B.Com 2016-2017

1.	Choose the correct article from the given options:		
	(a) The a (b) The the (c) A		
	(a) The, the (c) A an (d) A the		
2.	Choose the coreect article from the given entire		
	goat is under		
	(a) A, they (b) The, is (c) The the (d) A an		
3.	Choose the correct noun from the given options.		
	It was told so by the teacher		
	(a) themselves (b) itself (c) himself (d) yourself		
4.	Tounch is to push as sip is to		
	(a) taste (b) swallow (c) chew (d) draught		
5.	Fill in the following blank with the most appropriate pronoun.		
	One must work hard to achieve goal		
	(a) one's (b) her (c) his (d) their		
	Read the passage carefully and answer the given questions		
	from 6-13		
The sitting room crawled with toys, clothes, books and abandoned			
	kitchen utensils. A pack of toilet rolls stood on the table; five tins		
	of baked beans nested on the sofa. Attempts had been made to		
	unpack shopping bags, but at some stage between bag and cupboard each attempt had foundered. If a bag had been emptied,		
	it lay on the floor and gaped at the mess. Emergency rations of		
	food marked the path from door to sofa to table. Nazneen picked		
	her way across the room without comment. It gave her some		
	satisfaction. For years she had felt she must not relax. If she		
	relaxed, things would fall apart. Only the constant vigilance and		
planning, the low-level, unremarked and unrewarded activity of a			
	woman, kept the household from crumbling.		
	6. The sitting room crawled 'may refer to -		
	(a) walked (b) littered with (c) was crowded (d) None		
	7. 'Abandoned' here means: (a) alone (b) stopped (c) wanted (d) left carelessly		
	(a) alone (b) stopped (b)		
	8. The word 'foundered' comes from: (a) founder (d) found		
	(a) founder (b) find (c) flounder (d) found		
	9. Why did the messy room give Nazneen satisfaction?		
	(a) She likes mess (b) She is unusual		
	(c) She is convinced of not relaxing ever		
	(d) She likes her children acting natural		

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(a) He told his brother that he 2016-2017			
(a) He told his brother that he was never going to live with			
(b) He told his brother that he is never going to live with			
(c) He said to his brother that he was never going to home			
The brother liever to live in the home			
23. Choose the correct verb			
They when they are ready			
(a) () and (1)			
(a) Come (b) came (c) will come (d) have come 24. Antonym for word – ally is			
(a) west (b) enemy (c) bottom (d) wane			
25. Choose the correct verb. The boys television every			
night unless they have homework			
(-) W (1 (1)			
(a) Watch (b) watches (c) watched (d) watching 26. Capital fund is equal to:			
(a) Current Assets – Current Liabilities (b) the excess of total assets even total autoida liabilities			
(b) the excess of total assets over total outside liabilities(c) the excess of expenditure over income			
(d) the excess of fixed assets over fixed liabilities			
27. Donation received for a special purpose are			
(a) Liability (b) Asset (c) Capital Receipts (c) None			
28. An analysis in which the firm's ratio values are compared to			
those of a key competitor or group of competitors, primarily			
to identify areas for improvement is called:			
(a) Time- series analysis (b) Benchmarking			
(c) Combined analysis (d) Quantitative			
29. Current liability of a company is Rs. 30,000. If current ratio			
is 3:1 and quick ratio is 1:1, than, the value of stock in trade			
(a) 80,000 (b) 1,00,000 (c) 60,000 (d) 1,20,000			
30. Stock turn over ratio is 2.5 times. Average stock is Rs.			
40,000. What will be cost of goods sold if profit 25% cost?			
(a) Rs. 1,00,000 (b) Rs. 80,000 (c) Rs. 1,25,000 (d) 1,20,000			
31. What is ideal quick ratio?			
(a) 1:1 (b) 2:1 (c) 1:2 (d) 3:2			
32. The revised accounting standard AS-3 for cash flow			
statement was issued in			
(a) May-1997 (b) June-1997 (c) April-1997 (d) March-1997			
33. Ratio provides a measure of a company's			
performance			
(a) Definitive (b) Gross (c) Relative (d) Quantitative			

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- 34. In the event of death of a partner, the amount of General Reserve is transferred to Partners Capital Accounts in
 - (a) the new profit haring ratio
 - (b) the old profit sharing ratio
 - (c) the capital ratio (d) the capital gearing ratio
- 35. Interest payable on the capitals of the partners is charged to
 - (a) Profit and Loss Account (b) Realisation Account
 - (c) Profit and Loss Adjustment Account
 - (d) Profit and Loss Appropriation Account
- 36. If the goodwill raised at the time of retirement of a partner to be written off, then the capital accounts of the remaining partners is debited in
 - (a) New profit sharing ratio
- (b) Capital ratio
- (c) Old profit sharing ratio
- (d) Sacrificing ratio
- 37. Which one of the following firm is considered to be illegal to do trading business?
 - (a) A firm with 11 partners (b) A firm with 18 partners
 - (c) A firm with 20 partners (d) A firm with 22 partners
- 38. D is admitted into partnership for he is required to bring 20,000 as goodwill to pay B and C in ratio of 3:2 but unable to bring cash immediately he agreed to pay later on. The account debited for transfer of goodwill to old partners will
 - (a) I's Capital A/c

(b) Cash A/c

- (c) D's goodwill A/c
- (d) D's loan A/c
- 39. A firm's balance sheet at the time of dissolution of a firm shows the following items on the liabilities side.
 - 1- Loan from partner
- 2- Loan from partner's wife

3- Creditors

- 4- Bank overdraft
- 5- Provision for depreciation 6- Profit and Loss Account Which of these items should be transferred to Realisation A/c
- (a) 2,3,4,5,6
- (b) 1,2,3,4,5
- (c) 3.4.5
- (d) 2.3.4
- 40. Discount on issue of shares (to be written off after next 12 months) is to be shown under which head as per Balance Sheet under Companies Act 2013 norms/
 - (a) Current Assets

- (b) Current Liabilites
- (c) Equity and Other Liabilites
- (d) Non-Current Assets
- 41. Y limited purchased the Sundry Assets of M/s Z Industries for Rs. 17,60,000 payable in fully paid shares of Rs. 100 each State the number of shares, when shares are issued at par:

- (a) 35200 shares
- (b) 176000 shares
- (c) 17600 shares
- (d) 352000 shares
- 42. The directors of Pankaj Limited resolved to forfeit 100 equity shares of Rs. 10 each, Rs. 7.50 paid up, for non payment of the final call money of Rs. 2.5 per share. 500 of these shares were reissued at Rs. 7 per share as fully paid up. The amount to be transferred to the capital reserve account would be:
 - (a) Rs. 2,500(b) Rs. 2,250 (c) Rs. 3,500 (d) Rs. 3,750
- 43. Every company shall prepare its Balance Sheet of financial year according to provisions of
 - (a) Part I of Schedule IV, Section 211
 - (b) Part II of Schedule VI, Section 211
 - (c) Part I of Schedule VI, Section 211
 - (d) Part II of Schedule IV, Section 211
- 44. Pankaj Limited issued a prospectus inviting application for 2000 shares. Applications were received for 3000 shares and pro rata allotment was made on the application for 2400 shares. If Anmol has been allotted 40 shares, how many shares he must have applied for?
 - (a) 40
- (b) 44
- (c) 48
- (d) 52

(c) Ms Excel(d) None

- 45. Which of the following programme of M/s Office is mot helpful in generating balance sheet. (a) Ms Word (b) Ms Power Point
- 46. Policy formation is the function of
 - (a) Top level managers
- (b) Middle level managers
- (c) Operational management(d) Lower level managers
- 47. Which of the following is not an element of direction?
 - (a) Motivation

(b) Communication

(c) Suppervision

- (d) Delegation
- 48. "Grapevine" is a term used in relation to
 - (a) formal communication (b) informal communication
 - (c) both formal and informal communication
 - (d) this term is not used in relation to communication
- 49. The planning in business implies
 - (a) A process of comparing actual performance with standard
 - (b) A process of inte graing the people with Organisation
 - (c) Deciding in advance the objectives of the Organisation and the means for attaining them
 - (d) A process of pulling all the points of Organisation together towards achievement of its pre-determined goals

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suppose consumer taste shifts in c	2016-201
equilibrium quantiy will and equilibr	of apples. As resul
(a) Increase, decrease (b) D	ium price will
t -magga inormaga	ecrease, increase
62. Equilibrium price remains the same when:	ecrease, decrease
(a) Increase in demand = Increase in suppl	L.
(b) Increase in demand > Decrease in supp	ly '
(c) Decrease in demand > Increase in supp	Dly
(d) Increase in demand = Decrease in supp	oly
63. Which of the following is not an appropri	oly ·
of Market demand?	riate base of analysis
(a) The factors which determine the size o	6.11
(b) Elasticities of demand (c) Minimum	l demand
(d) Possibility of sales promotion through ma	nipulation of sales
64. The type of goods for which demand decr	anipulation of price
income are known as:	cases with the rise in
	ferior Goods
	uperior Goods
65. Which financial body provides financia	l assistance to Less
Developed Countries on soft loan basis?	200
(a) ADB (b) IDA (c) IFC	(d) World Bank
66. Which of the following is not a direct tax?	
(a) Income tax (b) Wealth tax (c) house ta	x (d) Excise tax
67. Which of the following is not correct?	
(a) Fiscal deficit=Revenue defict +Capital	deficit
(b) Fiscal deficit=Revenue deficit+Capital and orther liabilities of the governmentn	deficit+Borrowings
(c) Fiscal deficit= Total expenditure – Total	al ranainta
(d) Fiscal deficit – Interest payments = Printerest	mary deficit
68. Which one of the following is not a method	d of Credit Control?
(a) Bank Rate (b) Credit Deposit Ratio (c)	CRR (d) SLR
69. Producer's equilibrium in monopoly is dete	ermined where
(a) $AR+AC$ (b) $AR=MR$ (c) $TR=TC$	(d) $MR=MC$
70. Which measure of money supply is least li	•
(a) M_1 (b) M_2 (c) M_3	(d) M_4
71. The coordinates of the points which div	ides the join of the
points (8,9) and (-7,4) internally is (a) 2, 5) (b) (5, 7) (c) (2,7)	(4) (7.5)
72. The angle between two lines whose inclina	(d) (7, 5)
θ_1 and θ_2 is given by:	mons to the x-axis

(a) $\tan \theta = \frac{m_1 - m_2}{1 + m_1 \cdot m_2}$ (b) $\tan \theta = \frac{m_1 + m_2}{1 - m_1 \cdot m_2}$

(c) $\tan \theta = \frac{m_1 - m_2}{1 - m_1 m_2}$ (d) $\tan \theta = \frac{m_1 + m_2}{1 + m_1 m_2}$

73. The quadratic equation whose roots are $(3+\sqrt{2})$ and $(3-\sqrt{2})$

(a) $x^2-6x+7=0$

(b) $x^2+6x+7=0$

(e) $x^2+6x-7=0$

(d) $x^2-6x-7=0$

74. The 9th term of the arithmetic progression 2,5,8 is

(a) 25

(b) 26

(c) 15

(d) 21

75. If N, Z Q and R denote set of natural, set of integer, set of rationals and set of real numbers then which statement is not true:

(a) NCZ

(b) ZCQ

(c) QCN

(d) QCR

76. The mean of 25 observations is 36. The mean of first 13 observations is 32 and that of last 13 observations is 39. The value of 13th observation is

(a) 20

(b) 23

(c) 32

(d) 40

77. A distribution has mean=8.5, median =8.3, and mode =7.4. Then, distribution is

(a) Positively skewed

(b) Negatively skewed

(c) Symmetric

(d) Having two modes

78. The coefficient of correlation between x and y is 0.6. Their covariance is 4.8 and variance of x is 9, then standard deviation of y is

(a) $\frac{4.8}{3x0.6}$ (b) $\frac{0.6}{4.8x3}$ (c) $\frac{3}{4.8x0.6}$ (d) $\frac{4.8}{9x0.6}$

79. Laspeyr's index numbers possess

(a) downward bias (b) no bias

(c) upward bias

(d) none of the above

80. In order to get at least once a head with probability ≥ 0.9, the number of times a coin needs to be tossed is

(a) 3

(b) 4

(c) 5

(d) 6

81. Find out the alternative which will replace the questions mark. Flow: River:: Stagnant: ?

(a) Rain

(b) Stream

(c) Pool

(d) Canal

82. Embarrassed is related to humiliated in the same manner as frightened is related to

(a) terrified (b) agitated (c) courageous (d) reckless

83. In an examination, 7500 candidates appeared. Each was offered either Physics or Mathematics or both. If 75% were Physics and 45% mathematics, how many were offered both?

(a) 1000

(b) 1500

(c) 1750

(d) 2000

84. A batsman scored 110 runs which included 3 boundaries and 8 sixes. What percent of his toal score did he made by running between the wickets?

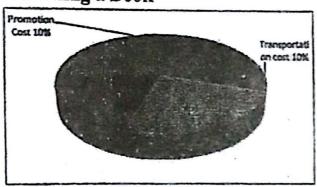
(a) 45%

(b) $45\frac{5}{11}\%$ (c) $45\frac{6}{11}\%$

(d) 55%

85. The following pie-chart shows the percentage distribution of the expenditure incurred in publishing a book. Study the piechart and the answer the questions based on it.

Various Expenditure (in percentage) Incurred in Publishing a Book



If for a certain quantity of books, the publisher has to pay Rs. 30,600 as printing cost, then what will be amount of royalty to be paid for thee books?

(a) Rs. 19,450 (b) Rs. 21,200 (c) Rs. 22,950 (d) Rs. 26,150

86. If Mohan's father is the only son of the grand-mother of Swapna, how the said Mohan is related to Swapna?

(a) Father (b) Grand Father (c) Daughter (d) Brother

87. From his house, Lokesh went 15 km to the north. Then he turned west and covered 10 km. Then, he turned south and covered 5 km. Finally, turning to east covered 10 km. In which direction he is from his house?

(a) East (b) West

(c) North

(d) South

88. Car: Garage:: Aeroplane:?

(a) Airport (b) Depot

(c) Hangar

(d) Harbour

89. Atom: Matter:: Particle:?

(a) Proton (b) Electron

(d) Dust (c) Molecule

90. 2, 6, 11, 17 (----) 32,

(a) 22

(b) 23

(c) 24

. (d) 28

B.Com.-10 2016-2017 91. In India, the term Black Revolution is associated with (a) Self-deptendence in the production of coal (b) Nurturing the Black Soil (c) Self-dependence in the production of petroleum crude oil (d) Self-dependence in the production of black crops 92. The main aim of SAARC is: (a) Regional Cooperation (b) Internal affairs (d) Peaceful coexistence (c) Non-alignment 93. Golden Quadrilateral Comprising National Highways connects: (a) Delhi-Mumbai-Chennai-Hyderabad-Delhi (b) Delhi-Mumbai-Chennai-Kolkata-Delhi (c) Delhi-Mumbai-Bengaluru-Kolkata-Delhi (d) Delhi-Mumbai-Bengaluru-Kolkata- Hyderabad 94. The members of Lok Sabha hold office for a team of: (a) 4 years (b) 5 years (c) 6 years (d) 3 years 95. What is the colour of sunlingt? (a) yellow (b) Pale yellow (c) Bright Red (d) White 96. Which state is to host the 36th National Games in 2016? (b) Goa (c) Tamil Nadu (d) Telangana (a) Karnataka 97. Who is the first Asian Winner of Nobel Prize? (a) C.V. Raman (b) Rajiv Gandhi (c) Rabindranath Tagore (d) Mother Teresa 98. Which among the following is an example of direct tax? (a) Sales tax (b) Excise Duty (c) Estate Duty (d) None 99. The main security guard of International Trade is: (b) World Bank (c) WTO (a) IMF (d) IFC 100. India is the founder member of: (a) IMF (b) IBRD (c) WTO (d) All of the above Answers:- B.Com 2016-2017 (Paper Series-A) 1-a, 2-c, 3-c, 4-b, 5-a, 6-c, 7-d, 8-a, 9-c, 10-b, 11-d, 12-c, 13-b, 14c, 15-a, 16-b, 17-b, 18-c, 19-c, 20-a, 21-c, 22-b, 23-b, 24-b, 25-a, 26-b, 27-c, 28-b, 29-c, 30-a, 31-a, 32-d, 33-c, 34-b, 35-d, 36-c, 37d, 38-d, 39-d, 40-d, 41-c, 42-b, 43-c, 44-c, 45-c, 46-a, 47-d, 48-b, 49-c, 50-d, 51-b, 52-a, 53-a, 54-a, 55-a, 56-d, 57-d, 58-b, 59-a, 60b, 61-c, 62-a, 63-c, 64-b, 65-b, 66-d, 67-b, 68-b, 69-d, 70-d, 71-c, 72-a, 73-a, 74-b, 75-c, 76-a, 77-a, 78-a, 79-c, 80-b, 81-c, 82-a, 83b, 84-b, 85-c, 86-d, 87-c, 88-c, 89-d, 90-c, 91-c, 92-a, 93-b, 94-b,

95-d, 96-b, 97-c, 98-d, 99-c, 100-d