

M.B.Com. - Semester IV

Sample Questions

Subject	Unit	Question	Option A	Option B	Option C	Option D	Correct Option
CORPORATE FINANCIAL ACCOUNTING	6	THE EXPECTED PROFIT ON CAPITAL EMPLOYED IS	NORMAL PROFIT	SUPER PROFIT	FUTURE MAINTAINABLE PROFIT	APPROPRIATED PROFIT	A
CORPORATE FINANCIAL ACCOUNTING	1	WHICH OF THE FOLLOWING IS A FUNDAMENTAL ACCOUNTING ASSUMPTIONS	CONSERVATISM	PRUDENCE	MATERIALITY	ACCRUAL	D
CORPORATE FINANCIAL ACCOUNTING	1	WHICH OF THE FOLLOWING IS NOT THE PART OF FINANCIAL STATEMENT	BALANCE SHEET	PROFIT AND LOSS	SUSTAINIBILITY REPORT	NOTES TO ACCOUNT	C
CORPORATE FINANCIAL ACCOUNTING	2	BORROWING COST IS GIVEN UNDER	IND AS 23	IND AS 108	IND AS 12	IND AS 16	A
CORPORATE FINANCIAL ACCOUNTING	2	PLANT PROPERT AND EQUIPMENTS ARE GIVEN UNDER	IND AS 23	IND AS 108	IND AS 12	IND AS 16	D
CORPORATE FINANCIAL ACCOUNTING	3	QUALIFYING ASSETS MAY INCLUDE	MATURING WHISKEY	INVENTORY WHICH IS QUICKLY CONVERTED FOR SALE.	ASSET READY FOR USE WHEN ACRIURED	FINANCIAL ASSET	A

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CORPORATE FINANCIAL ACCOUNTING	3	THE WEIGHTED AVERAGE OF THE BORROWING COST APPLICABLE TO THE BORROWING OF THE ENTITY THAT ARE OUTSTANDING DURING THE PERIOD IS KNOWN AS	BORROWING RATE	CAPITALIZATION RATE	INTEREST RATE	FINANCE RATE	B
CORPORATE FINANCIAL ACCOUNTING	4	WHICH OF THE FOLLOWING EPS IS DISCLOSED IN CONSOLIDATED FINANCIAL STATEMENT	NONE OF THE BELLOW	SEPARATE EPS	CONSOLIDATED EPS	ALL OF THE ABOVE	C
CORPORATE FINANCIAL ACCOUNTING	4	WHEN THE POTENTIAL SHARES ARE CONSIDERED AS DILUTIVE	WHEN THEY INCREASE EPS FROM CONTINUING OPERATION	WHEN THEY DECREASE EPS FROM CONTINUING OPERATION	ANY OF THE ABOVE	NONE OF THE ABOVE	B
CORPORATE FINANCIAL ACCOUNTING	5	THE VALUE ENTITY MIGHT OBTAIN FROM DISPOSAL OF ASSET IS KNOWN AS	FAIR VALUE	DEPRECIABLE VALUE	CARRYING AMOUNT	RESIDUAL VALUE	D
Financial Management	1	_____ is the capacity of the organisation to meet urgent needs	Flexibility	Liquidity	Borrowings	Fresh Issue	B
Financial Management	1	Debentures have _____ rate of interest.	Fixed	Variable	Occasional	Optional	A
Financial Management	2	Long-term decisions are called as _____ decisions.	Working Capital	Future	Past	Capital Budgeting	D
Financial Management	2	The most reliable method for financing capital budget decisions is _____.	NPV	ARR	Payback	Post Audit Method	A

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Financial Management	3	Shortage of working capital may result in _____.	Higher Trade Discount	Higher Cash Discount	Poor Credit Worthiness	Higher Tax Benefits	C
Financial Management	3	_____ is not a spontaneous liability.	Creditors	Provision for Taxes	Term Loans	Salary accrued but not due	C
Financial Management	4	Certificate of deposit is issued by _____.	Banks	Insurance Companies	Management Companies	Chit Funds	A
Financial Management	4	The technique to determine optimum level is _____.	EOQ	Carrying Cost	Lead Time	Total Cost	A
Financial Management	5	Performance of any organisation depends on _____.	Political factors	Social factors	Critical factors	Prime factors	C
Financial Management	5	Strategic Financial management caters to the interest of _____.	All Shareholders	All Customers	All Suppliers	All Stakeholders	D
Indirect Tax	I & III	State Taxes to be subsumed under GST include	State VAT	Central Sales Tax	Entry Tax	State VAT, Central Sales Tax and Entry Tax	D
Indirect Tax	I & III	Indian GST model has _____ tier rate structure	3	4	5	6	B
Indirect Tax	I & III	Tax on supplies of taxable goods / services by an unregistered person to a registered person is to be paid by the registered person on	Proportionate basis	Reimbursement basis	Reverse Charge basis	Partial charge basis	C
Indirect Tax	I & III	Compensation under GST Compensation to States Act, 2017 will be provided to a State for a period of _____ years from the date on which the State brings its SGST Act into force	3	4	5	6	C

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Indirect Tax	II	Within how many days a person should apply for registration?	Within 60 days from the date he becomes liable for registration	Within 30 days from the date he becomes liable for registration	No time limit	Within 5 days from the date he becomes liable for registration	B
Indirect Tax	II	Aggregate turnover excludes	Central Tax	State Tax	Cess	Central Tax, State Tax and Cess	D
Indirect Tax	II	If application for registration is _____, the registration shall be effective from the date on which the person becomes liable for registration	Made within 30 days	Not made within 30 days	Made within 60 days	Not made within 30 days	A
Indirect Tax	IV	Supplier _____ person acting as an agent	Includes	Excludes	Means	Is	A
Indirect Tax	IV	For catering services provided at an opening ceremony of a cricket tournament, place of supply will be the place _____.	where event is actually held	date of issue of invoice	Delhi	Where admission takes place	A
Indirect Tax	IV	Lodging services on a vessel provided, the place of supply will be the place where the _____.	Vessel embarks	Vessel is located	Vessel Stops	Vessel sinks	B
Advertising and Sales Management	I	Advertising is any paid form of _____ presentation	Personal	Face to face	Non-personal	Individual	C
Advertising and Sales Management	I	Advertising provides employment opportunities for many talented people like _____.	Painters	Teachers	Doctors	CA	A
Advertising and Sales Management	I	Advertising in Mumbai city for educational classes is an example of _____based advertising.	Media	Audience	Function	Area	D
Advertising and Sales Management	II	_____ is the first element of copy that reader is going to see in the print ads.	Body copy	Headline	Slogan	Logo	B

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Advertising and Sales Management	II	Direct questioning is the _____ test method of pre-testing advertising	Projective	Mechanical	Laboratory	Opinion	D
Advertising and Sales Management	II	Washing Powder Nirama advertising shows _____ as social values.	Passive role of women	Caretaker of family	Healthy outlook	Support Herbal	A
Advertising and Sales Management	III	In the organisation the _____ is the direct link between the product and the customer.	CEO	Manager	Sales team	Intermediaries	C
Advertising and Sales Management	III	lectures by experts on various aspects of selling is one of the _____ methods.	On the Job	Off the job	with the job	in the job	B
Advertising and Sales Management	IV	The first step in sales planning is to clearly define the _____.	Sales problem	Sales activities	Sales promotion	Sales objectives	D
Advertising and Sales Management	IV	Territorial estimate method is also known as _____ approach.	Similar	Critical path	Grassroots	Green grass	C
TOURISM MANAGEMENT	I	_____ is a person who make a tour for pleasure and sightseeing traveller.	Tourist	Tour Operator	Travel Guide	Travel Agent	A
TOURISM MANAGEMENT	I	_____ tourism involves travelling to naturopathy centres and health resorts.	Recreational	Social	Medical	Adventure	C
TOURISM MANAGEMENT	I	Maharashtra State L evel Tourism planning is a _____ level of planning.	International	National	Regional	Destination	C

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TOURISM MANAGEMENT	II	Which is not a manmade Tourism product ?_____	Beaches	Historical monuments	Museums	Theme park	A
TOURISM MANAGEMENT	II	_____ pricing occurs when a company adjust its basic price to accommodate different customers.	Skimming	Penetration	Discrimination	Promotional	C
TOURISM MANAGEMENT		_____ is a push marketing strategy.	personal selling	Sales promotion	Advertising	Social media networks	A
TOURISM MANAGEMENT	III	It is a type of travel agent that is located in the premises of corporate offices to make travel arrangement of employees_____.	Commercial Agency	Full service Agency	Retail travel Agency	Implant Agency	D
TOURISM MANAGEMENT	III	WTTC means _____ .	World Tourism and Travel Council	World Travel Trade Council	World Travel and Tourism Council	World Tourism Trade Council	C
TOURISM MANAGEMENT	IV	Environmental issues are focused in following approach of sustainable tourism_____.	Boosterism	Physical spatial approach	Economic approach	Community oriented approach	B
TOURISM MANAGEMENT	IV	_____ scheme focus on holistic development of heritage cities.	PRASAD	HRIDAY	VOA	MICE	B
Retail Management	I	The word retail is derived from the _____ word 'retailer'.	French	Italian	Latin	Greek	A
Retail Management	I	_____ is one that rides piggyback on another retail outlet.	Kiosk	Discount store	Stopover store	Superstore	C
Retail Management	I	Ethics is related to _____ of the retailers and the rights of its customers.	Primary function	Social responsibility	Growth	Profit	B
Retail Management	II	Under _____ strategy, the retail company promotes the product through a reseller.	In	Out	Pull	push	D

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Retail Management	II	_____ is one of the CRM areas in retailing.	Record Customer purchases	Look after Product	Consider Promotion	Safety of employees	A
Retail Management	III	_____ merchandising can include elements of spacing, lighting, and design.	Product	Visual	Retail	Digital	B
Retail Management	III	_____ require easy access to let the customer quickly make a purchase.	Speciality goods	Costly goods	Luxurious goods	Convenience goods	D
Retail Management	III	A good store layout provides you with the opportunity of influencing_____.	Store turnover	Employee's relations	Threat	Business relation	A
Retail Management	IV	_____ retailing is the practice of reducing environmental waste in every section of business	White	Red	Green	Environment	C
Retail Management	IV	E-tailing requires strong _____ for the success in business.	Building	Branding	Location	Behaviour	B