29. Income from house for self-business is-
- (A) Net profit
  - (B) Fair rent
  - (C) Municipal value
  - (D) Nil
30. An individual assessee can show maximum loss from a self-occupied residential house property-
- (A) Rs. 30000
  - (B) Rs. 50000
  - (C) Rs. 150000
  - (D) No limit
31. The provision regarding TDS is given under which sec. of income tax-
- (A) Sec.192-206
  - (B) Sec.90-120
  - (C) Sec.126-150
  - (D) Sec.185-204

32. The rate of TDS on securities other than govt. securities is-
- (A) 5%
  - (B) 10%
  - (C) 15%
  - (D) 20%
33. TDS rate for lottery is only available if the winning amount is more than-
- (A) Rs.1000
  - (B) Rs.5000
  - (C) Rs.10000
  - (D) Rs.50000
34. Form no. applicable for TDS in respect of salary is-
- (A) 15
  - (B) 16
  - (C) 17
  - (D) 18
35. The interest rate charged as penalty for not deducting TDS is-
- (A) 1% per month
  - (B) 1.5% per month
  - (C) 2% per month
  - (D) 5% per month
36. Which section is related to liability to payment of advance tax?
- (A) 206
  - (B) 207
  - (C) 208
  - (D) 209
37. Due date for filing returns are-
- (A) 15 Sept.
  - (B) 15 Dec.
  - (C) 15 mar.
  - (D) All of above
38. Advance tax will not be paid if tax payable after TDS is more than or equal to –
- (A) Rs.5000
  - (B) Rs.10000
  - (C) Rs.15000
  - (D) Rs.20000
39. Liability of advance tax arises when-
- (A) Total income is more than exemption limit
  - (B) Probable tax liability in the current year is 10000 or more
  - (C) The Assessee leaves India
  - (D) All of above

40. The individual assessee is liable to pay advance tax in \_\_\_ installments-
- (A) 2
  - (B) 3
  - (C) 4
  - (D) lump sum
41. Service tax can be levied on the
- (a) Taxable services
  - (b) Exempted services
  - (c) Partly exempted and partly taxable services
  - (d) On purchase of input goods
42. Value of works contract includes
- (a) Cost of consumables, electricity
  - (b) Value of transfer of property in goods
  - (c) Value of VAT or Sales Tax on the above
  - (d) None of the above
43. A person who neither intends to hold nor holds any title to the goods or services is called
- (a) Pure Agent
  - (b) Dealer
  - (c) Service tax provider
  - (d) Manufacturer
44. Under Service Tax (Determination of Value) Rules, 2006, Act means
- (a) The Finance Act, 1994
  - (b) The Central Excise Act, 1944
  - (c) Central Excise Tariff Act, 1985
  - (d) Central Sales Tax Act, 1956
45. Service tax is not applicable to the state of
- (a) Jharkhand
  - (b) Himachal Pradesh
  - (c) Tripura
  - (d) Jammu and Kashmir
46. The importer of service is liable to pay service tax only when the service provider having
- (a) No place of business in India
  - (b) Place of business in India
  - (c) Permanent address in India
  - (d) None of the above
47. The service tax paid on input services claimed as Cenvat credit after the export of service
- (a) Can be claimed rebate (i.e. duty drawback)
  - (b) Cannot be claimed any rebate
  - (c) Can be claimed as refund
  - (d) None of the above

48. If the immovable property in respect of which service is rendered outside India the service is considered an export
- (a) Irrespective of where the payment has come from
  - (b) Only when payment came from overseas.
  - (c) Partly from overseas
  - (d) Even without payment received from an importer.
49. The value of any taxable service, as the case may be, does not include
- (a) The rail fare collected by rail travel agent
  - (b) Value of services collected by rail travel agent
  - (c) Services provide by the consultant
  - (d) None of the above
50. Which of the following services does not come under export of service?
- (a) Air transport of passengers embarking for international travel
  - (b) Export of services with respect to immovable property
  - (c) Export of services with respect to management consultancy services
  - (d) None of the above