Test Booklet Code & Serial No. प्रश्नपत्रिका कोड व क्रमांक

Paper-II MANAGEMENT

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Signature and Name of Invigilate	
1. (Signature)	···· (In figures as in Admit Card)
(Name)	Seat No.
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(Name)	OMR Sheet No.
JUN - 51219	(To be filled by the Candidate)
Time Allowed : 2 Hours]	[Maximum Marks : 200
Number of Pages in this Booklet : 24	Number of Questions in this Booklet : 100
Instructions for the Candidates Write your Seat No. and OMR Sheet No. in the spon the top of this page. This paper consists of 100 objective type questions. I will carry two marks. All questions of Paper II will b At the commencement of examination, the quewill be given to the student. In the first 5 minimage of the student of the	Tach question e compulsory. stion booklet ates, you are examine it as tear off the Do not accept oklet. questions on the cover ges/questions or the cover ges/questions or the cover tilator or any and correct illutor within the Question time will be heet Number rked (A), (B),
5. Your responses to the items are to be indicated Sheet given inside the Booklet only. If you man	k at any place
other than in the circle in the OMR Sheet, it will not 6. Read instructions given inside carefully. 7. Rough Work is to be done at the end of this book 8. If you write your Name, Seat Number, Phone No any mark on any part of the OMR Sheet, except allotted for the relevant entries, which may didentity, or use abusive language or employ any means, you will render yourself liable to disqual 9. You have to return original OMR Sheet to the inviend of the examination compulsorily and must not you outside the Examination Hall. You are, how to carry the Test Booklet and duplicate copy of O	beevaluated. 5. या प्रश्नपत्रिकेतील प्रश्नाची उत्तरे ओ.एम.आर. उत्तरपत्रिकेतच दर्शवावीत इतर ठिकाणी लिहिलेली उत्तरे तपासली जाणार नाहीत. 6. आत दिलेल्या सूचना काळजीपूर्वक वाचाव्यात. प्रश्नपत्रिकेच्या शेवटी जोडलेल्या कोऱ्या पानावरच कच्चे काम करावे. 7. प्रश्नपत्रिकेच्या शेवटी जोडलेल्या कोऱ्या पानावरच कच्चे काम करावे. 8. जर आपण ओ.एम.आर. वर नमूद केलेल्या ठिकाणा व्यत्तिरीक्त इतर कोठेही व्याविद्यालया किलाली आढळून आल्यास अथवा असभ्य भाषेचा वापर किंवा इतर गैरमागाँच अवलंब केल्यास विद्यार्थ्याला परीक्षेस अपात्र ठरविण्यात येईल. 9. परीक्षा संपल्यानंतर विद्यार्थ्याने मूळ ओ.एम.आर. उत्तरपत्रिका पर्यवेक्षकांक खेला परत करणे आवश्यक आहे. तथापि, प्रश्नपत्रिका व ओ.एम.आर. उत्तरपत्रिकेचे
conclusion of examination. 10. Use only Blue/Black Ball point pen. 11. Use of any calculator or log table, etc., is prohib	10. फक्त निळ्या किंवा काळ्या बॉल पेनचाच वापर करावा.

12.

चुकीच्या उत्तरासाठी गुण कपात केली जाणार नाही.

12.

There is no negative marking for incorrect answers.

Management Paper II

Time Allowed: 120 Minutes]

[Maximum Marks: 200

Note: This Paper contains **Hundred** (100) multiple choice questions. Each question carrying **Two** (2) marks. Attempt *All* questions.

- 1. Which of the following is *not* an example of systematic risk?
 - (A) The government changes the interest rates and the corporate tax rate is increased
 - (B) The inflation rate increases
 - (C) The company workers declare strike
 - (D) The government withdraws tax on dividend payments by companies
- 2. If the value of NPV for a project is zero, its PI will be:
 - (A) Zero
 - (B) One
 - (C) More than one
 - (D) Less than one

- 3. Which of the following is *not* a form of takeover ?
 - (A) Friendly
 - (B) Hostile
 - (C) Backflip
 - (D) Divestiture
- 4. The share valuation model which states:

$$P = \frac{D}{K_o - g}$$

where

P = Price of equity shares

D = Initial dividend

 $K_e = Cost$ of equity capital and

g = Expected growth rate in earnings

is related to

- (A) Walter's Model
- (B) Gordon's Model
- (C) M-M Model
- (D) Porter's Model

5.	is a sale of the	8.	Which of the following statements is
	existing firm to the management.		false ?
	(A) Leveraged buyout		(A) An option writer is one who sells
	(B) Management buyout		an option contract.
	(C) Spin-off		(B) Expiration date is the date
	(D) Split-up		beyond which the option has no value.
6.	APT as a model of security pricing is based on the concept of:		(C) Writing a call option and a put option will result in the same
	(A) Arbitrage		payoffs to writer when spot
	(B) Equilibrium		falls.
	(C) Allocation		(D) A holder of a call option can
	(D) Amalgamation		incur losses at the most upto the
7.	A portfolio consists of two securities		premium amount he pays.
	with expected returns of 12% and	9.	As per factoring agreement the
	16% respectively. If the first security		becomes responsible for
	accounts for 40% of portfolio, the		all credit control, sales accounting
	return of portfolio will be:		and debt collection from the buyers.
	(A) 14%		(A) Control officer
	(B) 14.4%		(B) Debtor
	(C) 16%		(C) Factor
	(D) 12%		(D) Sales Accountant

- 10. A rate of Rs. 73 per U.S. dollar is an example of quotation.
 - (A) American
 - (B) Indiana
 - (C) Direct
 - (D) Indirect
- 11. In strategic management, important decisions are made by Board of Directors. This level of strategic management is known as:
 - (A) Corporate Level
 - (B) Business Level
 - (C) Functional Level
 - (D) Managerial Level
- 12. Performance analysis of the organization is described as:
 - (A) SWOT analysis
 - (B) External analysis
 - (C) Internal analysis
 - (D) Economic analysis

- 13. Major reason for accepting stability strategy is :
 - (A) Environment demands rapid activities
 - (B) It is highly risky
 - (C) Requires additional resources
 - (D) Potential opportunities are non-existent
- 14. If a company makes related diversification, it will be known as:
 - (A) Concentric Diversification
 - (B) Conglomerate Diversification
 - (C) Controlled Diversification
 - (D) Rapid Diversification
- 15. In case of GE 9 cell matrix, if industry attractiveness is low but business unit strength is high, the product strategy should be:
 - (A) Invest
 - (B) Protect
 - (C) Harvest
 - (D) Divest

16.	Core competencies are described as	19.	Any paid form of non-personal
	in McKinsey's 7S		y para construction
	framework.		presentation by an identified
	(A) Strategies		sponsor is popularly known as :
	(B) Systems		
	(C) Skills		(A) Advertising
	(D) Staff		(B) Personal Selling
17.	Establishing an image of the product or service in the mind of consumer		(C) Direct Marketing
	is described as:		(D) Sales Promotion
	(A) New product development		
	(B) Positioning	20.	The total assortment of products and
	(C) Product life cycle		services marketed by a firm are
	(D) Sales promotion		called as:
18.	First step of new product		(A) Product line
	development is:		
	(A) Product Launch		(B) Individual product
	(B) Idea Screening		(C) Product mix
	(C) Idea Generation		(C) 110ttet mia
	(D) Market Survey		(D) Product strategy

- 21. Distribution strategy in which company limits its outlets in different regions or buyer can buy in only company's territory is classified as:
 - (A) Intensive territorial agreement
 - (B) Selective territorial agreement
 - (C) Inclusive territorial agreement
 - (D) Exclusive territorial agreement
- 22. Many companies in India are taking up rural marketing because :
 - (A) There is exemption from Sales-Tax
 - (B) There is clean environment
 - (C) It is economic to distribute in rural markets
 - (D) Rural market in India has a tremendous potential that is yet to be tapped

- 23. The method of corporate image building handling unfavourable events and stories to get favourable public response is called:
 - (A) Sales Promotion
 - (B) Personal Selling
 - (C) Public Relations
 - (D) Advertising
- 24. The concept of retail organisation in which two or more outlets are controlled and owned commonly is classified as:
 - (A) Chain Stores
 - (B) Voluntary Stores
 - (C) Super Stores
 - (D) Discount Stores

- 25. Collection of activities used to sell products too directly to end users for non-business use is classified as:
 - (A) Inter-modelling
 - (B) Distribution operation
 - (C) Wholesaling
 - (D) Retailing
- 26. Marketing channel that involves no intermediaries to make their products available to final buyers is classified as:
 - (A) Direct Channel
 - (B) Indirect Channel
 - (C) Flexible Channel
 - (D) Static Channel
- 27. The minor stimuli which determines when and how customers will respond in certain way is called:
 - (A) Perception
 - (B) Cues
 - (C) Motives
 - (D) Drives

- 28. Offering of all brands and brand lines by a particular company is considered as:
 - (A) Company portfolio
 - (B) Brand portfolio
 - (C) Corporate portfolio
 - (D) Brand line portfolio
- 29. Physical evidence in case of services marketing helps:
 - (A) To evaluate the services by customers
 - (B) To easily deliver the services
 - (C) To evaluate the services by the service provider
 - (D) To assess the service quality by third party
- 30. What is referred to the event when a customer's expectations of a service encounter are not met?
 - (A) Service scape
 - (B) Service recovery
 - (C) Service failure
 - (D) Service mix

- 31. Brand equity generally means:
 - (A) Brand Attitude
 - (B) Brand Positioning
 - (C) Brand Value
 - (D) Brand Sales
- 32. modules enable a company to learn more about customers and their needs with each interaction.
 - (A) ERP
 - (B) EDI
 - (C) CRM
 - (D) EFT
- 33. Which of the following is *not* a measure of dispersion?
 - (A) Mean Deviation
 - (B) Normal Deviation
 - (C) Standard Deviation
 - (D) Range

- 34. A type II error is:
 - (A) Accepting H_0 when it is false
 - (B) Accepting H_0 when it is true
 - (C) Rejecting H_0 when it is false
 - (D) Rejecting H_0 when it is true
- 35. Sampling error can be reduced by:
 - (A) Non-probability sampling
 - (B) Increasing the sample size
 - (C) Increasing the population
 - (D) Reducing the sample size
- 36. Which value of correlation coefficient
 - (r) suggests strongest correlation amongst the following ?
 - (A) r = 0
 - (B) r = 0.25
 - (C) r = 0.75
 - (D) r = -1

- 37. The assumption that the variance of the residuals about the predicated dependent variable scores should be same for all predicted scores reflects:
 - (A) Homogeneity
 - (B) Normality
 - (C) Multicollinearity
 - (D) Homoscedasticity
- 38. If the optimum solution table of a transportation problem has more than one empty cell having their opportunity cost as zero, then it indicates that:
 - (A) The solution is not feasible
 - (B) Something is wrong in the solution
 - (C) A case of degeneracy
 - (D) The problem has multiple solutions

- 39. For the same volume of production, process layout needs space as compared to product layout.
 - (A) less
 - (B) equal
 - (C) more
 - (D) cannot be determined
- 40. The purpose of transportation approach to locational analysis is to minimise:
 - (A) Total Costs
 - (B) Total Shipping Costs
 - (C) Total Variable Costs
 - (D) Total Fixed Costs
- 41. In PERT/CPM network, a dummy activity is necessary when:
 - (A) Two activities have the same starting node
 - (B) Two activities have the same ending node
 - (C) A node actually does not connect to another node
 - (D) When two activities share the same starting and ending node

- 42. Which of the following is *not* the advantage of Special Economic Zone (SEZ) ?
 - (A) Single window clearance
 - (B) 100% income tax exemption
 - (C) Ready market for products
 - (D) Central/State taxes exemptions
- 43. Batch processing involves :
 - (A) Processing of data much after the transaction has completed
 - (B) Processing of data as the transaction is happening
 - (C) Both (A) and (B)
 - (D) Processing of data as the transaction is happening, but form a batch storage
- 44. Facebook Tackles Big data with based on Hadoop.
 - (A) Project Prism
 - (B) Prism
 - (C) Project Data
 - (D) Project Bid

- 45. As per the principle of comparative advantage, a country shall benefit in foreign trade if it:
 - (A) has better technology
 - (B) has better management and techniques
 - (C) specializes in goods which could be produced at comparatively lower costs
 - (D) dumps goods in other countries
- 46. Transaction processing systems are also called online system because :
 - (A) They record all transactions as they happen in real time.
 - (B) They record all activities of various lines and functions in an organisation.
 - (C) The record and aggregate activities to report them online.
 - (D) They record only online transactions of an organisation.

- 47. What is Artificial Intelligence?
 - (A) Putting your intelligence into computer
 - (B) Programming with your own intelligence
 - (C) Making a machine intelligent
 - (D) Putting more memory into computer
- 48. If a country experiences deficit in the balance of payments accounts, it can be corrected through:
 - (i) demonetization
 - (ii) nationalization of industries
 - (iii) exchange control
 - (iv) import quotas

Choose the *correct* alternative :

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

- 49. Investors from all over the world prefer investing in India through Mauritius because :
 - (A) It involves minimum paper work
 - (B) It is cheap and convenient
 - (C) It is profitable in the long-run
 - (D) Investors can take advantage of double tax avoidance treaty
- 50. The approach emphasizes the human element of necessary change within organisations.
 - (A) OLAP
 - (B) Data Mining
 - (C) Data Warehousing
 - (D) BPR

- 51. is a specialised firm that finances young, startup companies.
 - (A) Finance Company
 - (B) Small Business Finance Co.
 - (C) Venture Capital Firm
 - (D) Capital Creation Co.
- 52. The concept of Small Scale Industries (SSIs) was brought to the fore by the :
 - (A) Industrial Policy Resolution 1948
 - (B) Industrial Policy Resolution 1956
 - (C) Industrial Policy Statement 1977
 - (D) Industrial Policy Statement 2016
- 53. Which bank is called lender of last resort?
 - (A) Commercial Bank
 - (B) Agricultural Bank
 - (C) Industrial Bank
 - (D) Central Bank

- 54. If the investment in fixed assets or plant and machinery does not exceed five crore rupees then that particular firm comes under the category of:
 - (A) Medium Scale Industry
 - (B) Small Scale Industry
 - (C) Cottage Industry
 - (D) Village Industry
- 55. The primary purpose of the five forces model is to :
 - (A) List the five forces in rank order
 - (B) Provide a graphic model
 - (C) Assess the five forces as compared to the standard value
 - (D) Strategic analysis

- 56. Innovation can help to provide a temporary competitive advantage when:
 - (A) Barriers to entry are high
 - (B) Barriers to imitation are low and intellectual property rights are difficult to enforce
 - (C) Barriers to entry are low
 - (D) There are few other competitors
- 57. Which of the following is *not* a significant reason for becoming a woman entrepreneur?
 - (A) Self image as it relates to status
 - (B) Flexibility in working hours
 - (C) Keeping oneself gainfully occupied
 - (D) Earning extra money for family
- 58. Factors supporting establishing climate for Intrapreneurship in an organization:
 - (A) Experimentation trial and error is encouraged
 - (B) Failures not allowed
 - (C) Barriers to new product creation and development
 - (D) Limited resources with shortterm goals

- 59. Entrepreneurship can be best described as:
 - (A) a process involving innovation,new products or services, andvalue creation
 - (B) having a strong vision
 - (C) taking significant risk in a business context
 - (D) a process that requires setting up a business
- 60. Which of the following gives the owners a negative right, preventing anyone from making, using, or selling the invention?
 - (A) Copyright
 - (B) Trade mark
 - (C) Patent
 - (D) Trade Secret

- 61. In a juice making company sales manager has set the goal of increasing the sales by 20% in summer season. At the end of summer, Manager will check either goal has been achieved or not. This function is known as:
 - (A) Planning
 - (B) Organizing
 - (C) Leading
 - (D) Controlling
- 62. Which is *not* a characteristic of corporate social responsibility ?
 - (A) Product Safety
 - (B) Consumer Rights
 - (C) Environmental Policies
 - (D) Price-Fixing
- 63. Which of the following is the accountability for the achievement of objectives, the use of resources, and the adherence to organizational policy?
 - (A) Power
 - (B) Responsibility
 - (C) Authority
 - (D) Planning

- 64. What is the term for the 'rule of thumb' type of bias in decision-making?
 - (A) Framing bias
 - (B) Hindsight bias
 - (C) Over-confidence bias
 - (D) Heuristics
- 65. "Natural resources determine the course of development and constitute the challenge which may not be accepted by the human mind", who has said it?
 - (A) W. Arthur Lewis
 - (B) J.I. Fisher
 - (C) Jan Tinbergen
 - (D) W.W. Rostow
- 66. To eradicate the problem of poverty
 Twenty Point Economic Programme
 was launched for the first time in
 India on:
 - (A) 7th July, 1971
 - (B) 7th July, 1975
 - (C) 26th January, 1951
 - (D) 15th August, 1983

- 67. Assume that consumer's income and the number of sellers in the market for good X both falls. Based on this information we can conclude with certainty that the equilibrium:
 - (A) Price will decrease
 - (B) Price will increase
 - (C) Quantity will increase
 - (D) Quantity will decrease
- 68. Which of the following is a characteristic of capital as factor of production ?
 - (A) It never depreciates
 - (B) It is fixed in supply
 - (C) It is an active factor of production
 - (D) It is a passive factor of production
- 69. Dividing a task in number of steps, each of which is completed by an individual is essence of:
 - (A) Information sharing perspective
 - (B) Departmentalization
 - (C) Work specialization
 - (D) Collectiveness

- 70. What are the barriers to effective communication?
 - (A) Moralising being judgemental and comments of consolation
 - (B) Dialogue, summary and selfreview
 - (C) Use of simple words, cool reaction and defensive attitude
 - (D) Personal statements, eye contact and simple narration
- 71. On the basis of function of Human Resource Management, the coverage of personnel policies has been classified by Michael Armstrong not include the following:
 - (A) Adjudication Policies
 - (B) Employment Policies
 - (C) Promotion Policies
 - (D) Relation Policies
- 72. Training need assessment should consider all *except*:
 - (A) Changes in external environment
 - (B) Training objectives
 - (C) Key changes in the technology
 - (D) The person

List-II

- 73. When the most recent information dominates someone's perception about others then there is:
 - (A) Primary effect
 - (B) Recency effect
 - (C) Hallo effect
 - (D) Projection bias
- 74. A process by which an individual learns voluntary behaviour is :
 - (A) Classical Conditioning
 - (B) Voluntary Conditioning
 - (C) Social Conditioning
 - (D) Operant Conditioning
- 75. The behaviour we learn from observing and imitating others explain through:
 - (A) Social Learning
 - (B) Cognitive Learning
 - (C) Programmed Learning
 - (D) Linear Learning

- 76. Common core set of values amongst team members for cooperative and collaborative effort is an essentiality for :
 - (A) Reinforcing transferability
 - (B) Reinforcing team role perception
 - (C) Reinforcing accountability
 - (D) Reforcing team workability
- 77. Match the following and select the *correct* answer from the codes given below:

	LISU I	12130 11
	(Theories)	(Propagators)
(1)	POSDCORB	(I) Henry Fayol
(2)	Espirit De Corps	(II) George A Pennock
(3)	Integration Theory	(III) Mary Parker Follette

(4) The illumina- (IV) Luther Gulick tion experiment

Codes:

List-I

(1) (2)(3)(4) (A) (IV) (I)(II)(III)(B) (IV) (III) (I)(II)(C) (III) (I) (II)(IV) (D) (IV) (III) (I)(II)

- 78. MBTI is the most widely used instrument for personality analysis.

 Which of the following statements about MBTI is/are true?
 - (a) MBTI has 108 items.
 - (b) Sixteen personality types are generated by the instrument.
 - (c) MBTI has 100 items.
 - (d) Sixteen personality types are based on a combination of four basic elements of psyche.
 - (e) MBTI was developed by a father-daughter team.
 - (f) MBTI was developed by a mother-daughter team.
 - (A) (a), (d) and (e) are true
 - (B) (b), (c), (d) and (f) are true
 - (C) (a), (b), (e) and (f) are true
 - (D) (f), (d) and (e) are true

79. Match the following (selection errors List I with their descriptions List II) and select the *correct* answer from the codes given below:

List-I

List-II

- (1) True Negative (I) Selection score is high; performance is low
- (2) True Positive (II) Both selection score and performance is low
- (3) False Negative (III) Selection score is low; performance is high
- 4) False Positive (IV) Both selection score and performance is high

Codes:

- (1) (2) (3) (4)
- (A) (II) (III) (IV) (I)
- (B) (II) (IV) (III) (I)
- (C) (IV) (I) (II) (III)
- (D) (III) (IV) (I)
- 80. Which of the following may be termed as a scientific and systematic effort to modify the characteristics of an employee's job?
 - (A) Job redesign
 - (B) Job enlargement
 - (C) Job enrichment
 - (D) Job description

- 81. Which of the following aspect of job cannot be considered under quality of work life?
 - (A) Freedom and autonomy to make decisions on the job
 - (B) Satisfactory physical surroundings at workplace
 - (C) Job satisfaction and job safety
 - (D) Freedom and autonomy to leave workplace without taking permission from the superiors
- 82. Members of the Trade Union are required to pay a subscription per annum as per the provisions of Trade Union Act, 1926. For workers working in other unorganised sectors, excepting rural workers, the annual rate of subscription should not be less than:
 - (A) Re. 1 per annum
 - (B) Rs. 3 per annum
 - (C) Rs. 12 per annum
 - (D) Rs. 24 per annum

- 83. Which of the following features characterise the Balance Score Card Method ?
 - (1) The score cards are cascading in nature and as such are all pervasive in an organisation.
 - (2) It is supported by effective communication system.
 - (3) Standardization of goal is not rigid.
 - (4) Customer focus is an integral part of balance score cards.
 - (A) (1), (2) and (3)
 - (B) (2), (3) and (4)
 - (C) (1), (3) and (4)
 - (D) (1), (2) and (4)

- 84. What is a "Wild Cat Strike"?
 - (A) A strike perpetrated by workers
 with the support of the relevant
 union without giving notice to
 the employer.
 - (B) Strike called by the union after resorting to a strike ballot.
 - (C) Strike called by a union with a formal notice to the employer just a few minutes before the commencement of the strike.
 - (D) Strike called by a group of
 workers on the spur of the
 moment without any formal
 notice to the employer or any
 consent from the relevant
 union.

- 85. Who is associated with the approaches to disciplinary action such as judicial approach, human relations approach, human resource approach, group discipline approach and leadership approach?
 - (A) Mirza S. Saiddain
 - (B) N.N. Chatterjee
 - (C) Arun Monappa
 - (D) C.B. Mamoria
- 86. Which of the following is *not* a career stage ?
 - (A) Growth
 - (B) Decline
 - (C) Exploration
 - (D) Late Career

- 87. Key factors in skills development and talent management are :
 - (A) A broad definition of talent to ensure inclusivity
 - (B) Finding a balance between staff development and making staff more employable
 - (C) Compliance with the EE Act
 - (D) Both (A) and (B)
- 88. Performance management is a system that:
 - (1) Ensures that Employee's performance is supporting company's aim.
 - (2) Starts with fixing performance standards and ends with comparing results with those standards.
 - (3) Includes daily or weekly interactions to ensure continuous improvement in employee's performance.
 - (4) Ensures that employee has requisite training to perform the job.
 - (A) Only (1)
 - (B) (1), (3) and (4)
 - (C) (1) and (4)
 - (D) Only (2)

- 89. Alpha, Beta, Gamma A and Gamma B changes are related to which change?
 - (1) Structural change
 - (2) Process change
 - (3) System change
 - (4) Cognitive change

Select the *correct* answer from the following key:

- (A) (1) and (2)
- (B) Only (2)
- (C) Only (4)
- (D) (3) and (4)
- 90. Which of the following is the *correct* formula for calculating the direct group relations of 'Span of Control' as given by V.A. Garicuna?

(A)
$$r = n \left\lceil \frac{2^n}{n} + (n-1) \right\rceil$$

(B)
$$r = n \left\lceil \frac{2^n}{n} - (n+1) \right\rceil$$

(C)
$$r = n \left\lceil \frac{2^n}{n} - 1 \right\rceil$$

(D)
$$r = n \left[\frac{2^n}{n} + 1 \right]$$

- 91. Which of the following equations properly represents a derivation of the fundamental accounting equation?
 - (A) Assets + Liabilities = Owner's equity
 - (B) Assets = Owner's Equity
 - (C) Cash = Assets
 - (D) Assets Liabilities = Owner'sequity
- 92.is the likelihood that managers may place personal goals ahead of corporate goals.
 - (A) EPS maximisation
 - (B) Profit maximisation
 - (C) EVA problem
 - (D) Agency problem

- 93. Which of the following will *not* be included in a balance sheet ?
 - (A) Accounts receivable
 - (B) Accounts payable
 - (C) Sales
 - (D) Cash
- 94. Which of the following transactions will result in inflow of funds?
 - (1) Issue of debentures
 - (2) Conversion of debentures into equity shares
 - (3) Redemption of long-term loan
 - (4) Creation of general reserve
 - (A) Only (1)
 - (B) Only (4)
 - (C) Both (1) and (4)
 - (D) Both (2) and (3)

95.	In budgetary control is used whereas in standard costing is used. (A) Unit concept, Total concept (B) Total concept, Unit concept (C) Marginal concept, Gross concept (D) Gross concept, Marginal concept	98.	Contribution per unit is Rs. 100. Fixed costs are Rs. 6,00,000. Production and sales are 8,000 units. Total contribution is: (A) Rs. 6,00,000 (B) Rs. 4,00,000 (C) Rs. 2,00,000 (D) Rs. 8,00,000
96.	Cost accounting concepts include all of the following, except: (A) Planning (B) Controlling (C) Profit sharing	99.	Which of the following is not a major decision taken by a finance manager? (A) The investment decision (B) The financing decision (C) The dividend policy decision (D) The VMO decision
97.	 (D) Product costing is also known as subsidiary budget. (A) Master budget (B) Cost budget (C) Standard budget (D) Functional budget 	100.	of EBIT necessary for the firm to break even on its fixed financial charges i.e. interest and preference dividend. (A) Financial leverage (B) Financial BEP (C) Indifference point (D) Operating leverage

ROUGH WORK