

PG TRB COMMERCE – 2017
UNIT TEST (Unit 1 To Unit 4)
MARKETING & MANAGEMENT ACCOUNTING

1. The word “Market” is derived from the _____ word.
 A) French B) Greek C) Latin D) German
2. The word ‘Marcatus’ means
 A) Merchandise B) Wares C) Trade D) All of these
3. According to Pyle “Market includes _____ in which buyers and sellers are in free competition with one another.”
 A) Place B) Region C) Both A & B D) None of these
4. According to Chapman, “the term market refers not to a _____, but to a commodity or commodities and buyers and sellers who are in direct competition with one another.”
 A) Place B) Region C) Goods D) Price
5. Which of the following is the classification of market on the basis of area?
 A) Commodity B) National C) Capital D) Retail
6. Which of the following is included in the classification of market on the basis of goods in terms of capital?
 A) Money B) Foreign C) Stock D) All of these
7. Which of the following is not included in the classification of market on the basis of goods in terms of capital?
 A) Money B) Foreign C) Bullion D) Stock
8. Gold, Silver, Platinum is an example of _____ market.
 A) Money B) Foreign C) Bullion D) Stock
9. The market that enables traders involved in foreign trade to get their currencies converted into foreign currencies is
 A) Foreign exchange market B) Financial market
 C) Capital market D) Bullion market
10. Marketing is concerned with the people and the activities involved in the flow of goods and services from the _____ to the consumer.
 A) Wholesaler B) Retailer C) Consumer D) Producer

11. Modern marketing is
A) Consumer oriented B) Production oriented
C) Exchange oriented D) Sales oriented
12. Modern marketing starts and ends with
A) Distributor B) Consumer C) Wholesaler D) Retailer
13. Clark and Clark divide the marketing function into ____, major headings.
A) 1 B) 2 C) 3 D) 4
14. Which of the following function is belongs to the functions of exchange?
A) Buying B) Transportation C) Storage D) Financing
15. Which of the following function is belongs to the facilitating functions?
A) Buying B) Transportation C) Storage D) Financing
16. Social concept of marketing was given by
A) E.J. Kelly B) Cundiff & Still C) Stewart D) Philp Kotler
17. “Consumers will favour those products that are widely available and low in cost”, this concept is called as
A) Product concept B) Selling concept
C) Production concept D) Marketing concept
18. “Consumers will favour those products that offer most quality, performance, and features”, this concept is called as
A) Product concept B) Selling concept
C) Production concept D) Marketing concept
19. _____ undertakes the study of marketing on the basis of a commodity.
A) Product approach B) Management approach
C) Functional approach D) Economic approach
20. _____ deals with only the problems of supply, demand and price.
A) Product approach B) Management approach
C) Functional approach D) Economic approach
21. Which of the following approach is a recent origin one?
A) Product approach B) Management approach
C) Functional approach D) Economic approach
22. _____ is the policy adopted by the manufacturers to get success in the field of marketing.
A) Distribution mix B) Promotion mix C) Marketing mix D) Product mix

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23. The concept of marketing mix was invented by
A) Jerome McCarthy B) Philip Kotler C) N.H. Borden D) James Culliton
24. The concept of marketing mix was popularised by
A) Jerome McCarthy B) Philip Kotler C) N.H. Borden D) James Culliton
25. Which is the key element in the Marketing Mix?
A) Product B) Price C) Brand D) Package
26. Market segmentation appeared with new concept of marketing in _____.
A) 1920 B) 1930 C) 1940 D) 1947
27. Market segment is
A) Market oriented philosophy B) Competitors oriented philosophy
C) Sales oriented philosophy D) Customers oriented philosophy
28. The total heterogeneous market for a product and dividing it into several sub-markets is called as
A) Market Segmentation B) Marketing Mix C) Product Mix D) Promotion mix
29. The company follows one product one segment principle is called as
A) Concentrated Marketing B) Market Aggregation
C) Differentiated Marketing D) Undifferentiated Marketing
30. Market aggregation is also called as
A) Concentrated Marketing B) Undifferentiated Marketing
C) Differentiated Marketing D) None of these
31. Market segmentation is also called as
A) Concentrated Marketing B) Undifferentiated Marketing
C) Differentiated Marketing D) None of these
32. The variable—lifestyle, personality and values are considered for
A) Behavioural segmentation B) Demographic segmentation
C) Geographic segmentation D) Psychographic segmentation
33. The variable - Region, City Size, City Density (Rural/Urban), Climate are considered for
A) Behavioural segmentation B) Demographic segmentation
C) Geographic segmentation D) Psychographic segmentation
34. Consumer behaviour is _____ in nature.
A) Macro B) Micro C) Both A & B D) None of these

35. Personal factors influencing buyer behaviour include
 A) Social class B) Attitudes and beliefs
 C) Personality and self-concept D) Family
36. Which one of the following factor relates to Buying motive, perception, learning, belief, attitude that influences consumer behaviour?
 A) Cultural B) Social C) Personal D) Psychological
37. Psychoanalytic theory was developed by
 A) Marshall B) Maslow C) Sigmund Freud D) Veblen
38. The buyer purchases all his needs from a single seller, selected from a few sellers is called as
 A) Concentrated buying B) Diversified buying
 C) Reciprocal buying D) Hand to Mouth buying
39. Channel is derived from the _____ Word.
 A) French B) Greek C) Latin D) German
40. VMS stands for
 A) Vertical Management System B) Vertical Marketing System
 C) Vertical Market System D) Vertical Marketing Sales
41. Which of the following is not included in the functional middlemen?
 A) Resident Buyers B) Auctioneers C) Warehousemen D) Retailer
42. Which of the following middlemen buy and sell their goods on their own account and risk?
 A) Wholesaler B) Retailer C) Both A & B D) Agent
43. Which of the following is not an internal factor?
 A) Organisational factors B) Marketing Mix
 C) Cost of the product D) Buyers
44. Which of the following is an external factor?
 A) Organisational factors B) Marketing Mix
 C) Cost of the product D) Buyers
45. Customers expect a particular price to be charged for a product is called as
 A) Geographical pricing B) Customary pricing
 C) Skimming pricing D) Penetration pricing

46. A product is introduced with higher price in the initial stage is called as
A) Geographical pricing B) Customary pricing
C) Skimming pricing D) Penetration pricing
47. A product is introduced with lower price in the initial stage is called as
A) Geographical pricing B) Customary pricing
C) Skimming pricing D) Penetration pricing
48. Which of the following kinds of pricing is adopted to capture the greater market share in the initial stage?
A) Geographical pricing B) Customary pricing
C) Skimming pricing D) Penetration pricing
49. The distance between the seller and the buyer is considered in _____.
A) Geographical pricing B) Customary pricing
C) Skimming pricing D) Penetration pricing
50. F.O.B refers to
A) Free On Bus B) Fire On Board
C) Fixed On Box D) Free On Board
51. Advertising is derived from the _____ word.
A) Tamil B) Greek C) Latin D) German
52. Advertising in which direct appeal is made by the manufacturers to the ultimate consumers to buy the goods for their consumption is called as _____.
A) Consumer advertising B) Industrial advertising
C) Trade advertising D) Professional advertising
53. Advertising in which direct appeal is made by the producers to the industrial users to buy the goods for their production is called as _____.
A) Consumer advertising B) Industrial advertising
C) Trade advertising D) Professional advertising
54. Advertising in which appeal is made by a manufacturer to the traders to stock their goods for resale is called as _____.
A) Consumer advertising B) Industrial advertising
C) Trade advertising D) Professional advertising

55. Advertising is one in which appeal is made to use of his product and also recommend the same to others is called as ____.
- A) Consumer advertising B) Industrial advertising
C) Trade advertising D) Professional advertising
56. Examples for new age media
- A) Radio B) Television C) Social network sites D) Film
57. Television advertisement is a form of
- A) Indoor media B) Outdoor media C) Direct media D) Display media
58. Which of the following is a promotional advertising?
- A) Newspaper B) Sky advertising C) Booklets D) Exhibitions
59. Sales letters and circular letters is a form of
- A) Indoor media B) Outdoor media C) Direct media D) Display media
60. Window display advertisement is a form of
- A) Indoor media B) Outdoor media C) Direct media D) Display media
61. The message is the _____ of advertising.
- A) Brain B) Heart C) Eyes D) Backbone
62. The copy includes
- A) Words B) Sentences C) Paragraphs D) All of these
63. Which of the following is an element of advertisement copy?
- A) Conviction value B) Honest C) Message D) Heart
64. The AIDA formula is very important in advertisement
- A) Media B) Layout C) Copy D) Budget
65. The full form of AIDAS is
- A) Attention, Interest, Desire, Action, Sale
B) Attention, Involvement, Desire, Action, Sale
C) Attention, Interest, Desire, Action, Satisfaction
D) Advertisement, Interest, Desire, Action, Safety
66. The concept testing would involve not more than _____ respondents.
- A) 50 to 100 B) 25 to 75 C) 40 to 50 D) 25 to 50
67. Which of the following test is includes in pre-testing of advertisement?
- A) Concept test B) Recall test C) Recognition test D) Sales results test
68. Which of the following is not includes in post-testing of advertisement?
- A) Concept test B) Recall testing C) Recognition test D) Sales results test

69. Advertisement recognition test is
 A) Unit test B) Pre-test C) Post-test D) Final test
70. Advertisement theme test is
 A) Unit test B) Pre-test C) Post-test D) Final test
71. The term consumerism was first coined in the
 A) 1930 B) 1960 C) 1990 D) 1940
72. The Consumer protection Act
 A) 1947 B) 1956 C) 1986 D) 2000
73. The World Consumer Day is celebrated on
 A) March 15 B) December 15 C) March 24 D) December 24
74. The National Consumer Day is celebrated on
 A) March 15 B) December 15 C) March 24 D) December 24
75. The number of members in District Forum, State Commission and National Commission are _____ respectively.
 A) 3,3,3 B) 3,3,5 C) 5,3,3 D) 5,5,3
76. The term Management Accounting was first used in **1950** by a team of accountants visiting _____.
 A) India B) UK C) USA D) Euro
77. Which of the following is the latest branch of accounting?
 A) Financial accounting B) Cost accounting
 C) Management accounting D) Corporate accounting
78. Which of the following is not a branch of accounting?
 A) Financial accounting B) Cost accounting
 C) Management accounting D) Corporate accounting
79. Management accounting is depending on _____ a/c for financial data.
 A) Financial B) Cost C) Management D) Corporate
80. Match List I correctly with List II [TRB 2011-2012]
 a) Historical cost - 1. Variable cost
 b) Budgetary control - 2. Cost control
 c) Marginal costing - 3. Evaluate performance
 d) Standard costing - 4. Reveals deviations
 A) 2,3,1,4 B) 3,4,2,1 C) 1,3,2,4 D) 3,4,1,2

81. _____ costing is an important technique of cost control.
A) Marginal B) Variable C) Standard D) Historical
82. Management Accounts analyses accounting data with the help of
A) Tools and Techniques B) Statutory Forms
C) Auditors D) None of these
83. Management accounting conveys the policies of the management _____ to the personnel effectively for proper implementation.
A) Upward B) Downward C) Horizontal D) Dynamic
84. Management accounting is helpful to the management in the process of planning through the techniques of budgetary control and _____ costing.
A) Marginal B) Variable C) Standard D) Historical
85. The primary function of accounting is to
A) record economic data B) attain non-economic goals
C) classify and record business transactions D) None of these
86. Financial statements are reflect
A) Recorded facts B) Accounting conventions
C) Personal judgements D) All of these
87. Which of the following analysis is based on published financial statements of a firm?
A) External analysis B) Internal analysis
C) Horizontal analysis D) Vertical analysis
88. Which of the following analysis is based on unpublished records of a firm?
A) External analysis B) Internal analysis
C) Horizontal analysis D) Vertical analysis
89. Which of the following analysis is done by **outsiders** namely, a creditor, suppliers, investors and Government agencies?
A) External analysis B) Internal analysis
C) Horizontal analysis D) Vertical analysis
90. Dynamic analysis is also known as
A) External analysis B) Internal analysis
C) Horizontal analysis D) Vertical analysis

91. Structural analysis is also known as
A) External analysis B) Internal analysis
C) Horizontal analysis D) Vertical analysis
92. Comparative statements is an example of
A) External analysis B) Internal analysis
C) Horizontal analysis D) Vertical analysis
93. Common-size statements is an example of
A) External analysis B) Internal analysis
C) Horizontal analysis D) Vertical analysis
94. Which of the following analysis is very much useful and significant to employees and management?
A) External analysis B) Internal analysis
C) Horizontal analysis D) Vertical analysis
95. Which of the following analysis is made on the basis of a single set of financial statements?
A) External analysis B) Internal analysis
C) Horizontal analysis D) Vertical analysis
96. Which of following is an old technique of financial statement analysis?
A) Comparative statements B) Common-size statements
C) Trend analysis D) Ratio analysis
97. Ratio analysis was founded by
A) Peter drucker B) Philip Kotler C) Alexander wall D) Pyhrr
98. The concept of Ratio analysis was introduced in the year
A) 1909 B) 1939 C) 1929 D) 1919
99. Financial ratios can be expressed in terms of
A) Proportion B) Times C) Percentage D) Rupees
100. Turnover ratios can be expressed in terms of
A) Proportion B) Times C) Percentage D) Rupees
101. Profitability ratios can be expressed in terms of
A) Proportion B) Times C) Percentage D) Rupees
102. The Current ratio is a
A) Profitability ratio B) Liquidity ratio C) Solvency ratio D) Turnover ratio

103. The ROI is a
A) Profitability ratio B) Liquidity ratio C) Solvency ratio D) Turnover ratio
104. The debtors collection period is a
A) Profitability ratio B) Liquidity ratio C) Solvency ratio D) Turnover ratio
105. Sales Rs.10,00,000; COGS Rs.8,00,000, the gross profit is
A) 20% B) 100% C) 80% D) Rs.2,00,000
106. Current ratio 3; Working capital Rs.4,00,000, calculate the amount of current liability.
A) Rs.6,00,000 B) 12,00,000 C) 2,00,000 D) 4,00,000
107. Total sales Rs.12,00,000; Cash sales Rs.2,00,000; Average Account Receivables Rs.2,00,000, Calculate debtors turnover ratio.
A) 6 times B) 5 times C) 1 time D) None of these
108. Total sales Rs.12,00,000; Cash sales Rs.2,00,000; Average Account Receivables Rs.2,00,000, Calculate debtors collection period (Assume 360 days in a year).
A) 70 days B) 71 days C) 72 days D) 73 days
109. Stock Rs.10,000; Debtors Rs.5,000; Creditors Rs.10,000; Cash Rs.25,000, calculate current ratio.
A) 3:1 B) 2:1 C) 1:1 D) 4:1
110. Stock Rs.10,000; Debtors Rs.5,000; Creditors Rs.10,000; Cash Rs.25,000, calculate liquid ratio.
A) 3:1 B) 2:1 C) 1:1 D) 4:1
111. Increase in working capital is due to
A) Decrease in current assets B) Increase in current liabilities
C) Decrease in current liabilities D) No change in current assets
112. Increase in working capital is due to
A) Increase in current assets B) Increase in current liabilities
C) Decrease in current assets D) No change in current assets
113. Decrease in working capital is due to
A) Increase in current assets B) Decrease in current liabilities
C) Decrease in current assets D) No change in current assets

114. Decrease in working capital is due to
A) Increase in current assets B) Decrease in current liabilities
C) Increase in current liabilities D) No change in current assets
115. Gross profit Rs.2,00,000; Salary Rs.20,000; Rent Rs.10,000; Depreciation Rs.50,000, Calculate Funds from operations.
A) Rs.1,50,000 B) Rs.2,50,000 C) Rs.1,80,000 D) Rs.1,70,000
116. Net profit Rs.2,00,000; Salary Rs.20,000; Rent Rs.10,000; Depreciation Rs.50,000, Calculate Funds from operations.
A) Rs.1,50,000 B) Rs.2,50,000 C) Rs.1,80,000 D) Rs.1,70,000
117. Increase in working capital is a _____ of funds.
A) Sources B) Applications C) Both A & B D) None of these
118. Sale of fixed asset is a _____ of funds.
A) Sources B) Applications C) Both A & B D) None of these
119. Funds from operation Rs.2,00,000; Increase in debtors Rs.20,000; Decrease in creditors Rs.10,000, Calculate Cash from operations.
A) Rs.2,30,000 B) Rs.1,70,000 C) Rs.2,10,000 D) Rs.1,90,000
120. Funds from operation Rs.2,00,000; Increase in debtors Rs.20,000; Increase in creditors Rs.10,000, Calculate Cash from operations.
A) Rs.2,30,000 B) Rs.1,70,000 C) Rs.2,10,000 D) Rs.1,90,000
121. Funds from operation Rs.2,00,000; Decrease in debtors Rs.20,000; Decrease in creditors Rs.10,000, Calculate Cash from operations.
A) Rs.2,30,000 B) Rs.1,70,000 C) Rs.2,10,000 D) Rs.1,90,000
122. Funds from operation Rs.2,00,000; Decrease in debtors Rs.20,000; Increase in creditors Rs.10,000, Calculate Cash from operations.
A) Rs.2,30,000 B) Rs.1,70,000 C) Rs.2,10,000 D) Rs.1,90,000
123. Which of the following is the classification of budgets according to time?
A) Current budget B) Sales budget
C) Purchase budget D) Production budget
124. Which of the following is the classification of budgets based on functions?
A) Fixed budget B) Flexible budget
C) Current budget D) Cash budget

125. Purchase budget is a
A) Master budget
B) Expenditure budget
C) Functional budget
D) None of these
126. The term performance was originally used in
A) India
B) USA
C) UK
D) None of these
127. Consumption of Raw material is based on
A) Production
B) Sales
C) Cash
D) Market
128. Purchase Budget refers to
A) Purchase of Fixed Assets
B) Purchase of Raw materials
C) Purchase of Advertising and distribution materials
D) Purchase of office supplies
129. Opening cash balance Rs.10,000; Estimated cash payments Rs.25,000; Estimated cash receipts Rs.50,000. Calculate closing cash balance.
A) Rs.85,000
B) Rs.15,000
C) Rs.35,000
D) None of these
130. Opening stock in units 14,000; estimated sales in units 30,000; desired closing stock in units 13,000. Calculate quantity of production.
A) 29,000
B) 19,000
C) 21,000
D) 11,000
131. Capital budgeting decisions apply to
A) Current assets
B) Current liability
C) Short-term assets
D) Fixed assets
132. Capital budgeting is also known as
A) Investment Decision Making
B) Capital Expenditure Decision
C) Planning Capital Expenditure
D) All of these
133. Which of the following is considered for project appraisal under non-discounting methods?
A) Net Present Value
B) Internal Rate of Return
C) Discounted Pay-back method
D) Pay-back method
134. Which of the following is not considered for project appraisal under discounting methods?
A) Net Present Value
B) Internal Rate of Return
C) Discounted Pay-back method
D) Pay-back method
135. The sum of discounted cash inflow less sum of discounted cash outflow is
A) NPV
B) IRR
C) PI
D) PBP

136. The sum of discounted cash inflows is divided by the sum of discounted cash outflow is
 A) NPV B) IRR C) PI D) PBP
137. The rate of return at which the sum of discounted cash inflows is equal to the sum of discounted cash outflow is
 A) NPV B) IRR C) PI D) PBP
138. Investment Rs.10,00,000; Annual cash inflow Rs.2,50,000; Estimated life of a project 8 years. Calculate pay-back period.
 A) 8 years B) 4 years C) 5 years D) 6 years
139. Investment Rs.10,00,000; Annual cash inflow Rs.2,50,000; Estimated life of a project 8 years. Calculate post pay-back period.
 A) 8 years B) 4 years C) 5 years D) 6 years
140. Investment Rs.10,00,000; Present value of cash inflow Rs. 11,00,000. Calculate NPV.
 A) Rs.10,00,000 B) Rs.11,00,000 C) Rs.21,00,000 D) Rs.1,00,000
141. Fixed cost is also known as
 A) Period costs B) Time costs C) Both A & B D) Variable cost
142. Variable costs are known as
 A) Product costs B) Marginal cost C) Both A & B D) Fixed cost
143. The formula for P/V ratio
 A) $C/S \times 100$ B) $S-V.C$ C) $F.C. + \text{Profit}$ D) $F.C. - \text{Loss}$
144. Contribution =
 A) $S \times P/V \text{ Ratio}$ B) $S-V.C$ C) $F.C. + \text{Profit}$ D) All of these
145. BEP =
 A) $F.C. / P.V. \text{ Ratio}$ B) $S-V.C$ C) $F.C. + \text{Profit}$ D) $\text{Profit}/P.V. \text{ Ratio}$
146. Margin of Safety =
 A) $F.C. / P.V. \text{ Ratio}$ B) $S-V.C$ C) $F.C. + \text{Profit}$ D) $\text{Profit}/P.V. \text{ Ratio}$
147. Sales Rs.10,00,000; Variable cost Rs.8,00,000; Profit Rs.50,000. Calculate Break-Even Point (in Rs.).
 A) 2,00,000 B) 2,50,000 C) Data insufficient D) 7,50,000
148. Sales Rs.10,00,000; Variable cost Rs.8,00,000; Profit Rs.50,000. Calculate amount of fixed cost.
 A) 2,00,000 B) 1,50,000 C) Data insufficient D) 7,50,000

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149. Sales Rs.10,00,000; Variable cost Rs.8,00,000; Profit Rs.50,000. Calculate Margin of safety.
A) 2,00,000 B) 2,50,000 C) Data insufficient D) 7,50,000
150. Actual sales Rs.5,00,000; Break-Even Sales Rs. 3,00,000. Calculate Margin of Safety.
A) 2,00,000 B) 5,00,000 C) 3,00,000 D) 8,00,000

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PG TRB COMMERCE UNIT TEST (1 TO 4)
MARKETING & MANAGEMENT ACCOUNTING

Q.NO.	ANS
1	C) Latin
2	D) All of these
3	C) Both A & B
4	A) Place
5	B) National
6	D) All of these
7	C) Bullion
8	C) Bullion
9	A) Foreign exchange market
10	D) Producer
11	A) Consumer oriented
12	B) Consumer
13	C) 3
14	A) Buying
15	D) Financing
16	D) Philp Kotler
17	C) Production concept
18	A) Product concept
19	A) Product approach
20	D) Economic approach
21	B) Management approach
22	C) Marketing mix
23	D) James Culliton
24	C) N.H. Borden
25	B) Price
26	C) 1940
27	D) Customers oriented philosophy

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28	A) Market Segmentation
29	A) Concentrated Marketing
30	B) Undifferentiated Marketing
31	C) Differentiated Marketing
32	D) Psychographic segmentation
33	C) Geographic segmentation
34	B) Micro
35	C) Personality and self-concept
36	D) Psychological
37	C) Sigmund Freud
38	A) Concentrated buying
39	A) French
40	B) Vertical Marketing System
41	D) Retailer
42	C) Both A and B
43	D) Buyers
44	D) Buyers
45	B) Customary pricing
46	C) Skimming pricing
47	D) Penetration pricing
48	D) Penetration pricing
49	A) Geographical pricing
50	D) Free On Board
51	C) Latin
52	A) Consumer advertising
53	B) Industrial advertising
54	C) Trade advertising
55	D) Professional advertising
56	C) Social network sites
57	A) Indoor media

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58	D) Exhibitions
59	C) Direct media
60	D) Display media
61	B) Heart
62	D) All of these
63	A) Conviction value
64	C) Copy
65	C) Attention, Interest, Desire, Action, Satisfaction
66	A) 50 to 100
67	A) Concept test
68	A) Concept test
69	C) Post-test
70	B) Pre-test
71	B) 1960
72	C) 1986
73	A) March 15
74	D) December 24
75	B) 3,3,5
76	C) USA
77	C) Management accounting
78	D) Corporate accounting
79	A) Financial
80	D) 3,4,1,2
81	C) Standard
82	A) Tools and Techniques
83	B) Downward
84	C) Standard
85	C) classify and record business transactions
86	D) All of these

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87	A) External analysis
88	B) Internal analysis
89	A) External analysis
90	C) Horizontal analysis
91	D) Vertical analysis
92	C) Horizontal analysis
93	D) Vertical analysis
94	B) Internal analysis
95	D) Vertical analysis
96	D) Ratio analysis
97	C) Alexander wall
98	A) 1909
99	A) Proportion
100	B) Times
101	C) Percentage
102	B) Liquidity ratio
103	A) Profitability ratio
104	D) Turnover ratio
105	D) Rs.2,00,000
106	C) 2,00,000
107	B) 5 times
108	C) 72 days
109	D) 4:1
110	A) 3:1
111	C) Decrease in current liabilities
112	A) Increase in current assets
113	C) Decrease in current assets
114	C) Increase in current liabilities
115	D) Rs.1,70,000
116	B) Rs.2,50,000

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117	B) Applications
118	A) Sources
119	B) Rs.1,70,000
120	D) Rs.1,90,000
121	C) Rs.2,10,000
122	A) Rs.2,30,000
123	A) Current budget
124	D) Cash budget
125	C) Functional budget
126	B) USA
127	A) Production
128	B) Purchase of Raw materials
129	C) Rs.35,000
130	A) 29,000
131	D) Fixed assets
132	D) All of these
133	D) Pay-back method
134	D) Pay-back method
135	A) NPV
136	C) PI
137	B) IRR
138	B) 4 years
139	B) 4 years
140	D) Rs.1,00,000
141	C) Both A & B
142	C) Both A & B
143	A) C/S X 100
144	D) All of these
145	A) F.C. / P.V. Ratio

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146	D)Profit/P.V.Ratio
147	D) 7,50,000
148	B) 1,50,000
149	B) 2,50,000
150	A) 2,00,000

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