FINAL ANSWER KEY

Category Code: 127/2021 Exam: Junior Manager (Accounts) Date of Test 12-10-2022 Department Kerala State Civil Supplies Corporation Ltd Alphacode A Question1: What is the first international Indian Newspaper? A: Madhyaman Dally B: Malayala Manorama Dally C: Mathrichborni Dally D: Chandrika Dally Correct Answer- Option-A Question2: Shamil is connected with A: Non Co-operation Movement B: 1857 Revoit C: Civil Disobedient Movement D: Qualt India Movement Ocrect Answer- Option-B Question3: *Doha' is connected with A: Guru Nanak B: Khaja Monudheen Chisti C: Nizamudheen Auliya D: Kabeer Correct Answer- Option-D Question4: *Pallyam Sathayagraha is connected with A: Guru Nanak B: Maru Marakkal Samaram C: Freedom to walk on public road D: Movement for equal right Correct Answer- Question Cancelled Question5: *Who was the INC (Indian National Congress) leader and was the M.P. of British Parliament ? A: W.C. Banariji Correct Answer- Question Cancelled Question6: *Who is the author of 'Roth Samadhi' ? A: Geethanjali Sri B: Aurondathi Roi C: Apagras Sen D: Salman Rushdi Correct Answer- Option-A Question7: In which Day we celebrate National Sports Day ? A: November 11 B: R-August 29 C: December 22 D: January 25	Category Code: 127/2021 EXam: Junior Manager (Accounts) Date of Test 12-10-2022 Department Kerala State Civil Supplies Corporation Ltd Alphacode A Question1:-What is the first International Indian Newspaper? A:-Madhyaman Daily B:-Malayala Manorama Daily C:-Mathrubhoomi Daily D:-Chandrika Daily Correct Answer- Option-A Question2:-Shamil is connected with A:-Non Co-operation Movement B:-1857 Revolt C:-Civil Disobedient Movement D:-Quit India Movement Correct Answer- Option-B Question3:-Dohole is connected with A:-Guru Nanak B:-Khaja Moinudheen Chisti C:-Nizamudheen Auliya D:-Kabeer Correct Answer- Option-D Question4:-Pallylam Sathayagraha is connected with A:-Temple entry movement B:-Maru Marakkal Samaram C:-Freedom to walk on public road D:-Movement for equal right Correct Answer- Question Cancelled Question5:-Now sat her INC (Indian National Congress) leader and was the M.P. of British Parliament? A:-W.C. Banarji B:-Firosh Sha Metha C:-Anne Besant D:-Sh. Banarji Correct Answer- Question Cancelled Question5:-Who is the author of 'Roth Samadhi'? A:-Geethanjoli Gri B:-Arundhathi Roi C:-Apama Sen D:-Salman Rushdi Correct Answer- Option-A Question6:-Who hay we celebrate National Sports Day? A:-November 11 B:-August 29 C:-December 22		0 11 0 0 1	05/2022/01
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C:-December 22 D:-January 25	C:-December 22 D:-January 25			
D:-January 25	D:-January 25			
Correct Anguary Option P	Correct Answer:- Option-B			
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Question8:-Who won 22 th Grand Slum in French open ?
A:-Rojer Fedrick
B:-Novik Dekovich
C:-Rafel Nadal
D:-Kasper Rood
Correct Answer:- Option-C
Question9:-Which city is known as 'Cottonpolis of India' ?
A:-Ahmedabad
B:-Surath
C:-Coimbatore
D:-Mumbai
Correct Answer:- Option-D
Question10:-Which layer of the atmosphere is known as 'Kennely-Heaviside' layer?
A:-D layer
B:-E layer
C:-F layer
D:-G layer
Correct Answer:- Option-B
Question11:-Amarnath temple, Charar-e-Sharif and Vaishnavo Devi temple are some of the famous pilgrimages situated in which Himalayas?
A:-Kashmir Himalayas
B:-Himachal Himalayas
C:-Darjiling Himalayas
D:-Arunachal Himalayas
Correct Answer:- Option-A
Question12:-Name the most suitable cartographic method for representation of density of population?
A:-Isopleth
B:-Isohytes
C:-Choropleth
D:-Isolines
Correct Answer:- Option-C
Question13:-Which of the following is an indirect tax ?
A:-Entertainment Tax
B:-Income Tax
C:-Corporate Tax
D:-None of the above
Correct Answer:- Option-A
Question14: The new technology which was tried in 1960-61 as a pilot project in seven districts in the field of agriculture?
A:-New Agricultural Strategy
B:-Intensive Agricultural District Programme
C:-High Yielding Varieties Programme
D:-Both (1) and (2)
Correct Answer:- Option-B
Question15:-An apex body to co-ordinate the activities of all institutions involved in the rural financing system ?
A:-RBI
B:-World Bank
C:-NABARD
D:-RRB
Correct Answer:- Option-C
Question16:-Which of the following statement is/are correct about Indian Planning ? i. India adopted the Soviet Model Five Year Plans.

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ii. Second Five Year Plan was based on the ideas of Mahalanobis.
iii. Planning Commission was set up with the Prime Minister as its Chairperson.  \\
    A:-Only i and iii
     B:-All of the above (i, ii, and iii)
     C:-Only iii
    D:-Only i
     Correct Answer:- Option-B
Question17:-The Constitution of India describes India as a
     A:-Federation
     B:-Union of States
     C:-Confederation
     D:-Quasi-Federal
     Correct Answer:- Option-B
Question18:-Under which Article Governor promulgate ordinance ?
     A:-123
     B:-131
     C:-213
     D:-231
     Correct Answer:- Option-C
\label{eq:Question19:-Which part of the Constitution deals with the election?}
    A:-XV
     B:-XVI
     C:-XVII
     D:-XVIII
     Correct Answer:- Option-A
\label{eq:Question20:-Right to property was dropped from the list of Fundamental \ Rights \ by \ the
     A:-32<sup>nd</sup> Amendment
     B:-34<sup>th</sup> Amendment
     C:-42<sup>nd</sup> Amendment
     D:-44<sup>th</sup> Amendment
     Correct Answer:- Option-D
Question21:-Kerala State planning board Vice Chairman is
     A:-Pinarayi Vijayan
     B:-V. K. Ramachandran
     C:-V. Namashivayam
     D:-Santhosh George Kulangara
     Correct Answer:- Option-B
Question22:-When was Govt. of Kerala started Akshaya E-literacy programme?
     A:-2000
     B:-2001
     C:-2002
     D:-2003
     Correct Answer:- Option-C
Question23:-Who is Lok Ayukta of Kerala?
     A:-Justice : Cyriac Joseph
     B:-Justice : Babu Mathew Joseph
     C:-Justice : Harun-Ul-Rashid
     D:-Justice : A. K. Basheer
     Correct Answer:- Option-A
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Question24:-As per Juvenile Justice Act 2015 who is a child
     A:-Child is a person below 12 years of age
     B:-Child is a person below 16 years of age
     C:-Child is a person below 18 years of age
     D:-Child is a person below 21 years of age
     Correct Answer:- Option-C
Question25:-Which of the following statements are correct about Joint diastole ?
i. Bicuspid and tricuspid values are closed.
ii. Bicuspid and tricuspid valves are open.
iii. Semilunar valves are closed.
     A:-Only i and ii
     B:-Only ii and iii
     C:-Only i and iii
     D:-All of the above (i, ii and iii)
     Correct Answer:- Option-B
{\it Question 26:-} Hae mozo in is a toxic substance formed in the case of which of the following disease?\\
     A:-Pneumonia
     B:-Diphtheria
     C:-Filariasis
     D:-Malaria
     Correct Answer:- Option-D
\label{prop:prop:condition} \mbox{Question27:-In the following diseases which disease is caused by the deficiency of Vitamin K~?}
     A:-Cheilosis
     B:-Muscular dystrophy
     C:-Hypoprothrombinemia
     D:-4D Syndrome
     Correct Answer:- Option-C
Question28:-Which is the comprehensive newborn screening program implemented by the Government of Kerala?
     A:-Salabham
     B:-Snehasparsham
     C:-Snehasanthwanam
     D:-Abhayakiranam
     Correct Answer:- Option-A
Question29:-Which one of the following is not a unit of length?
     A:-Light Year
     B:-Radian
     C:-Parsec
     D:-Astronomical Unit
     Correct Answer:- Option-B
\label{eq:Question30:-Which one of the following is used in LASIK eye surgery ?
     A:-X-ray
     B:-gamma ray
     C:-UV ray
     D:-Infrared radiation
     Correct Answer:- Option-C
Question31:-The radius of curvaure of a concave mirror is 30 cm. It's focal length is
     A:-15 cm
     B:-30 cm
     C:-7.5 cm
     D:-60 cm
     Correct Answer:- Option-A
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Question32:-The period of a geostationary satellite is
            A:-12 hrs.
             B:-24 hrs.
             C:-36 hrs.
             D:-48 hrs.
             Correct Answer:- Option-B
Question 33:- Which one of the following is isoelectronic with Na^+?
             A:-02+
            B:-Li+
             C:-S^{2-}
             D:-Mg^{2+}
             Correct Answer:- Option-D
Question 34:-Equal mass of three nonreacting gases, He, \theta_2 and S\theta_2 are taken in a closed container. The ratio of partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the sum of the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the sum of the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the sum of the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PO_(2):PSO_(2)) we discovered by the partial pressures of He, \theta_2 and S\theta_2 (P_(He):PSO_(2):PSO_(2):PSO_(2):PSO_(2) and S\theta_2 (P_(He):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2):PSO_(2)
            A:-1:2:8
             B:-8:16:1
             C:-16 : 2 : 1
             D:-1 : 4 : 16
             Correct Answer:- Option-C
Question35:-Which of the following has maximum number of molecules?
            A:-32 g of N<sub>2</sub>
            B:-16 g of NO2
            C:-16 g of 0,
            D:-2 g of H_2
             Correct Answer:- Option-A
Question36:-pH of 10^{-3} M solution of NaOH is
             A:-3
             B:-11
             C:-4
             D:-12
             Correct Answer:- Option-B
Question37:-Which of the following is not a secondary storage?
             A:-Solid State Memory
             B:-Hard Disk
             C:-Random Access Memory
             D:-CD ROM
             Correct Answer:- Option-C
Question38:-An Operating System belongs to which type of software?
             A:-Application Software
             B:-System Software
             C:-Utility Software
             D:-None of these
             Correct Answer:- Option-B
Question39:-The network device used to join dissimilar networks is
             A:-Router
             B:-Bridge
             C:-Modem
             D:-Gateway
             Correct Answer:- Option-D
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Que	estion40:-Which of the following is used to enclose html tags ?
	A:-<>
	B:-{}
	C:-**
	D:-!!
	Correct Answer:- Option-A
Que	estion41:-A Ltd. issues Rs. 50,000, 10% perpetual debentures at a premium of 10%. The tax rate applicable to the company is 50%. The cost of perpetual debentures is
	A:-5%
	B:-5.56%
	C:-4.55%
	D:-5.3%
	Correct Answer:- Option-C
Que	estion42:-Which of the following is not an assumption of Miller and Modigliani approach ?
	A:-Investors are assumed to be rational and behave accordingly
	B:-There is no corporate tax though there are personal income tax
	C:-The firm has a rigid investment policy
	D:-There are no floatation and transaction cost
	Correct Answer:- Option-B
Oue	estion43:-Which profit is considered for calculating Average Rate of Return ?
•	A:-Average profit after tax and depreciation
	B:-Earnings before interest, depreciation and tax
	C:-Average profit after depreciation but before tax
	D:-None of the above
	Correct Answer:- Option-A
Oue	estion44:-Which of the following is not a principle of working capital management policy ?
Que	A:-Principle of equity position
	B:-Principle of optimal capital
	C:-Principle of risk variation
	D:-Principle of maturity of payment
0	Correct Answer:- Option-B
Que	stion45:-According to which theory, change in capital structure does not affect the market value of a firm
	A:-Net Income Approach
	B:-Net Operating Income Approach
	C:-Traditional Approach
	D:-None of the above
	Correct Answer:- Option-B
Que	stion46:-According to ABC classification 'C' indicates
	A:-High in quantity and low in value
	B:-High in value and low in quantity
	C:-More or less in quantity and value
	D:-None of these
	Correct Answer:- Option-A
Que	stion47:-The effect of refusal to accept a properly made offer of performance is that
	A:-The promisor is not responsible for non-performance and can sue the promisee for the breach of contract
	B:-Such offer lapses on rejection by the offeree
	C:-The contract is rendered voidable at the option of promisor
	D:-The contract is discharged by anticipatory breach
	Correct Answer:- Option-A
Que	estion48:-Which of the following considered as 'Salary or Wages' as per The Payment of Bonus Act, 1965 ?
	A:-Bonus

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B:-Dearness Allowance
     C:-Retrenchment compensation
     D:-Any traveling concession
     Correct Answer:- Option-B
Question49:-When an Instrument shall be ambiguous?
     A:-When in a bill Drawee is fictitious
     B:-Drawee is incompetent
     C:-Drawee and drawer are the same person
     D:-In all these cases
     Correct Answer:- Option-D
Question50:-The principle that so far as the companys internal working is concerned, strangers dealing with the company are entitled to assume that everything has been regularly
done has been laid down in the
     A:-Principle of management by exception
     B:-Management by objectives
     C:-Doctrine of indoor management
     D:-Principle of constructive notice
     Correct Answer:- Option-C
Question51:-Which of the following is correct ? Performance of a contract can demanded by :
i. The promise.ii. The agent of the promise.
iii. Legal representatives of the promise. iv. Third party.
     A:-i and ii only
     B:-i, ii and iii
     C:-i and iii only
     D:-All of the above
     Correct Answer:-Question Cancelled
Question52:-The Payment of Gratuity (Central) Rules, 1972 come into force on
     A:-16<sup>th</sup> September 1972
     B:-14<sup>th</sup> March 1972
     C:-15<sup>th</sup> January 1973
     D:-1<sup>st</sup> April 1973
     Correct Answer:- Option-A
Question53:-Which method of costing is applicable to a 'Nursing home'?
     A:-Contract costing
     B:-Multiple costing
     C:-Operating costing
     D:-Job costing
     Correct Answer:- Option-C
Question54:-Inflated price method of valuing material issues is suitable when
     A:-Materials are subject to natural wastage
     B:-Prices fluctuate considerably
     C:-Quotations have to be sent
     D:-Materials are purchased for specific job
     Correct Answer:- Option-A
{\it Question 55:-} How much will be the total earnings of the worker under the {\it Halsey Plan} of wage payment system?
Rate per hour : Rs. 1.5
Time allowed for job : 20 hours
Time taken : 15 hours.
     A:-28.75
     B:-26.25
     C:-24.00
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D:-23.50
Correct Answer:- Option-B
Question56:-The cost of process loss is absorbed in the cost of production of good units.
A:-Normal
B:-Abnormal
C:-Initial
D:-Completed
Correct Answer:- Option-A
Question57:-Contribution is the difference between
A:-Sales and total cost
B:-Sales and variable cost
C:-Sales and fixed cost
D:-Variable cost and depreciation
Correct Answer:- Option-B
Question58:-Purchase budget is mainly dependent on
A:-Material budget and sales budget
B:-Sales budget and rolling budget
C:-Production budget and plant utilisation budget
D:-Production budget and material requirement budget
Correct Answer:- Option-D
Question59:-State whether the following statement are true or false. I. Income deemed to accrue or arise in India is taxable for all irrespective of their residential status. II. Income received and accrued or arisen outside India from a business controlled from India is taxable for all irrespective of their residential status.
A:-Both are true I and II
B:-I is true and II is false
C:-I is false and II is true
D:-Both are false I and II
Correct Answer:- Option-B
Question60:-Which of the following is/are not a taxable income? I. Interest received by a Non-Resident Indian. II. Any income received or deemed to be received in India by a Non-Resident Indian. III. Interest income of an Indian Citizen who is Non-Resident. IV. Interest income received by a Non-Resident on such securities or bonds as the Central Govt. may specify.
A:-Only I and II
B:-Only II, III and IV
C:-Only I, II and III
D:-Only I, III and IV
Correct Answer:- Option-D
Question61:-Which of the following is taxable under the head income from other sources, in case of lumpsum received from URPF at the time of retirement?
A:-Employee's own contribution
B:-Employer's contribution and Interest thereon
C:-Interest on Employee's own contribution
D:-None of the above
Correct Answer:- Option-C
Question62:-Which of the following statements hold true? I. Expected rent of any house property is the Municipal Value of Fair Rental Value whichever is lower. II. Expected rent shall be the Standard rent where Standard rent is higher than Municipal Value or Fair Rental Value. III. Expected rent shall be the Standard rent where Municipal Value or Fair Rental Value is higher than the Standard rent.
A:-Only I
B:-Only II
C:-Both I and II
D:-Only III
Correct Answer:- Option-D

Question63:-Which of the following expenses are expressly allowed while calculating business profits under Income Tax Act ? I. Sums paid for Social or Statistical Research.

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II. Acquisition of land for the purpose of carrying out Scientific Research.
III. Expenditure on advertisement in any souvenir published by a political party. IV. Capital expenditure to obtain license to operate Telecommunication Services
      A:-Only I and IV
      B:-Only II and III
      C:-Only I and III
      D:-Only II, III and IV
      Correct Answer:- Option-A
Question64:-Donations made under which of the following is/are not eligible for 100% deduction without any limit u/s 80G ? I. Prime Minister's National Relief Fund
II. Prime Minister's Armenia Earthquake Relief Fund
III. Prime Minister's Drought Relief Fund IV. Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund
     A:-Only II
      B:-Only IV
      C:-Only III
     D:-Both II and IV
      Correct Answer:- Option-C
Question65:-Which of the following taxes were subsumed in GST ?
I. Basic Customs duty
II. State Excise duty
III. Export duty
IV. Central Sales Tax
     A:-Only I and III
      B:-Only II and III
      C:-Only IV
     D:-Only I and II
      Correct Answer:- Option-C
Question66:-The GST Council members include
I. Union Finance Minister
II. Prime Minister
III. Minister in charge of Finance or taxation from States IV. Chief Ministers from States
     A:-Only I and III
      B:-Only I
      C:-Only II and IV
      D:-Only III
      Correct Answer:- Option-A
Question67:-Credit notes are issued when
     A:-The tax charged in the invoice is less than the tax payable on the supply
      B:-The taxable value shown in the invoice exceeds the taxable value of supply
      C:-The goods supplied are duly received by the recipient
      D:-The goods supplied are found not damaged in condition
      Correct Answer:- Option-B
Question68:-Which of the following is not subject to GST?
     A:-Mr. A owns a computer which is rented to Mr. B without transfer of ownership
      B:-A factory is co-owned by M Ltd. and N Ltd.; M Ltd. Transfers its shares to Mr. X, but N Ltd. retains its shares
      C:-Mr. A is a registered person under GST. He sold 100 non-stick cook wares to Mr. B for
Rs. 1000/unit. Mr. B is not registered under GST
     D:-Mr. X transfers 10,000 debentures of ABC Ltd. to Mr. Y for Rs. 5,00,000
      Correct Answer:- Option-D
Question69:-Which of the following statement is/are false?

I. The taxable event in the case of GST is the supply of goods or services or both.
II. In the case of mixed supply, the tax liability is the rate applicable to principal supply.

III. Legally recognized persons in business are not related persons.
IV. The import of services for a consideration or not in the course of business is 'supply'.
      A:-Only I
      B:-Only II
      C:-Both II and III
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D:-Both I and IV
Correct Answer:- Option-C
Question70:-Which of the following states do not come under the Special Category States as per CGST (Amendment) Act, 2018 ? I. Manipur and Mizoram II. Nagaland and Tripura III. Assam and Himachal Pradesh
A:-Only III
B:-Both I and II
C:-Only I
D:-All (I, II and III)
Correct Answer:- Option-A
Question71:-P, Q and R are partners sharing profits in the ratio of 4:3:2. Q retires from the firm. What is Gaining Ratio between P and R?
A:-3:2
B:-5:3
C:-7:2
D:-4:2
Correct Answer:- Option-D
Question72:-Which of the following is NOT correct about the Capital Redemption Reserve (CRR) ?
A:-CRR is created at the time of redemption of Preference Share Capital
B:-CRR is created at the time of buyback of Equity Share Capital
C:-CRR is created at the time of redemption of Debenture
D:-CRR can be used only for the issue of fully paid bonus shares
Correct Answer:- Option-C Ougstion 73: Which of the following is NOT an inchange of Decembility of Detection 3
Question73:-Which of the following is NOT an instance of Reconstitution of Partnership?
A:-Admission of a Partner
B:-Dissolution of a Firm
C:-Retirement of Partner
D:-Death of a Partner
Correct Answer:- Option-B
Question74:-A Trader keeps his accounts under the Single Entry System. His Closing Capital is 50,000, Opening Capital is 40,000, Drawings during the year is 20,000. Profit for the year is
A:-30,000
B:-10,000
C:-20,000
D:-40,000
Correct Answer:- Option-A
Question75:-Database-oriented application software used for computerised accounting has four essential requirements. The correct one is
A:-Front-end Data Processing, Back-end Data Entry, Data Analysis and Data Duplication
B:-Front-end Interface, Back-end Database, Data Processing and Reporting System
C:-Front-end Database, Back-end Interface, Data Reporting and System Processing
D:-Front-end Reporting System, Back-end Processing Database Duplication, Database Interface
Correct Answer:- Option-B
Question76:-A trader keeping his books under single entry gives the following Opening Debtors: 20,000, Closing Debtors: 30,000, Credit Sales: 1,00,000. What is the amount of cash received from Debtors?
A:-90,000
B:-1,10,000
C:-1,50,000
D:-50,000
Correct Answer:- Option-A
Question77:-Which one is correct with respect to the functions of NFRA? 1. National regulator for accounting and auditing profession. 2. Recommends to the Government accounting and auditing standards. 3. Monitor and enforce accounting and auditing standards. 4. Quality assurance in the accounting and auditing profession.

A:-Statements 1 and 2 alone are correct B:-Statement 1, 2, 3 and 4 are correct C:-Statements 2, 3 and 4 alone are correct D:-Statements 2 and 4 alone are correct Correct Answer:- Option-B Question 78: The process of work routine in a company, wherein the work of one staff's automatically checked by another staff is specifically called as A:-Internal Control B:-Internal Audit C:-Internal Check D:-Internal Reporting Correct Answer:- Option-C Question79:-Which is true about the elements of Internal Control System? Accounting Controls such as Internal Check, Internal Audit, Budgetary Control, Standard Costing etc.
 Administrative Controls such as Quality Controls, Performance Appraisal, Time and Motion Studies etc. ${\tt 3.\ Environment\ Control,\ Economy\ Control,\ Market\ Control,\ Customer\ Control,\ Economy\ Control\ etc.}$ A:-Statements 1 and 3 alone are true B:-Statements 1, 2 and 3 are true C:-Statement 1 alone is true D:-Statements 1 and 2 alone are true Correct Answer:- Option-D Question80:-Which of the following is correct in respect of Statutory Auditor of a company?

1. The first auditor is appointed by the Board of Directors within 30 days of the registration of company.

2. Subsequent auditors are appointed by the Shareholders in their Annual General Meeting.

3. Statutory auditor reports to the Shareholders of the company. 4. Only the Board of Directors can remove the statutory auditor. A:-Statement 1, 2 alone are correct B:-Statement 3 and 4 alone are correct C:-Statement 1, 2 and 3 alone are correct D:-Statements 1, 2, 3 and 4 are correct Correct Answer:- Option-C Question81:-Which one is not an instance of a Qualified Audit Report? A:-Information in the financial statement exhibit a true and fair view B:-Information in the financial statements do not represent a true and fair view C:-Information sought by the auditor was not provided D:-Incorrect valuation of assets Correct Answer:- Option-A Question82:-Which one is not related to Test Checking by the Auditor? A:-It means verification of certain number of transactions selected at random B:-Random check is carried out to form an opinion/judgement on the whole set of transactions C:-It involves sampling of transactions D:-It involves checking the castings and postings of all common books including the Cash Book Correct Answer:- Option-D Question83:-Which of the following is NOT a correct justification for earning profits by a business concern? A:-Profit is a measure of efficiency in business B:-Reasonable profit is essential for the growth and development of the business C:-Earning profits is a statutory requirement for the business D:-Profits are necessary for providing social wellbeing and performing CSR Correct Answer:- Option-C Question84:-Which of the following is true about the Social Responsibility of Business towards its employees? Providing safe and secure working environment.
 Providing fair remuneration and incentives. 3. Complying with the labour laws and regulations concerning the service matters of employees.

A:-Statements 1 and 2 alone are true B:-Statements 2 and 3 alone are true

D:-Statements 1, 2 and 3 are true
Correct Answer:- Option-D
Question85:-Which one is NOT related to the Corporate Social Responsibility as per the provisions of Companies Act?
A:-All Companies coming under the CSR requirements should donate 5% of annual profits to the political parties
B:-Companies should set aside 2% of its average net profit towards CSR activities
C:-Companies comes under the CSR requirements have to constitute a CSR Committee and formulate CSR Policy
D:-Projects and Programmes related to CSR activities are specified in the Schedule Number VII of the Act
Correct Answer:- Option-A
Question86:-Find the ODD one with regard to the Corporate Governance.
A:-Presence of Independent Directors in the Board
B:-Mandatory adoption of IFRS
C:-Constitution of Audit Committee
D:-Enhancing disclosures, transparency and reporting through enhanced compliances
Correct Answer:- Option-B
Question87:-Which of the following in NOT a reason for the existence of Social Responsibility of Business?
A:-Business is a social unit functions in the social system
B:-Resources consumed by the business are coming from the society
C:-Sustainability of Business depends on the satisfaction of all stakeholders
D:-Business as a commercial entity shall aim to maximise profit
Correct Answer:- Option-D
Question88:-Which of the following is NOT a theory of Corporate Governance ?
A:-Modigliani and Miller Theory
B:-Agency theory
C:-Stewardship theory
D:-Resources Dependency theory
Correct Answer:- Option-A
Question89:-The business process involved in recording and processing accounting events of a company are enlisted below. Identify the correct sequence in the accounting process flow.
I. Source Document II. Journal and Ledger III. Financial Statement IV. Trail Balance V. Closing Entries VI. Adjustment Entries
I. Source Document II. Journal and Ledger III. Financial Statement IV. Trail Balance V. Closing Entries
I. Source Document II. Journal and Ledger III. Financial Statement IV. Trail Balance V. Closing Entries VI. Adjustment Entries
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I. Source Document II. Journal and Ledger III. Financial Statement IV. Trail Balance V. Closing Entries VI. Adjustment Entries A:-I-II-VI-IV-V-III B:-I-II-IV-V-VI-III C:-III-I-II-IV-V-VI D:-I-II-IV-V-III Correct Answer:- Option-D Question90:-The different levels of Business processes comprises Goals, Business Strategy, Operational Business Processes, Organizational Business Processes and Implemented Business Processes. Which of the following is the basis of developing Organizational Business Processes ?
I. Source Document II. Journal and Ledger III. Financial Statement IV. Trail Balance V. Closing Entries VI. Adjustment Entries A:-HI-VI-IV-V-III B:-HI-IV-V-VI-III C:-III-II-II-IV-V-VI D:-HI-IV-V-V-IIII Correct Answer:- Option-D Question90:-The different levels of Business processes comprises Goals, Business Strategy, Operational Business Processes, Organizational Business Processes and Implemented Business Processes. Which of the following is the basis of developing Organizational Business Processes? A:-Goals
I. Source Document II. Journal and Ledger III. Financial Statement IV. Trail Balance V. Closing Entries VI. Adjustment Entries A:-I-II-VI-IV-V-III B:-I-II-IV-V-VI-III C:-III-II-II-IV-V-VI D:-I-III-IV-VI-III Correct Answer:- Option-D Question90:-The different levels of Business processes comprises Goals, Business Strategy, Operational Business Processes, Organizational Business Processes and Implemented Business Processes. Which of the following is the basis of developing Organizational Business Processes? A:-Goals B:-Operational Business Processes
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I. Source Document II. Journal and Ledger III. Financial Statement IV. Trail Balance V. Closing Entries V. Adjustment Entries A:-HI-VI-VV-III B:-HI-VI-VV-III C:-HII-HI-VV-VI D:-HI-VV-VI-VIII Correct Answer:- Option-D Question90:-The different levels of Business processes comprises Goals, Business Strategy, Operational Business Processes, Organizational Business Processes and Implemented Business Processes. Which of the following is the basis of developing Organizational Business Processes? A:-Goals B:-Operational Business Processes C:-Business Strategy D:-Implemented Business Processes Correct Answer:- Option-A Question91:-Which of the following is the incorrect statement with respect to Business Information Systems Processes and Implemented Business Processes and Implemented Business Processes II. Information Technology is a broader term than Information System. III. Information Technology is a broader term than Information System. III. Information Technology is a broader term than Information System. III. Information Technology is a broader term than Information System. III. Information Technology is a broader term than Information System. III. Information Technology is a broader term than Information System. III. Information Technology is a broader term than Information System. III. Information Technology is a broader term than Information System. III. Information Technology is a broader term than Information System.
I. Source Document II. Journal and Ledger III. Financial Statement IV. Trail Balance V. Closing Entries VI. Adjustment Entries A.:-II-IV-IV-V-III B.:-II-II-IV-V-V-III C.:-III-II-II-IV-V-V-III C.:-III-II-II-IV-V-V-III Correct Answer:- Option-D Question90:-The different levels of Business processes comprises Goals, Business Strategy, Operational Business Processes, Organizational Business Processes and Implemented Business Processes. Which of the following is the basis of developing Organizational Business Processes? A.:-Goals B.:-Operational Business Processes C.:-Business Strategy D:-Implemented Business Processes Correct Answer:- Option-A Question91:-Which of the following is the incorrect statement with respect to Business Information Systems serves as interface of people, process and technology, II. Information Technology is a broader term than Information System. III. Information Technology is a broader term than Information System. IIII. Information represents organisations tangible and intangible resources and all transactions related to resources. A:-I Only

Correct Answer:- Option-C

Question92:-Match the following	concepts related to	types of information s	vstems and its functions.

- I. Knowledge level systems
- a. Track current progress as per plans b. Assist long range planning
- II. Operational level systems
- III. Management level systems
- c. Ensure follow up of Business procedures d. Control flow of paper work
- IV. Strategic level systems

b d a c B:-I II III IV d c a b C:-I II III IV c d a

Correct Answer:- Option-B

Question93:-The interrelationship between SCM, ERP and CRM can be best represented as

- LERP is to improve and streamline internal business processes, CRM attempts to enhance the relationship with customers and SCM aims to facilitate the collaboration between the organizations, its suppliers, the manufacturers, the distributors and the partners.
- II. SCM helps to improve and streamline internal business processes, CRM attempts to enhance the relationship with customers and ERP aims to facilitate the collaboration between the organization, its suppliers, the manufacturers, the distributors and the partners.
- III. ERP includes both CRM and SCM besides modules that address the needs of accounting, marketing and sales, inventory management and more.

A:-I only

B:-III only

C:-II and III only

D:-I and III only

Correct Answer:- Option-D

Question94:-Match the following concepts related to types of information systems and its functions.

- I. ERP Software
- a. File Sharing System
- II. Management Support Software III. Office Management Software

- b. e payment of taxes c Economy, Efficiency and Effectiveness of
- Business Operations d. DSS/MIS
- IV. Compliance Applications

D:-None of the above

Correct Answer:- Option-C

Question95:-Which one of the following is not a feature attributed to informal communication?

- A:-Lack of Accountability
- **B:-Counter Productive**
- C:-Passes Serious Information
- D:-Distorted Information

Correct Answer:- Option-C

Question96:-Which of the combination of features best describe the nonverbal communication?

- A:-Less structured, Spontaneous, Reliable and Central to interpersonal relations
- B:-Structured, Purposeful, Reliable and central to formal relationship
- C:-Less structured, Purposeful, Unreliable and Central to Interpersonal relations
- D:-Structured, Spontaneous, unreliable and central to formal relationship

Correct Answer:- Option-A

Question 97: -Which of the following statements are correct with respect to critical thinking process ?

- I. Critical thinking must first engage in highly active listening.

 II. Critical thinking enables people to assess information accumulated qualitatively and quantitatively accumulated.

 III. Critical thinking involves observation, interpretation, analysis, inference, evaluation and explanation.
- IV. Using language clearly, efficiency and effectively demands critical thinking.

A:-I, III and IV Only

B:-II, III and IV Only

C:-I, II, III and IV

D:-I, II and III Only

	Correct Answer:- Option-C
Ques	tion98:-Which among the following is a social competence associated with Emotional Intelligence ?
	A:-Transparency
	B:-Adaptability
	C:-Self Management
	D:-Empathy
	Correct Answer:- Option-D
	tion99:-The formal communications issued by ministries and government departments to inform important government decisions or announcements as international treaties, rnment policies etc. is called
	A:-Press notes
	B:-Handouts
	C:-Unofficial stories
	D:-Press communiques

Question100:-As per the Listing Agreement, Companies listed in Stock exchange are to comply with certain disclosure standards. Which of the following is correct as to disclosure requirements?

1. Date of closure of books shall be informed 21 days in advance if shares are in demat form.

11. At least 7 days prior intimation about meeting is to be given before considering dividend declaration.

111. Declaration of dividend must be done at least 7 days before commencement of closure of books.

11. Major events like strike, lock out, power cuts shall be informed promptly to stock exchange.

12. V. Advertisement of proposed board meeting is not necessary.

A:-I, III and IV Only

Correct Answer:- Option-D

B:-II, IV and V Only

C:-II, III and V Only

D:-I, II, III Only

Correct Answer:- Option-B