

**DR.RAFIQ ZAKARIA CAMPUS-I**  
**MAULANA AZAD COLLEGE OF ARTS, SCIENCE & COMMERCE**  
**DEPARTMENT OF COMMERCE & MANAGEMENT SCIENCE**  
**CLASS: E.COM-IV SEM. SUBJECT: AUDITING**

**(Multiple Choice type Questions)**

1. \_\_\_\_\_ is a systematic examination of the books and records or a business.
  - A. Auditing.
  - B. Vouching.
  - C. Verification.
  - D. Checking.
  
2. Which of the following are not objectives of auditing?
  - A. Ascertain the profit and preparation of P/L Account, Balance sheet.
  - B. Detection and prevention of frauds and errors.
  - C. Give a true and fair view of financial amount.
  - D. To submits the accounts to Government of India.
  
3. Which of the following is not a kind of audit?
  - A. Statutory and private audit.
  - B. Government and continuous audit.
  - C. Continuous, final, Interim, Cash, Cost and Management audit.
  - D. None of these.
  
4. An audit which is compulsory by the law \_\_\_\_\_.
  - A. Government audit.
  - B. Internal audit.
  - C. Cost audit.
  - D. Statutory audit.
  
5. Instruction of audit issued by controller and auditor general of India \_\_\_\_\_ .
  - A. statutory audit.
  - B. final audit.
  - C. management audit.
  - D. government audit
  
6. Audit done by the employees of the business undertaking is called \_\_\_\_\_.
  - A. final audit.
  - B. management audit.
  - C. government audit.
  - D. government audit.
  
7. This kind of audit is conducted generally between two annual audit \_\_\_\_\_.
  - A. internal audit.
  - B. interim audit.
  - C. final audit.
  - D. continuous audit.

8. Management audit otherwise called as \_\_\_\_\_ .
- A. final audit.
  - B. efficiency audit.
  - C. cost audit.
  - D. cash audit.
9. Before the work of audit is commenced, the auditor plans out the whole of audit work is called .
- A. Audit plan.
  - B. Audit note.
  - C. Audit programme.
  - D. Audit programme.
10. A number of checks and controls exercised in a business to ensure its efficient working is known as \_\_\_\_\_ .
- A. Internal check.
  - B. Internal control.
  - C. Internal audit.
  - D. Interim check
11. A Voucher is a \_\_\_\_\_ .
- A. document is support of an entry made in books of accounts.
  - B. invoice received from suppliers.
  - C. receipt issued to a customer for cash.
  - D. despatch receipt.
12. Voucher relates to \_\_\_\_\_ .
- A. cash receipt.
  - B. cash payment.
  - C. credit transactions.
  - D. all the above.
13. Internal check is meant for \_\_\_\_\_ .
- A. prevention of frauds.
  - B. detection of frauds.
  - C. helping audit is depth.
  - D. detection of errors.
14. Internal auditor is appointed by \_\_\_\_\_ .
- A. the management.
  - B. the shareholders
  - C. the government.
  - D. he statutory body.

15. Auditing begins where \_\_\_\_\_ ends.
- A. Selling.
  - B. inventory valuation.
  - C. Accounting.
  - D. Purchases.
16. A kind of audit conducted for a part of the accounting year is called \_\_\_\_\_ .
- A. Periodical audit.
  - B. Partial audit.
  - C. Cost audit.
  - D. Interim audit.
17. For which of the following, Audit is optional?
- A. Trusts.
  - B. Joint stock companies.
  - C. Proprietorship concern.
  - D. None of the above.
18. Providing more or less depreciation on assets is an example of \_\_\_\_\_ .
- A. Misappropriation of cash.
  - B. Misappropriation of goods.
  - C. Misappropriation of accounts.
  - D. None of the above.
19. The audit that is made compulsory under statute is called \_\_\_\_\_ .
- A. Statutory audit.
  - B. Partial audit.
  - C. Complete audit.
  - D. Continuous audit
20. The receipt of goods must be entered in \_\_\_\_\_ .
- A. goods inward book.
  - B. goods outward book
  - C. receipt of Stores.
  - D. receipt issue and balance of stores
21. Who among the following can be appointed as auditor of a company?
- A. A partner or a director of the company.
  - B. A person of unsound mind.
  - C. Mr. Y who owes Rs. 500 to the company.
  - D. Mr. Z the holder of C.A certificate
22. Auditing standards differ from auditing procedures in that procedures relate to \_\_\_\_\_ .
- A. Measure of performance.
  - B. Audit principles.
  - C. Acts to be performed.
  - D. Audit judgments.

23. Confirmation of the court is necessary for \_\_\_\_\_ .
- A. increasing the share capital.
  - B. reduction of share capital.
  - C. conversion of shares into stock.
  - D. issue of new shares.
24. Profit prior to incorporation may be utilized to \_\_\_\_\_ .
- A. write of goodwill
  - B. pay interest on purchase consideration
  - C. writing off fixed assets.
  - D. all the above.
25. Which of the following is not true about opinion on financial statements?
- A. The auditor should express an opinion on financial statements.
  - B. His opinion is no guarantee to future viability of business.
  - C. He is responsible for detection and prevention of frauds and errors in financial statements.
  - D. He should examine whether recognized accounting principles have been consistently.
26. Audit means \_\_\_\_\_ .
- A. recording business transactions.
  - B. preparing the final accounts.
  - C. examination of books, accounts, vouchers etc.
  - D. preparing final accounts.
27. Audit programme is prepared \_\_\_\_\_ .
- A. to help the auditor and his staff about the work to be done while auditing.
  - B. to help the accountant to prepare the balance sheet.
  - C. to help the company to submit its accounts.
  - D. to help the shareholders to file the returns.
28. Audit is\_\_\_\_\_.
- A. a member of the company.
  - B. the agent of the members of the company
  - C. the agent of the central government.
  - D. an assistant to accountant.
29. Auditor shall report on the accounts examined by him \_\_\_\_\_ .
- A. to the shareholders.
  - B. to the court.
  - C. to the bank.
  - D. to the general public.
30. Purchase of machinery is a \_\_\_\_\_ .
- A. revenue receipt.
  - B. capital receipt.
  - C. capital expenditure.
  - D. revenue expenditure.

31. Sale of land is a \_\_\_\_\_ .  
A. revenue receipt.  
B. capital receipt.  
C. capital expenditure.  
D. revenue expenditure.
32. Shares are forfeited on the non-payment of \_\_\_\_\_ .  
A. share calls amount.  
B. calls in advance.  
C. minimum share capital.  
D. debenture amount.
33. Prospectus is a document \_\_\_\_\_ .  
A. containing the rules and regulations of the company.  
B. containing details about the manufacturing process of the company.  
C. containing details about the share capital of the company.  
D. containing the information of the sales.
34. Secret reserve can be created by \_\_\_\_\_ .  
A. public limited company only.  
B. banking and financial companies only.  
C. private limited company only.  
D. co-operative societies
35. General reserve is \_\_\_\_\_ .  
A. an appropriation from the profit.  
B. a must item in the debit side of the P&L account.  
C. an appropriation from the share capital.  
D. important item in the balance sheet.
36. When a transaction has not been recorded in the books of account either wholly or partially such errors are called as \_\_\_\_\_ .  
A. Error of commission.  
B. Error of omission.  
C. Compensating error.  
D. Error of principle.
37. Verification of the value of assets, liabilities, the balance of reserves, provision and the amount of profit earned or loss suffered a firm is called \_\_\_\_\_ .  
A. Continuous audit.  
B. Balance sheet audit.  
C. Interim audit.  
D. Partial audit.

38. Alterations and heavy repairs to plant etc., is \_\_\_\_\_ .  
A. Deferred revenue expenditure.  
B. Capital expenditure.  
C. Revenue expenditure.  
D. Petty expenses.
39. A sale of Rs. 50000 to Mr. A was entered as a sale to Mr. B. This is an example of:  
A. Error of omission.  
B. Error of commission.  
C. Compensating error.  
D. Error of principle
40. Recording a transaction twice in the books of original entry is an error of \_\_\_\_\_ .  
A. Principle.  
B. Commission.  
C. Duplication.  
D. Omission.
41. Depreciation is \_\_\_\_\_ .  
A. the decrease in the value of an asset.  
B. the increase in the value of an asset.  
C. an appreciation to the company.  
D. a credit to shareholders.
42. The main objects of investigation is \_\_\_\_\_ .  
A. to discover errors and frauds.  
B. to prevent errors and frauds.  
C. to verify statements.  
D. all the above.
43. Internal controls and internal check are \_\_\_\_\_ .  
A. one and the same.  
B. different.  
C. internal control includes internal check.  
D. None of the above.
44. Share may be issued \_\_\_\_\_ .  
A. at par.  
B. at premium.  
C. at discount.  
D. all the above.
45. The liabilities of an auditor can be \_\_\_\_\_ .  
A. Civil.  
B. Criminal.  
C. Civil and Criminal.  
D. Official.

46. An auditor is like a \_\_\_\_\_ .
- A. Watchman.
  - B. foolish dog.
  - C. mad dog.
  - D. watch dog.
47. Special audit is necessary for \_\_\_\_\_ .
- A. inefficient concern.
  - B. processing concern.
  - C. trading concern.
  - D. manufacturing concern.
48. The first auditors appointed hold office \_\_\_\_\_ .
- A. for a period of one year.
  - B. for a period of two years.
  - C. for a period of three years.
  - D. till the conclusion of the first annual general meeting.
49. Audit of company account is \_\_\_\_\_ .
- A. compulsory.
  - B. unnecessary.
  - C. avoidable.
  - D. depends upon directors.
50. The companys auditor is expected to give \_\_\_\_\_ .
- A. his expert opinion about the accounts.
  - B. a factual position about the accounts.
  - C. a critical review of the accounts.
  - D. financial assistance.

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**CLASS: E.COM-IV SEM. SUBJECT: COST ACCOUNTING**

**(Multiple Choice type Questions)**

1. Basic objectives of cost accounting is \_\_\_\_\_ .
  - a) tax compliance.
  - b) Financial audit.
  - c) cost ascertainment.
  - d) profit analysis.
  
2. Direct cost incurred can be identified with \_\_\_\_\_ .
  - a) each department.
  - b) each unit of output.
  - c) each month.
  - d) each executive.
  
3. Overhead cost is the total of \_\_\_\_\_ .
  - a) all indirect costs.
  - b) all direct costs.
  - c) indirect and direct costs.
  - d) all specific costs.
  
4. Imputed cost is a \_\_\_\_\_ .
  - a) notional cost.
  - b) real cost.
  - c) normal cost.
  - d) variable cost.
  
5. Operating costing is suitable for \_\_\_\_\_ .
  - a) job order business.
  - b) contractors.
  - c) sugar industries.
  - d) Service industries
  
6. Process costing is suitable for \_\_\_\_\_ .
  - a) hospitals.
  - b) oil reefing firms.
  - c) transport firms.
  - d) brick laying firms.

7. Cost classification can be done in \_\_\_\_\_ .
- two ways.
  - three ways.
  - four ways.
  - several ways.
8. Costing refers to the techniques and processes of \_\_\_\_\_.
- ascertainment of costs.
  - allocation of costs.
  - apportionment of costs.
  - distribution of costs. ANSWER: A
9. Cost accounting was developed because of the \_\_\_\_\_ .
- limitations of the financial accounting.
  - limitations of the management accounting.
  - limitations of the human resource accounting.
  - limitations of the double entry accounting. ANSWER: A
10. Multiple costing is a technique of using two or more costing methods for ascertainment of cost by.
- the same firm.
  - the several firms.
  - the same industry.
  - the several industries. ANSWER: A
11. Depreciation of plant and machinery is a part of \_\_\_\_\_
- factory overhead.
  - selling overhead.
  - distribution overhead.
  - administration overhead. ANSWER: A
12. Audit fess is a part of.
- works on cost.
  - selling overhead.
  - distribution overhead.
  - administration overhead. Answer: D ANSWER: D
13. Counting house salary is part of \_\_\_\_ .
- factory overhead.
  - selling overhead.
  - distribution overhead.
  - administration overhead. ANSWER: D
14. Factory overhead can be charged on the basis of \_\_\_\_\_ .

- a) material cost.
- b) labour cost.
- c) prime cost.
- d) direct expenses. ANSWER: A

15. Office and administrative expenses can be charged on the basis of \_\_\_\_\_ .  
A. material cost.  
B. labour cost.  
C. prime cost.  
D. factory cost. ANSWER: C

16. Selling and distribution expenses can be charged on the basis of \_\_\_\_\_ .  
A. material cost.  
B. labour cost.  
C. prime cost.  
D. factory cost. ANSWER: C

17. Direct material is a \_\_\_\_\_ .  
A. fixed cost.  
B. variable cost.  
C. semi variable cost.  
D. semi fixed cost. ANSWER: A

18. Direct material is a \_\_\_\_\_ .  
A. manufacturing cost.  
B. administrative cost.  
C. selling cost.  
D. distribution cost. ANSWER: A

19. The most important element of cost in manufacturing industries is \_\_\_\_\_ .  
A. material.  
B. labour.  
C. direct costs.  
D. indirect costs. ANSWER: C

20. Which of the following is considered to be the normal loss of material \_\_\_\_\_ .  
A. Loss due to accident.  
B. Pilferage.  
C. Loss due to breaking the bulk.  
D. Loss due to careless handling of materials. ANSWER: A

21. According to which method of pricing issues is close to current economic values \_\_\_\_\_ .  
A. Last In First Out.  
B. First In First Out.

C.Highest In First Out.

D.weighted average price. ANSWER: B

22.Continuous stock taking is a part of\_\_\_\_\_ .

A.annual stock taking.

B.perpetual inventory.

C.ABC analysis.

D.VED analysis. ANSWER: B

23.Which of the following methods of stock control aims at concentrating efforts on selected items of material \_\_\_\_\_ .

A.Perpetual inventory system.

B.Material turnover ratio.

C.Level setting.

D.ABC analysis. ANSWER: D

24.In which of the following methods issues of materials are priced at a predetermined rate \_\_\_\_\_ .

A.Inflated price method.

B.Standard price method.

C.Replacement price method.

D.Specific price method. ANSWER: B

25.In which of the following methods issues of materials are priced at the price prevailing at the time of issue \_\_\_\_ .

A.Inflated price method.

B.Standard price method.

C.Replacement price method.

D.Specific price method. ANSWER: C

26.In base stock method of pricing the material issues, the term base stock represents the quantity of stock being issued.

A.stock in balance.

B.minimum stock.

C.maximum stock.

D.re-order level ANSWER: B

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**CLASS: E-COMM-IV SEM.      SUBJECT: JAVA PROGRAMMING**

**(Multiple Choice type Questions)**

1. Which of the following is not a primitive data types?

- a) Byte.
- b) String.
- c) Integer.
- d) Float.

2. What is the range of the char type?

- a) 0 to 216.
- b) 0 to 215.
- c) 0 to 216-1.
- d) 0 to 215-1.

3. Literals in java must be preceded by which of these?

- a) A. L.
- b) B. l.
- c) C. D.
- d) D. both a & b.

4. Object is an \_\_\_\_\_ of a class.

- a) instance.
- b) implement.
- c) inheritance.
- d) invoke.

5. Class is a \_\_\_\_\_ entity.

- a) logical.
- b) physical.
- c) up normal.
- d) collection of.

6. Object is a \_\_\_\_\_ entity.

- a) normal.
- b) physical.
- c) logical.
- d) normal.

7. \_\_\_\_\_ can appear anywhere in the body of a java method.
- a) definition.
  - b) declaration.
  - c) determine.
  - d) package.
8. \_\_\_\_\_ must be the first non comment statement in the file.
- a) package.
  - b) class.
  - c) object.
  - d) declaration.
9. \_\_\_\_\_ is passed to a method by use of call-by-reference.
- a) variables.
  - b) objects.
  - c) methods.
  - d) operators.
10. Every method of a \_\_\_\_\_ is implicitly final.
- a) static class.
  - b) dynamic class.
  - c) final class.
  - d) abstract class.
11. A \_\_\_\_\_ object cannot be modified after it is created.
- a) double.
  - b) int.
  - c) string.
  - d) main.
12. A \_\_\_\_\_ class may not have any abstract method.
- a) abstract.
  - b) static.
  - c) final.
  - d) public.
13. What will be the result of the expression  $13 \& 25$ ?
- a) 38.
  - b) 25.
  - c) 9.
  - d) 12.
14. \_\_\_\_\_ Operators are overloaded for string objects?
- a) -, +.
  - b) +, =.
  - c) <<, >>.
  - d) ++, --.

15. If an expression contains double, int, float, long, then whole expression will promoted into which of these data types?.
- long
  - int.
  - double.
  - float.
16. \_\_\_\_\_ is valid for if statement?
- An integer expression.
  - A Boolean expression.
  - A character expression.
  - A legal expression.
17. A package is a collection of \_\_\_\_\_.
- keywords.
  - classes and interfaces.
  - editing tools.
  - views.
18. \_\_\_\_\_ statement is valid for array declaration.
- `int number ();`.
  - `float number ();`.
  - `float number [];`.
  - `count Int [];`.
19. What is the output of relational operators?.
- integer.
  - boolean.
  - character.
  - double.
20. Which of these operators can skip evaluating right hand operand?.
- !
  - |.
  - &.
  - &&.
21. Which exception is thrown by the read () method of Input Stream class?
- Exception.
  - ClassNotFoundException.
  - read Exception.
  - DIOException.

22. Using the keyword interface you can fully abstract a \_\_\_\_\_.
- a) method.
  - b) keyword
  - c) class.
  - d) variables.
23. One interface can inherit another by use of the keyword \_\_\_\_\_.
- a) public.
  - b) extends.
  - c) method name.
  - d) class name.
24. An exception is an \_\_\_\_\_ condition that arises in a code.
- a) abnormal.
  - b) casual.
  - c) unfortunate.
  - d) Opposite
25. \_\_\_\_\_ is at the top of the exception class hierarchy.
- a) try.
  - b) throwable.
  - c) exception class.
  - d) catch.
26. In java thread to thread communication is called \_\_\_\_\_.
- a) passing.
  - b) sending.
  - c) messaging.
  - d) calling.
27. Which of these access specifiers can be used for an interface?.
- a) public.
  - b) protected.
  - c) private.
  - d) All of the mentioned.
28. Java programs perform I/O through \_\_\_\_\_.
- a) i/o methods.
  - b) i/o package.
  - c) streams.
  - d) compiler.
29. In java a \_\_\_\_\_ is a sequence of characters.
- a) string.
  - b) arrayChar.
  - c) groupChar.
  - d) collection.

30. The String is defined in \_\_\_\_\_ namespace.
- a) java.Lang.
  - b) java.String.
  - c) java.Char.
  - d) java.Awt.
31. \_\_\_\_\_ is a special member function.
- a) method.
  - b) class.
  - c) use defined function.
  - d) constructor.
32. Keyword \_\_\_\_\_ is always a reference to the object.
- a) new.
  - b) this.
  - c) invoke.
  - d) class.
33. \_\_\_\_\_ is the mechanism that binds together the code and the data.
- a) polymorphism.
  - b) encapsulation.
  - c) inheritance.
  - d) together.
34. Java is designed for \_\_\_\_\_ environment of the internet.
- a) development.
  - b) deducting.
  - c) distributed.
  - d) web design.
35. \_\_\_\_\_ is a small unit of a process.
- a) method.
  - b) thread.
  - c) applet.
  - d) stream.
36. Once an interface has been defined, one or more \_\_\_\_\_ can implement that interface.
- a) class.
  - b) object.
  - c) methods.
  - d) keywords.
37. Variable declared as \_\_\_\_\_ do not occupy memory on a per instance basis.
- a) static.
  - b) final.
  - c) abstract.
  - d) Ccde.

38. The \_\_\_\_\_ connects classes and objects.
- a) dot.
  - b) super.
  - c) new.
  - d) variable.
39. The \_\_\_\_\_ statement is used to terminate a statement sequence.
- a) break.
  - b) switch.
  - c) continue.
  - d) wait.
40. Multidimensional arrays are actually \_\_\_\_\_.
- a) arrays of element.
  - b) arrays and variable.
  - c) arrays of arrays.
  - d) arrays of Square.
41. \_\_\_\_\_ statement in java is multiway branch statement.
- a) declaration.
  - b) case.
  - c) multi.
  - d) switch.
42. Which of these keywords is not a part of exception handling?.
- a) finally.
  - b) catch.
  - c) thrown.
  - d) try.
43. User defined exception can be created using \_\_\_\_\_ class.
- a) catch.
  - b) try.
  - c) throwable.
  - d) get.
44. Exception that is identified during compile time is called \_\_\_\_\_ exception.
- a) user defined.
  - b) checked.
  - c) undefined.
  - d) defined.
45. The data or variables, defined within a class are called \_\_\_\_\_ variables.
- a) object.
  - b) class.
  - c) instance.
  - d) schema.

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**CLASS: E-COMMERSE IV SEM      SUBJECT: TALLY SOFTWARE**

**(Multiple Choice type Questions)**

1. How many type of companies can be created in Tally?
  - (a) 2
  - (b) 3
  - (c) 4
  - (d) 5
  
2. Which menu appears after starting Tally for the first time?
  - (a) Gateway of Tally
  - (b) Company info
  - (c) Display
  - (d) None of these
  
3. Which shortcut key is pressed to go to company Info. Menu from Gateway of Tally?
  - (a) Alt+F1
  - (b) Alt+F4
  - (c) Alt+F2
  - (d) Alt+F3
  
4. Which key is pressed to go to Gateway of Tally from company Info. Menu ?
  - (a) Ctrl
  - (b) Alt
  - (c) Esc
  - (d) Enter
  
5. Which option is used in Tally to make changes in created company?
  - (a) Select Company
  - (b) Shut Company
  - (c) Alter
  - (d) None of these
  
6. Which option from Company Info. Menu is selected to create a new Company in Tally?
  - (a) Company Create
  - (b) Create Company
  - (c) Create
  - (d) New Company

7. Which option is selected from Company Info Menu to divide company data into two financial Years?
- (a) Change Tally Valut
  - (b) Alter
  - (c) Split Company Data
  - (d) New Company
8. Which option is used to copy company's data into pendrive or CD?
- (a) Backup
  - (b) Restore
  - (c) Split Company Data
  - (d) Copy Data
9. Which option is used to place data taken in pen drive or CD to Appropriate place in Tally?
- (a) Split Data
  - (b) Backup
  - (c) Restore
  - (d) None of these
10. Which option is used to open company created in Tally ?
- (a) Create Company
  - (b) Select Company
  - (c) Shut Company
  - (d) Alter
11. Which shortcut key is used to export data of any company in Microsoft Excel spreadsheet or in any other company?
- (a) Alt+P
  - (b) Alt+O
  - (c) Alt+E
  - (d) Alt+S
12. Which shortcut key is used for Select Company in Tally?
- (a) F1
  - (b) Alt+F1
  - (c) F3
  - (d) Alt+F3
13. Which option is used to move from one company to another when more than one companies are open?
- (a) Company info
  - (b) Shut Company
  - (c) Select Company
  - (d) Company

14. Which menu is used to create new ledgers, groups and voucher types in Tally ?
- (a) Reports
  - (b) Transaction
  - (c) Masters
  - (d) Import
15. Which submenu is used for voucher entry in Tally?
- (a) Voucher
  - (b) Account Voucher
  - (c) Account Info
  - (d) None of these
16. Salary Account comes under which head?
- (a) Indirect Income
  - (b) Indirect Expenses
  - (c) Direct Income
  - (d) Direct Expenses
17. How many groups are pre-defined in Tally?
- (a) 28
  - (b) 30
  - (c) 15
  - (d) 20
18. Which option is used to view list of Primary and Secondary groups in Tally?
- (a) List of Account
  - (b) Accounts
  - (c) List
  - (d) None of these
19. Which option is used to view list of Primary and Secondary groups in Tally?
- (a) List of Account
  - (b) Account Info
  - (c) List
  - (d) None of these
20. Which key is pressed to post entries in double entry accounting system instead of single entry system in Tally.ERP9?
- (a) F11
  - (b) F12
  - (c) Alt+F11
  - (d) Alt+F12

21. Which voucher type is used to transfer amount from one bank to another?

- (a) Contra
- (b) Payment
- (c) Receipt
- (d) Post Dated

22. Where do we record all type of adjustment entry in Tally?

- (a) Payment
- (b) Receipt
- (c) Contra
- (d) Journal

23. We can change the Company Information from X.

- (a) Company Info > Back up
- (b) Company Info > Alter
- (c) Company Info > Split Company Data
- (d) None of these

24. Company Restore option is available in

- (a) Company Features
- (b) Configuration
- (c) Company data
- (d) None of these

25. We can modify an existing Company from

- (a) Company Info > Alter Company
- (b) Company Info > change Company
- (c) Gateway of Tally > Modify Company
- (d) None of these

26. Tally package is developed by

- (a) Peutronics
- (b) Tally Solutions
- (c) Coral Software's
- (d) Vedika Softwares

27. We can change the Company Information from

- (a).Company Info > Back up
- (b) Company Info > Alter
- (c) Company Info > Split Company Data
- (d) None of these

28. Company Restore option is available in

- (a) Company Features
- (b) Company Information
- (c) Configuration
- (d) None of these

30. In general the Financial year from shall be from
- (a) 1st April of any year
  - (b) 31st March of any year
  - (c) All of them are true
  - (d) None of these
31. We can modify an existing Company from
- (a) Company Info > Alter
  - (b) Company Info > Alter Company
  - (c) Gateway of Tally > Modify Company
  - (d) None of these
32. To change Current Date from Gateway of Tally press the key
- (a) F1
  - (b) F5
  - (c) F2
  - (d) F9
33. Party account can be created through
- (a) Group creation window
  - (b) Ledger creation window
  - (c) Inventory creation window
  - (d) Any one of them
34. A ledger may get declaration space for its Alias through
- (a) F12
  - (b) F11
  - (c) Alt + F1
  - (d) Alt + F2
35. F12 is known as
- (a) Company Features
  - (b) Company Configuration
  - (c) Accounting Features
  - (d) None of these
36. What is the utility of Tally Vault Password?
- (a) It will lock the period of Company
  - (b) It will lock all voucher entries for that Company
  - (c) It will not show the Company Name in the Company Select List
  - (d) None of these
37. We can show Bill wise details of Debtors and Creditors by activating
- (a) Bill by bill
  - (b) Maintain Bill wise Details
  - (c) Maintain References
  - (d) None of these

38. TDS stand for\_\_\_\_\_.
- (a) Tax deduction at source
  - (b) Tax due on source
  - (c ) Tax date on source
  - (d) Tax duty on sorce
39. TDS report comes under\_\_\_\_\_.
- (a)Financial reports
  - (b)Day book reports
  - (c )Monthly reports
  - (d)statutory report
40. TDS form no is\_\_\_\_\_.
- (a)55A
  - (b)15A
  - (c )16A
  - (d)20A
41. Service tax is a\_\_\_\_\_.
- (a)Direct tax
  - (b)Indirect tax
  - (c )Property tax
  - (d)Wealth tax
42. Enable service tax in tally the function key is used\_\_\_\_\_
- (a) F1
  - (b) F5
  - (c )F11
  - (d) F12
43. The rate of educational Cess \_\_\_\_\_.
- (a) 5%
  - (b) 2%
  - (c ) 3%
  - (d) 4%
44. VAT stands for\_\_\_\_\_.
- (a) Value added tax
  - (b) Value assessment tax
  - (c ) Value available tax
  - (d) Value avoid tax
45. Enable VAT in tally the function key is used\_\_\_\_\_
- (a) F1
  - (b) F5
  - (c ) F11
  - (d) F12

46. EOQ stands for\_\_\_\_\_.
- (a) Economic order quantity
  - (b) Economic option quantity
  - (c ) Economic order quality
  - (d) None of these
47. Audit is a process of \_\_\_\_\_.
- (a) Recording a transaction
  - (b) Maintaining the ledger
  - (c ) Maintaining the financial reports
  - (d) Checking the books of account
48. 48. E-VAT stand for\_\_\_\_\_
- (a) Easy VAT
  - (b) Electronic VAT
  - (c ) Entry VAT
  - (d) End VAT
49. Payroll is used for\_\_\_\_\_.
- (a) Employees salary
  - (b) Maintaining record
  - (c ) Inventory management
  - (d) Stock report
50. Inventory means\_\_\_\_\_.
- (a) Opening stock
  - (b) Average stock
  - (c ) Closing stock
  - (d) None of these
51. LIFO stand for\_\_\_\_\_.
- (a) Last in First out
  - (b) Last in fresh out
  - (c ) Last in first on
  - (d) None of these
52. Which key is used to select the Group
- (a) Ctrl+L
  - (b) Ctrl+G
  - (c ) Ctrl+O
  - (d) Ctrl+N

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**CLASS: E.COM-IV SEM. SUBJECT: TAXATION**

**(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
10. Deduction allowed against gross salary-
- (A) Professional tax
  - (B) Entertainment tax
  - (C) Income tax
  - (D) Insurance premium
20. House property includes-
- (A) Farm house income
  - (B) Sub-tenant income
  - (C) House for self-business
  - (D) none of the above
21. Property income is exempt for-
- (A) Local authority
  - (B) Political party
  - (C) Trade union
  - (D) All of the above
22. Annual value is determined under which section of Income Tax Act-
- (A) Sec 21
  - (B) Sec 23
  - (C) Sec25
  - (D) Sec 27

23. 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
24. Deduction from annual value is allowed under section-
- (A) Sec 24
  - (B) Sec 25
  - (C) Sec27
  - (D) Sec 28
24. Standard deduction from annual value is allowed as-
- (A) 20% of AV
  - (B) 15% of AV
  - (C) 25% of AV
  - (D) 30% of AV
25. 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\
26. Deduction allowed from annual value-
- (A) Statutory deduction
  - (B) Interest on loan for constitution
  - (C) Interest on loan for repair
  - (D) All of above
27. Income from house for self-business is-
- (A) Net profit
  - (B) Fair rent
  - (C) Municipal value
  - (D) Nil
28. 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
29. Give the full form of STT-
- (A) Security Transaction Tax
  - (B) State Toll Tax
  - (C) Share Transfer Tax
  - (D) Security Transmission Tax

30. The rate of depreciation allowed on machinery is-
- (A) 10%
  - (B) 5%
  - (C) 15%
  - (D) 20%
31. What part of preliminary expense is disallowed if whole amount is debited to P&L a/c-
- (A) 1/5
  - (B) 1/2
  - (C) 1/4
  - (D) 4/5
32. Cash payment over 20000 in a single day is-
- (A) Fully allowed
  - (B) Partly allowed
  - (C) Fully disallowed
  - (D) Allowed for special persons
33. Disallowed expenses includes –
- (A) Interest on own capital
  - (B) Owner's life insurance premium
  - (C) Provision
  - (D) All of the above
34. Cost inflation index for the year 2011-12 is
- (A) 492
  - (B) 785
  - (C) 632
  - (D) 711
35. Sec.45 is related to-
- (A) Capital gain
  - (B) Capital assets
  - (C) Assets
  - (D) Capital expenses
36. Capital assets includes-
- (A) Stock in trade
  - (B) Personal effects
  - (C) Gold deposit bonds
  - (D) Shares
37. Types of capital gains are-
- (A) 1
  - (B) 2
  - (C) 3
  - (D) 4

38. Indexation will be done on-
- (A) Debentures
  - (B) Other Securities
  - (C) Shares
  - (D) All of the above
39. Index no. before 31<sup>st</sup> march, 1981 is-
- (A) 0
  - (B) 20
  - (C) 100
  - (D) 150
40. Exemption is not allowed in which section?
- (A) 54
  - (B) 54B
  - (C) 54E
  - (D) 54EC
41. Indexation will be allowed to –
- (A) STCG
  - (B) LTCG
  - (C) Both
  - (D) None of the above
42. Cost inflation index for the year 2011-12 is-
- (A) 785
  - (B) 492
  - (C) 632
  - (D) 711
43. The maximum amount of deduction on family pension is-
- (A) 15000
  - (B) 20000
  - (C) 25000
  - (D) 10000
44. T.D.S is not deducted on lottery income up to-
- (A) Rs.5000
  - (B) Rs.10000
  - (C) Rs.15000
  - (D) Rs.20000
45. Income from other sources includes-
- (A) Indian company dividend
  - (B) Dividend from units
  - (C) Foreign company dividend
  - (D) All of the above

46. Interest from tax-free govt. securities is made-
- (A) Gross-up
  - (B) Net up
  - (C) Not included
  - (D) Included as it is
47. Income of Indian cricketers for playing test match is taxable under the head-
- (A) Professional income
  - (B) Income from salary
  - (C) Income from other sources
  - (D) None
48. Maximum deduction allowed for donation to P.M Drought relief fund
- (A) 100%
  - (B) 40%
  - (C) 50%
  - (D) 75%
49. Deduction u/s 80 'C' is allowed in connection with-
- (A) LIP
  - (B) Contribution to PPF
  - (C) Tuition fees
  - (D) All of the above
50. Maximum deduction allowed u/s 80'C' -
- (A) RS.50000
  - (B) RS.100000
  - (C) RS.20000
  - (D) Whole amount
51. Deduction in respect of medical insurance premium is allowed under which section-
- (A) 80C
  - (B) 80D
  - (C) 80DD
  - (D) 80U
52. Maximum deduction allowed for senior citizen under sec. 80D is-
- (A) 5000
  - (B) 15000
  - (C) 25000
  - (D) 20000
53. Maximum deduction in respect of royalty income of author u/s QQB is-
- (A) 300000
  - (B) 200000
  - (C) 100000
  - (D) 50000

54. Person with disability is allowed a fixed deduction of-
- (A) 20000
  - (B) 50000
  - (C) 100000
  - (D) 150000
55. Expenditure on severe disease u/s 80DDB is allowed up to-
- (A) 20000
  - (B) 15000
  - (C) 40000
  - (D) 50000
56. Which of the following donations is eligible for 100% deduction?
- (A) National children fund
  - (B) National sports fund
  - (C) Rajeev Gandhi Foundation
  - (D) J.L. Nehru Memorial Fund
57. Mr. Varun Roy contributed to a political party, he can avail deduction-
- (A) 80G
  - (B) 80GGB
  - (C) 80GGC
  - (D) 80GGD
58. 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
59. The rate of TDS on securities other than govt. securities is-
- (A) 5%
  - (B) 10%
  - (C) 15%
  - (D) 20%
60. 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
61. Form no. applicable for TDS in respect of salary is-
- (A) 15
  - (B) 16
  - (C) 17
  - (D) 18

62. 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
63. Which section is related to liability to payment of advance tax?
- (A) 206
  - (B) 207
  - (C) 208
  - (D) 209
64. Due date for filing returns are-
- (A) 15 Sept.
  - (B) 15 Dec.
  - (C) 15 mar.
  - (D) All of above
65. 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
66. 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
67. The individual assessee is liable to pay advance tax in \_\_\_\_\_ installments-
- (A) 2
  - (B) 3
  - (C) 4
  - (D) lump sum

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**CLASS: E-COMMERSE IV SEM      SUBJECT: WEB PAGE DEVELOPMENT**

**(Multiple Choice type Questions)**

1. HTML stand for \_\_\_\_\_.
  - a) Hyper text markup language
  - b) Hyper text makeup language
  - c) Hyper textmakingup language
  - d) Hyper textmarksup language
  
2. In HTML, Uniform Resource Identifier (URI) is used to
  - a) To create a frame document.
  - b) To create a image map in the webpage.
  - c) To customize the image in the webpage.
  - d) To identify a name or a resource on the internet.
  
3. Opening tag of HTML is called
  - a) Ending tag
  - b) Starting tag
  - c) Closed tag
  - d) Pair tags
  
4. What is the language of the Web?
  - a) Basic
  - b) C++
  - c) MS Visual Basic
  - d) HTML
  
5. What does an HTML tag do?
  - a) It specifies formatting and layout instructions for your web page.
  - b) It hides programming instructions from view.
  - c) It determines the organizational structure of your Web site.
  - d) It connects your web site to an operating environment.
  
6. When creating a Web document, what format is used to express an image's height and width?
  - a) Centimeters
  - b) Pixels
  - c) Dots per inch
  - d) Inches

7. If you wanted to create text that was a different color or font than other text in your Web page, what type of tag would you use?

- a) Layout
- b) Basic formatting
- c) Design
- d) Outline

8. When you use a heading tag in a document, what does the Web browser assume?

- a) Heading information is to appear in bold letters
- b) Heading information is to appear on its own line
- c) Heading information has a hyperlink
- d) Heading information is shown as a size six

9. What should be the first and last pair of tags in your Web document?

- a) `<html></html>` and `<body></body>`
- b) `<start><end>` and `<body></body>`
- c) `<head><body>` and `<title></title>`
- d) `<title></title>` and `<body></body>`

10. Linking to another place in the same or another web page requires two A (Anchor) tags, the first with the ..... attribute and the second the .....attribute.

- a) NAME & LINK
- b) LINK & HREF
- c) HREF & NAME
- d) TARGET & VALUE

11. A computer that translates ..... of another computer into an ..... and vice versa, upon request is known as DNS server.

- a) Domain name and IP address
- b) Host address and Domain name
- c) Domain name and server address
- d) Server name and IP address

12. In order to upload a HTML file to a web server, you use

- a) HTTP
- b) SMTP
- c) SIP
- d) FTP

13. .... is known as father of World Wide Web.

- a) Robert Cailliau
- b) Tim Thompson
- c) Charles Darwin
- d) Tim Berners-Lee

14. Default font size of HTML is .....

- a) 2
- b) 4
- c) 6
- d) 3

15. The attribute ..... of <BODY> tag sets color of hypertext links.

- a) alink
- b) vlink
- c) alink
- d) hlink

16. .... is the incoming e-mail server.

- a) POP
- b) SMTP
- c) SMIP
- d) PPP

17. .... is a uniform naming scheme for locating resources on the web.

- a) URI
- b) HTTP
- c) WEBNAME
- d) RESOURCENAME

18. A webpage displays a picture. What tag was used to display that picture?

- a) picture
- b) image
- c) img
- d) src

19. Which tag inserts a line horizontally on your web page?

- a) <hr>
- b) <link>
- c) <line direction = "horizontal">
- d) <tr>

20. A homepage is \_\_\_\_\_

- a) an indexed of encyclopedia articles
- b) Where all internet data is stored
- c) Required for access to the internet
- d) The first page os the website

21. Which of the following is used to explore the Internet?

- a) Browser
- a) Spreadsheet
- b) Clipboard
- c) Draw

22. What is Internet Explorer?
- a) An icon
  - b) A file manager
  - c) A browser
  - d) The internet**
23. Choose the correct HTML tag for the largest heading?
- a) <H1>
  - b) <H6>
  - c) <H10>
  - d) <HEAD>
24. Which of the following is an attribute of <Table> tag?
- a) SRC
  - b) CELLPADIND
  - c) LINK
  - d) BOLD**
25. Which tag is used to display the numbered list?
- a) <OL></OL>
  - b) <UL></UL>
  - c) <DL></DL>
  - d) <LI></LI>**
26. HTML documents are saved in
- a) Special binary number
  - b) Machine language code
  - c) ASCII code
  - d) All of the above**
27. Internet is .....
- a) a network of networks
  - b) an ocean of resources waiting to be mined
  - c) a cooperative anarchy
  - d) all of the above**
28. .... connects web pages.
- a) Connector
  - b) Link
  - c) Hyperlink
  - d) None of the above**
29. The version of HTML is
- a) HTML0
  - b) HTML1
  - c) HTML2
  - d) All of these**

30. Which of the following is not an example of browser?
- a) Netscape Navigator
  - b) Microsoft Bing
  - c) Mozilla Firefox
  - d) Opera
31. Who invented World Wide Web (WWW)?
- a) Blaise Pascal
  - b) Charles Babbage
  - c) Herman Hollerith
  - d) Tim Berners-Lee
32. CSS is an acronym for
- a) Cascading Style Sheet
  - b) Costume Style Sheet
  - c) Cascading System Style
  - d) None of the Above
33. In HTML, Uniform Resource Identifier (URI) is used to
- a) To create a frame document .
  - b) To create a image map in the webpage.
  - c) To customize the image in the webpage.
  - d) To identify a name or a resource on the internet.
34. Choose the correct HTML tag to left-align the content of a cell.
- a) <tdleft>
  - b) <td leftalign>
  - c) valign= "left">
  - d) <td align= "left">
35. .... is suitable for remote administration of a computer.
- a) FTP
  - b) Shell
  - c) Remote Procedure Call
  - d) Telnet
36. HTML was first proposed in year \_\_\_\_.
- a) 1980
  - b) 1990
  - c) 1995
  - d) 2000
37. HTML tags are surrounded by \_\_\_\_ brackets.
- a) Angle
  - b) Square
  - c) Round
  - d) Curly

38. What is different between a Java applet and a Java application?
- a) An application can in general be trusted whereas an applet can't.
  - b) An applet must be executed in a browser environment.
  - c) An applet is not able to access the files of the computer it runs on
  - d) (A), (B) and (C).
39. What is byte code in the context of Java?
- a) The type of code generated by a Java compiler
  - b) The type of code generated by a Java Virtual Machine
  - c) It is another name for a Java source file
  - d) It is the code written within the instance methods of a class
40. Which of these package is used for graphical user interface?
- a) java.applet
  - b) java.awt
  - c) java.awt.image
  - d) java.io