

175/2024

Maximum : 100 marks

Time : 1 hour and 30 minutes

1. The accounting concept which assumes the proprietor as creditor to the extend of his capital is :
 - (A) Going concern
 - (B) Business entity
 - (C) Dual aspect
 - (D) Cost

2. The surplus or Deficiency of a non profit organization is revealed by
 - (A) Income and Expenditure Account
 - (B) Profit & Loss Account
 - (C) Receipt and Payment account
 - (D) Realisation Account

3. In the event of dissolution of partnership firm, the provision for doubtful debt is transferred to :
 - (A) Partner's Capital Account
 - (B) Sundry Debtors account
 - (C) Profit and Loss Account
 - (D) Realisation Account

4. Debit Note is associated with :
 - (A) Sales Return
 - (B) Purchase Return
 - (C) Both (A) and (B)
 - (D) Cash Book

5. The amount of depreciation charged on fixed assets will be :
 - (A) Debited to fixed assets Account
 - (B) Credited to Fixed assets Account
 - (C) Debited to Depreciation Account
 - (D) Credited to Depreciation Account

6. Preliminary expenses are an example of :
 - (A) Capital Expenditure
 - (B) Revenue Expenditure
 - (C) Deferred Revenue Expenditure
 - (D) None of these

7. The credit balance of bank account in the cash book denotes :
- (A) Amount payable by the bank
 - (B) Amount payable to the bank
 - (C) Amount deposited in the bank
 - (D) None of the above
8. A, B and C are partners in the ratio of $1/2 : 2/5 : 1/10$. What is the new ratio of B and C if A retires :
- (A) 1 : 4
 - (B) 1 : 2
 - (C) 2 : 1
 - (D) 4 : 1
9. Imprest system is used for the preparation of :
- (A) Purchase Book
 - (B) Sales Book
 - (C) Petty cash Book
 - (D) None of these
10. Donation received for a special purpose in non profit organization will be taken to the :
- (A) Liability side of the Balance sheet
 - (B) Assets side of the Balance sheet
 - (C) Income and Expenditure account
 - (D) None of these
11. Which of the below-mentioned statement is not true?
- (A) The issue price and redemption value of debentures cannot differ
 - (B) Interest on debenture is a charge against profits
 - (C) It is common to prefix debentures with the agreed interest rate
 - (D) A debenture is a kind of public borrowing
12. A company forfeits 100 shares of 10 each issued at 11 per share. The premium was payable on an allotment. The shareholder failed to pay the allotment money of 3 per share and the second and final call of 5 per share. What amount will be debited in share forfeiture account?
- (A) 300
 - (B) 1000
 - (C) 1100
 - (D) 500

13. Nisha Ltd. issues 10,000 shares of Rs. 10 each payable as : Rs. 2 on application, Rs. 4 on allotment, Rs. 3 on the First Call, and Rs. 1 on the Second & Final Call. The shares were fully subscribed and all money was duly received except First Call money on 1,000 shares. Pass Journal Entry :

(A) Calls in Arrears A/c	Dr	3,000
	To Share first call A/c	3,000
(B) Bank A/c	Dr	3,000
	To Calls in Arrears A/c	3,000
(C) Share first call A/c	Dr	3,000
	To Calls in Arrears A/c	3,000
(D) Calls in Arrears A/c	Dr	3,000
	To Share Capital A/c	3,000

14. What are International Financial Reporting Standards (IFRS)?

- (A) International Financial Reporting Standards (IFRS) are a set of widely used international standards for financial reporting
- (B) International Financial Reporting Standards (IFRS) are a set of widely used international standards for financial accounting
- (C) International Financial Reporting Standards (IFRS) are a set of widely used international standards for fundamental reporting
- (D) International Financial Reporting Standards (IFRS) are a set of widely used international standards for fundamental accounting

15. What is Investment property as per IAS 40? Investment property includes land or a building or both that is :

- (A) Investment property includes land or a building or both held for rental earnings
- (B) Investment property includes land or a building or both that is kept for capital appreciation
- (C) Both (A) and (B)
- (D) None of the above

16. Electricity Tariffs are fixed :

- (A) By Appropriate Commissions
- (B) Under Electricity (Supply) Act 1948
- (C) Under Electricity Act 1910
- (D) Under Electricity Regulatory Commissions Act 1998

17. As per Sec 17 of the Banking Regulations Act every bank has to transfer to statutory reserve fund A/c :
- (A) 10%
 - (B) 15%
 - (C) 20%
 - (D) 25%
18. The form of a discount on issue of Debentures is in the nature of :
- (A) Deferred Revenue Expenditure
 - (B) Capital loss
 - (C) Revenue loss
 - (D) None of the above
19. Rebate on Bills Discounted is :
- (A) An item of income
 - (B) A liability
 - (C) Income received in advance
 - (D) Income Outstanding
20. The shares of outsiders in the Net Assets in subsidiary company is known as under :
- (A) Outsiders Liability
 - (B) Assets
 - (C) Minority Interest
 - (D) Subsidiary company Liability
21. Which of the following is an application of fund?
- (A) Purchase of Investments
 - (B) Income from Investments
 - (C) Decrease in working capital
 - (D) Sale of Fixed Assets

22. Match the following

Group (A)

- (1) Debtors Turnover Ratio
- (2) Creditors Turnover Ratio
- (3) Return on Equity
- (4) Return on shareholders' fund

Group (B)

- (a) $\frac{\text{Net profit after interest, taxes and preference dividend}}{\text{Equity Capital}} \times 100$
- (b) $\frac{\text{Net credit sales}}{\text{Average Accounts receivable}}$
- (c) $\frac{\text{Net credit purchase}}{\text{Average Accounts payable}}$
- (d) $\frac{\text{Net profit after interest and tax}}{\text{Shareholders fund}} \times 100$

Codes:

- | | | | | |
|-----|-----|-----|-----|-----|
| | (1) | (2) | (3) | (4) |
| (A) | (a) | (d) | (b) | (c) |
| (B) | (c) | (b) | (d) | (a) |
| (C) | (b) | (c) | (a) | (d) |
| (D) | (d) | (a) | (c) | (b) |

23. Cash Proceeds from issuing shares under AS-3 is

- (A) Cash flow from Investing Activity
- (B) Cash flow from Financing Activity
- (C) Cash flow from Operating Activity
- (D) None of these

24. Which of the following statement is correct?

- (A) Break Even Point is the point at which revenue is equal to total cost.
- (B) Angle of incidence is the angle formed at the breakeven point which the sales line cuts the cost line.
- (C) Break even chart is the graphic representation of Cost volume profit relationship.
- (D) All of these

25. _____ is the approach of setting a high premium price of a new product with the intention of reducing the price in the future.
- (A) Penetration pricing (B) Psychological pricing
(C) Multiple unit pricing (D) Skimming pricing
26. When financial statements for a number of years are reviewed and analysed, it is known as _____.
- (A) Internal analysis (B) Inter-firm analysis
(C) Horizontal analysis (D) Vertical analysis
27. Which of the following statement is true?
- (A) Cost center is one in which a manager is held responsible for the cost incurred.
(B) Responsibility center is one in which a manager is held responsible for his performance
(C) Profit Center is one in which a manager is held responsible for both revenue and expense.
(D) All of these
28. If the cost of goods sold is Rs. 2,00,000, the value of opening and closing stock is Rs. 20,000 and Rs. 30,000 respectively, the stock turnover ratio will be
- (A) 8 times (B) 4 times
(C) 6 times (D) 10 times
29. FIFO method of pricing of materials is suitable when
- (A) Material prices are constant (B) Material prices are fluctuating
(C) Material prices are falling (D) Material prices are rising
30. The allocation basis used for applying costs to services on products in activity based costing are called
- (A) Cost Object (B) Cost Driver
(C) Cost Pool (D) Cost Absorption

31. Which of the statements is/are true regarding income by way of Pension?
- (i) Pension is taxable under the head salaries in the income tax return.
 - (ii) For a government employee, a commuted pension is fully exempt.
 - (iii) Filing an ITR is not mandatory of all pensioners.
- (A) Only (i) (B) (i) and (ii)
(C) (i) and (iii) (D) All of the above
32. Which of the following statements is/are true regarding income tax for an individual?
- (i) Under the old regime, the tax slabs are the same for all age groups.
 - (ii) Under the new regime, the rates vary based on age.
 - (iii) Standard deduction is available for both old and new regimes.
- (A) Only (i) (B) (i) and (ii)
(C) Only (iii) (D) All of the above
33. Which of the following does not qualify for deduction under 80C of Income Tax Act?
- (A) Life Insurance Premium
 - (B) Subscription to certain equity shares
 - (C) Housing loan interest
 - (D) National Savings Certificate
34. Which of the following statements is/are true regarding filing ITR?
- (i) Firms and companies must file ITR whether they make a profit or undergo a loss.
 - (ii) Filing an ITR is necessary in case of investment in foreign assets or earnings from foreign assets.
 - (iii) If total income exceeds the prescribed income tax exemption limit of Rs. 3 lakh in a financial year under the new tax regime, it is mandatory to file the return.
- (A) (i) only (B) (i), (ii) and (iii)
(C) (ii) and (iii) (D) None of the above
35. Which of the following product is not exempted from GST?
- (A) Raw silk and silk waste
 - (B) Processed fish and meat
 - (C) Agricultural tools
 - (D) Printed books

36. Which of the following state taxes are not subsumed under the GST?
- (A) Central Sales Tax (B) Property tax
(C) Entry Tax (D) Purchase Tax
37. How many members are there in the GST council?
- (A) 34 (B) 35
(C) 33 (D) 32
38. Which of the following is/are not included in the Conditions to claim input tax credit under GST?
- (i) The dealer should be in possession of tax invoice
(ii) Must not be making supplies under the composition scheme
(iii) GSTR-3B have been filed by the recipient
(iv) The tax charged has not been paid to the government by the supplier
- (A) Only (iii) (B) (i) and (ii)
(C) (ii) and (iii) (D) Only (iv)
39. As per the Customs Act, an area beyond and adjacent to the territorial waters of India is known as :
- (A) Domestic Tariff Area (B) Contiguous zone
(C) Exclusive economic zone (D) Continental Shelf
40. Which among the following is not an exempted service under GST?
- (A) Foreign diplomatic services
(B) Services by way of renting of residential dwelling for use as residence
(C) Services by way of slaughtering of animals.
(D) Supply of tour operators services
41. Which of the following is not an assumption of the Capital Asset Pricing Model (CAPM)?
- (A) The capital market is efficient.
(B) Investors lend or borrow at a risk-free rate of return,
(C) Investors do not have the same expectations about the risk and return.
(D) Investor's decisions are based on a single-time period.

42. Which one of the following is *not* an assumption of the Modigliani-Miller (M-M) approach?
- (A) Capital markets are imperfect
 - (B) Investors have homogeneous expectations
 - (C) All firms can be classified into homogeneous risk classes
 - (D) All investors are rational
43. XYZ Ltd produces and sells 10,000 shirts. The selling price per shirt is Rs. 500. Variable cost is Rs. 200 per shirt and fixed operating cost is Rs. 25,00,000. What is the operating leverage?
- (A) 4 times
 - (B) 12 times
 - (C) 6 times
 - (D) None of these
44. Which among the following is not an assumption of Walter's Model?
- (A) Rate of return and cost of capital are constant
 - (B) Information is freely available to all
 - (C) There is discrimination in taxes
 - (D) The firm has perpetual life
45. In Financial Management, Capital Rationing refers to a situation where:
- (A) Funds are restricted and the management has to choose from amongst available alternative investments
 - (B) Very few feasible investment proposals are available with the management
 - (C) Funds are unlimited and the management has to decide how to allocate them to suitable projects
 - (D) All of these
46. What is the percentage of cost of equity capital of X Ltd, whose risk free rate of return equals to 10%? The firm's beta equals 1.75 and the return on the market portfolio equals to 15%.
- (A) 18.75%
 - (B) 16.5%
 - (C) 12.4%
 - (D) 20%

47. The market price of a equity share is Rs. 125 and a company plans to pay a dividend of Rs. 5 per share. The growth in dividend is expected to be at the rate of 8 percent. What is the cost of equity capital?
- (A) 8% (B) 12%
(C) 16% (D) 20%
48. Which of the following method considers the time value of money when evaluating capital investment proposals?
- (A) Payback Period (B) Accounting Rate of Return
(C) Net Present Value (D) None of the above
49. The shares of ABC Ltd are selling at Rs. 30 per share. The firm had paid dividend at the rate of Rs. 3 per share last year. The estimated growth of the company is approximately 6% per year. What is the percentage of the cost of equity capital of the company?
- (A) 20.2% (B) 12%
(C) 18% (D) 16%
50. Which of the following statements are correct about the equity share capital?
- (i) It is a source of permanent capital
(ii) The dividend payable to equity shareholder is a charge against profit
(iii) In the event of winding up, ordinary shareholders can exercise their claim on assets after the claims of the other suppliers of capital have been met.
- (A) Only (i) and (ii) are correct
(B) Only (ii) and (iii) are correct
(C) Only (i) and (iii) are correct
(D) (i), (ii) and (iii) are correct
51. When demand changes due to the factors other than price is called?
- (A) Shift in Demand
(B) Demand Curve
(C) Law of Diminishing Marginal Utility
(D) Consumers Equilibrium

52. Choose the most appropriate answer :

The one represents those combinations of inputs that will be capable of producing an equal quantity of output.

- (A) Opportunity Cost (B) Isoquant
(C) Break Even point (D) Returns to Scale

53. Choose the most appropriate answer :

The relationship between Average and Marginal Cost curves in the short run

- (i) When Marginal Cost is less than average cost average cost rise
(ii) When Marginal Cost is greater than average cost average cost falls
(iii) When marginal cost is less than average cost, average cost falls and marginal cost is greater than average cost average cost rises
(iv) None of the above

- (A) (iv) (B) (i) and (ii)
(C) (iii) only (D) (i) only

54. Choose the appropriate answer :

The market forms for Price and Output determination includes few firms or few sellers in the market for producing or selling a product

- (A) Perfect Competition (B) Monopoly
(C) Monopolistic Competition (D) Oligopoly

55. Choose the most appropriate answers from given below statements :

The holder of an open cheque can do the following

- (i) Receive its payment over the counter at the bank
(ii) Deposit the cheque in the bearer's own account
(iii) Pass it to someone else by signing on the back of a cheque
(iv) None of the above

- (A) (i) only (B) (ii) only
(C) (iv) only (D) (i), (ii) and (iii) only

61. In which type of audit does the auditor issue an opinion on whether the financial statements are free from material misstatement?
- (A) Tax audit
 - (B) Management audit
 - (C) Social audit
 - (D) Independent financial audit
62. Which of the following statements are correct regarding internal control?
- (I) It helps safeguard assets.
 - (II) It is the sole responsibility of the auditor.
 - (III) It is designed to ensure accuracy in financial records.
 - (IV) It is only applicable to financial reporting processes.
- (A) (I) and (III) only
 - (B) (II) and (IV) only
 - (C) (I), (III) and (IV) only
 - (D) (I), (II) and (III) only
63. Assertion [A]: Tax audits are mandatory for organizations with substantial taxable income.
- Reason [R]: Tax audits are conducted to verify the accuracy of tax-related financial information and ensure compliance with tax regulations.
- (A) Both [A] and [R] are true, and [R] is the correct explanation of [A].
 - (B) Both [A] and [R] are true, but [R] is not the correct explanation of [A].
 - (C) [A] is true, but [R] is false.
 - (D) [A] is false, but [R] is true.
64. Assertion [A]: An energy audit focuses on ensuring that an organization's financial reports accurately reflect energy costs.
- Reason [R]: The main purpose of an energy audit is to evaluate the efficiency of energy usage and identify cost-saving opportunities.
- (A) Both [A] and [R] are true, and [R] is the correct explanation of [A].
 - (B) Both [A] and [R] are true, but [R] is not the correct explanation of [A].
 - (C) [A] is true, but [R] is false.
 - (D) [A] is false, but [R] is true.

- 65.** In which situation is an auditor most likely to issue a “qualified opinion”?
- (A) When financial statements are free of material misstatements.
 - (B) When there are material misstatements that do not pervade the entire financial statement.
 - (C) When the auditor is unable to obtain sufficient audit evidence.
 - (D) When financial statements are not prepared according to applicable financial reporting standards.
- 66.** Which of the following statements are true regarding an auditor’s report?
- (I) It provides absolute assurance about the accuracy of financial statements.
 - (II) It states the auditor’s opinion on the fair presentation of financial statements.
 - (III) It may include a “going concern” warning if there is doubt about the entity’s future.
 - (IV) It guarantees that there are no errors in financial statements.
- (A) (I) and (IV) only
 - (B) (II) and (III) only
 - (C) (II), (III) and (IV) only
 - (D) (I), (II) and (III) only
- 67.** Which of the following statements about corporate announcements by stock exchanges is correct?
- (I) They are made to inform investors and the public of significant company events.
 - (II) They include disclosures about insider trading activities.
 - (III) They are mandatory for companies listed on the stock exchange.
 - (IV) They are primarily for internal company use.
- (A) (I) and (III) only
 - (B) (II) and (IV) only
 - (C) (I), (II) and (III) only
 - (D) (I), (II), (III) and (IV)

68. Which of the following statements about Clause 49 of the Listing Agreement is correct?
- (A) It mandates the appointment of independent directors on the board.
 - (B) It requires companies to publish quarterly financial results.
 - (C) It allows companies to avoid disclosing insider trading information.
 - (D) It applies only to private limited companies.
69. Which of the following statements are true about whistleblowing?
- (I) Whistleblowing involves reporting unethical or illegal practices within an organization.
 - (II) It is only applicable in cases of financial fraud.
 - (III) Whistleblowers are often protected by laws against retaliation.
 - (IV) It is an informal method of raising complaints
- (A) (I) and (III) only
 - (B) (II) and (IV) only
 - (C) (I), (III) and (IV) only
 - (D) (I), (II) and (III) only
70. How long before the commencement of the meeting must a proxy form be submitted at the Registered Office to be effective?
- (A) 24 hours
 - (B) 36 hours
 - (C) 48 hours
 - (D) 72 hours
71. Assertion [A]: Virtual meetings allow participants to vote remotely without attending the meeting physically.
- Reason [R]: The Companies Act, 2013 mandates every company to adopt virtual meetings for all resolutions.
- (A) Both [A] and [R] are true, and [R] is the correct explanation of [A].
 - (B) Both [A] and [R] are true, but [R] is not the correct explanation of [A]
 - (C) [A] is true, but [R] is false.
 - (D) [A] is false but [R] is true.
72. Which of the following statements about corporate governance theories are correct?
- (I) Agency theory focuses on aligning the interests of managers and shareholders.
 - (II) Stewardship theory views managers as stewards who act in the best interest of the company.
 - (III) Stakeholder theory focuses solely on maximizing shareholder wealth.
- (A) (I) and (II) only
 - (B) (I) and (III) only
 - (C) (II) and (III) only
 - (D) (I), (II) and (III)

- 73.** The Companies Act, 2013 governs the incorporation, responsibilities and dissolution of :
- (A) Partnerships
 - (B) Limited Liability Partnership (LLP)
 - (C) Corporations
 - (D) Sole proprietorship

74. Match the following :

Column A	Column B
1. Limited Liability Partnership (LLP) Act	(a) Consumer rights protection
2. Competition Act	(b) Partnership with liability limitation
3. Indian Contract Act, 1872	(c) Legally binding agreements
4. Intellectual Property Rights Protection	(d) Anti-competitive practice prohibition
(A) 1 - (a), 2 - (b), 3 - (c), 4 - (d)	
(B) 1 - (b), 2 - (d), 3 - (c), 4 - (a)	
(C) 1 - (d), 2 - (a), 3 - (c), 4 - (b)	
(D) 1 - (b), 2 - (d), 3 - (a), 4 - (c)	

75. Match the following :

Column A	Column B
1. The Payment of Gratuity Act	(a) 1881
2. The Payment of Bonus Act	(b) 1972
3. The Indian Contract Act	(c) 1872
4. The Negotiable Instruments Act	(d) 1965
(A) 1 - (a), 2 - (b), 3 - (c), 4 - (d)	
(B) 1 - (b), 2 - (d), 3 - (c), 4 - (a)	
(C) 1 - (d), 2 - (a), 3 - (c), 4 - (b)	
(D) 1 - (b), 2 - (d), 3 - (a), 4 - (c)	

76. The use of information and ideas protected by IPR are of :

- | | |
|----------------------|------------------|
| (A) Cultural value | (B) Social value |
| (C) Commercial value | (D) Moral value |

77. The Payment of Bonus Act, 1965 is applicable to employees who have worked for atleast :

- | | |
|------------------------|------------------------|
| (A) 30 days in a year | (B) 90 days in a year |
| (C) 120 days in a year | (D) 180 days in a year |

78. Under the Consumer Protection Act, which of these is NOT a recognized right of consumers :
- (A) Right to be informed
 - (B) Right to protection of environment
 - (C) Right to choose
 - (D) Right to consumer education
79. Which of the following is true about the validity period of a trademark in India?
- (A) 5 years
 - (B) 10 years
 - (C) 15 years
 - (D) 20 years
80. An agreement that is enforceable by law at the option of one or more parties, but not at the option of others, is called :
- (A) A valid contract
 - (B) A voidable contract
 - (C) An illegal contract
 - (D) A void contract
81. Pick out the invalid number among the following :
- (A) $(345)_{10}$
 - (B) $(1101)_2$
 - (C) $(A10)_{16}$
 - (D) $(192)_8$
82. The 16 bit coding system that can represent characters from different languages all over the world is :
- (A) EBCDIC
 - (B) ASCII
 - (C) UNICODE
 - (D) ISCII
83. _____ is an optical storage device.
- (A) DVD
 - (B) Hard Disk
 - (C) USB Drive
 - (D) Memory Card

84. Allocation and deallocation of processes and scheduling of various system resources is a function of :
- (A) Interpreter (B) Utility software
(C) Operating System (D) Application software
85. Select the input device used to recognise the printed text in a scanned image and convert it to proper text format.
- (A) Graphic Tablet (B) OCR
(C) MICR (D) OMR
86. Choose the correct absolute cell reference in MS-Excel among the following :
- (A) \$A4 (B) A\$4\$
(C) \$A4\$ (D) \$A\$4
87. In MS-WORD The keyboard shortcut to paste the contents of clipboard is :
- (A) Ctrl + A (B) Ctrl + V
(C) Ctrl + C (D) Ctrl + X
88. The presentation view in MS-PowerPoint that displays only the text in your slides, not pictures or other graphical items is :
- (A) Slide Sorter View (B) Handout View
(C) Outline View (D) Notes View
89. The MS- Excel function that counts the number of cells that are not empty in a range :
- (A) COUNTIF() (B) COUNTA()
(C) COUNT() (D) COUNTROWS()
90. A faded text or graphics appearing in the background of a document to show ownership or discourage unauthorized use is called :
- (A) Header (B) Cropmark
(C) Watermark (D) Superscript

91. Which of the following statements is/are TRUE regarding the object oriented concept in C++?
- (i) A private element in a class is visible to its direct child only.
 - (ii) Operators can be overloaded in C++.
 - (iii) C++ supports multiple and multilevel inheritances.
- (A) Only (i) and (ii)
 - (B) Only (ii) and (iii)
 - (C) Only (i) and (iii)
 - (D) All of the above (i), (ii) and (iii)
92. Which of the following statements causes errors in a C++ program?
- (A) `char *str = "hello";`
 - (B) `string str = "hello";`
 - (C) `char str[10] = {"hello"};`
 - (D) None of the above
93. Which of the following is/are done by the CLR in VB.NET?
- (i) Memory Management
 - (ii) Exception Handling
 - (iii) Garbage Collection
- (A) Only (i)
 - (B) Only (i) and (iii)
 - (C) Only (ii) and (iii)
 - (D) All of the above (i), (ii) and (iii)
94. Which one of the following statements is TRUE for an array initialization in VB.NET?
- (A) `Dim numbers = New Integer() {1, 2, 4, 8}`
 - (B) `$numbers = array(1, 2, 4, 8);`
 - (C) `let numbers = [1, 2, 4, 8];`
 - (D) `int[] numbers = {1, 2,4, 8};`
95. In DBMS, Which of the following constraints is most closely related to referential integrity?
- (A) PRIMARY KEY
 - (B) UNIQUE
 - (C) DEFAULT
 - (D) FOREIGN KEY

96. Which of the following statements is/are TRUE in SQL?
- (i) The LIKE operator can be used for string pattern matching.
 - (ii) The WHERE clause is used to find the location of a particular record in the disk.
 - (iii) The DISTINCT clause removes duplicates from the result set.
- (A) Only (i) and (ii)
 - (B) Only (i) and (iii)
 - (C) Only (ii) and (iii)
 - (D) All of the above (i), (ii) and (iii)
97. Which of the following types of languages in SQL contains the statement TRUNCATE?
- (A) DDL
 - (B) DML
 - (C) DCL
 - (D) TCL
98. Which of the following is the correct expansion of URL?
- (A) Universal Resource Location
 - (B) Universal Reference Library
 - (C) Uniform Resource Locator
 - (D) Universal Resource Library
99. Which of the following HTML tags does NOT come under the BODY tag?
- (A) <blockquote>
 - (B) <embed>
 - (C) <label>
 - (D) <link>
100. Which of the following is NOT a mouse event in Javascript?
- (i) onclick
 - (ii) oncontextmenu
 - (iii) oninput
- (A) Only (ii)
 - (B) Only (ii) and (iii)
 - (C) Only (iii)
 - (D) All of the above (i), (ii) and (iii)

SPACE FOR ROUGH WORK

SPACE FOR ROUGH WORK