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

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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
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  

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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) Warehousers  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

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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

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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

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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 X 100   B) S-V.C   C) F.C. + Profit   D) F.C. – Loss

144. Contribution =
A) S x P/V Ratio   B) S-V.C   C) F.C. + Profit   D) All of these

145. BEP =
A) F.C. / P.V. Ratio   B) S-V.C   C) F.C. + Profit   D) Profit/P.V.Ratio

146. Margin of Safety =
A) F.C. / P.V. Ratio   B) S-V.C   C) F.C. + Profit   D) Profit/P.V.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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<td>27</td>
<td>D) Customers oriented philosophy</td>
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Prepared by: MURALIDARAN T. R., M.Com., M.B.A., M.Phil., NET, LECTURER IN COMMERCE, M.R. GOVERNMENT ARTS COLLEGE, MANNARGUDI. CELL NO. 9791384488 & 819005591, E-mail id: muralidarantr@gmail.com
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