Padasalai’s Telegram Groups!

(தமிழ்நாட்டில் கழிப்பு வாழ்த்துக்கள்!)

- Padasalai's NEWS - Group
  https://t.me/joinchat/NIfCqVRBNj9hhV4wu6_NqA

- Padasalai's Channel - Group
  https://t.me/padasalaichannel

- Lesson Plan - Group
  https://t.me/joinchat/NIfCqVWwo5iL-21gpzrXLw

- 12th Standard - Group
  https://t.me/Padasalai_12th

- 11th Standard - Group
  https://t.me/Padasalai_11th

- 10th Standard - Group
  https://t.me/Padasalai_10th

- 9th Standard - Group
  https://t.me/Padasalai_9th

- 6th to 8th Standard - Group
  https://t.me/Padasalai_6to8

- 1st to 5th Standard - Group
  https://t.me/Padasalai_1to5

- TET - Group
  https://t.me/Padasalai_TET

- PGTRB - Group
  https://t.me/Padasalai_PGTRB

- TNPSC - Group
  https://t.me/Padasalai_TNPSC
2019 PGTRB COMMERCE – TENTATIVE ANSWER KEY*

1. A company has:
   (A) Residence  (B) Both Nationality and Residence
   (C) Nationality  (D) Citizenship

2. Consequences of Non-Registration of partnership firm. Find the odd one out
   (A) An unregistered firm cannot sue any partner
   (B) The right of a partner to sue for dissolution of the firm or for accounts thereof
   (C) Cannot enforce their claims against each other
   (D) A partner of an unregistered firm cannot file a suit against the firm for enforcing his rights

3. The first appeal to commissioner (Appeals) must be filed in:
   (A) Form No. 37
   (B) Form No. 35
   (C) Form No. 36 A
   (D) Form No. 36

4. Policentrism refers to:
   (A) Multi-national orientation
   (B) Home country orientation
   (C) Inter-district orientation
   (D) Inter-state orientation

5. From the following data find Fisher’s index
   \[ \sum p_0q_0 = 203; \quad \sum p_1q_0 = 252 \quad \sum p_0q_1 = 242 \quad \sum p_1q_1 = 231 \]
   (A) 107.61  (B) 114.21  (C) 104.52  (D) 108.81

6. Which of the following income from other sources is not taxable?
   (A) Dividend from foreign company
   (B) Dividend from co-operative society
   (C) Dividend from domestic company
   (D) Winning from lottery

*ALL THE GIVEN ANSWERS ARE TENTATIVE AND ALSO MY PERSONAL JUDGEMENT. TRB KEY IS FINAL

Dr. T.R. MURALIDARAN M.Com., M.B.A., M.Phil., Ph.D., UGC-NET COMMERCE & MANAGEMENT, GUEST LECTURER IN COMMERCE, M.R. GOVERNMENT ARTS COLLEGE, MANNARGUDI. E-MAIL ID: muralidartrantr@gmail.com
7. The transactions are recorded assuming that the business will exist for a longer period of time is called:
(A) Periodicity Concept (B) Dual Aspect Concept
(C) Matching Concept (D) Going Concern Concept

8. The exporters after earning the foreign exchange have to surrender it to the RBI is a __________ measure of correction of disequilibrium in BOP.
(A) Monetary (B) Miscellaneous
(C) Trade (D) Automatic

9. Buying the units of a mutual fund is:
(A) Indirect Investment (B) Market Trends Investment
(C) Money Market Investment (D) Direct Investment

10. Committee concerned with industrial sickness is:
(A) Goswami Committee (B) Kapoor Committee
(C) Nayak Committee (D) Gupta Committee

11. A bag contains 6 white, 4 red and 10 black balls. Two balls are drawn at random. Find the probability that they will both be black.
(A) 0.237 (B) 0.297 (C) 0.321 (D) 0.332

12. Calculate the amount of goodwill:
Goodwill is to be valued, at three years' purchase of the following five years' average profits: 1994 - Rs. 2400, 1995 - Rs. 3000, 1996 - Rs. 3400, 1997 - Rs. 3200, 1998 - Rs. 4000
(A) 9,000 (B) 8,000 (C) 10,000 (D) 12,000
ANSWER 9,600 (Note: The answer option is not available in the question)

13. Tariff that maximises a country's welfare:
(A) Revenue Tariff (B) Protective Tariff
(C) Optimum Tariff (D) Income Tariff

---

Dr. T.R. MURALIDARAN M.Com., M.B.A., M.Phil., Ph.D., UGC-NET COMMERCE & MANAGEMENT, GUEST LECTURER IN COMMERCE, M.R. GOVERNMENT ARTS COLLEGE, MANNARGUDI. E-MAIL ID:muralidarantr@gmail.com
14. Double column Tariff can be:
   (A) General and Conventional Tariff
   (B) Preferential and Conventional Tariff
   (C) General and International Tariff
   (D) Preferential and General Tariff

15. Merchant banks functions in the __________.
   (A) All of these
   (B) Corporate counselling
   (C) Capital structuring
   (D) Project counselling

16. Internal audit is a:
   (A) Staff function
   (B) Neither a line function nor a staff function
   (C) Line function
   (D) Both line and staff function

17. Find Fisher’s Index number from the following data

<table>
<thead>
<tr>
<th>Commodity</th>
<th>1980</th>
<th>1985</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Price</td>
<td>Quantity</td>
</tr>
<tr>
<td>A</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>B</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>C</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>D</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

(A) 150.6   (B) 170   (C) 160.7   (D) 140.7

18. Notice of situation of Registered office is to be informed to the Registrar of Companies within __________ days from the date of incorporation.
   (A) 15   (B) 21   (C) 30   (D) 7

19. Donation to NDF is allowed as deduction at the rate of:
   (A) 100%   (B) 40%   (C) 50%   (D) 10%
20. From the following information calculate goodwill as per 5 years' purchase of super profit.

(a) Capital employed Rs. 1,50,000; (b) Normal rate of profit 10%;
(c) Net profit for five years 1st year Rs. 14,400, 2nd year Rs. 15,400, 3rd year Rs. 16,900, 4th year Rs. 17,400, 5th year Rs. 17,900.

(A) 8,000    (B) 7,000    (C) 6,000    (D) 5,000

21. Buyers are divided into different groups on the basis of psychological personality traits, lifestyle or values:

(A) Social Network segmentation   (B) Geographical segmentation
(C) Socio-Economic segmentation   (D) Psychographic segmentation

22. In Auction - type pricing one seller and many buyers called:

(A) Sealed - bid auctions   (B) Dutch auctions
(C) English auctions   (D) Descending bids auctions

23. Expand DIN:

(A) District Index Numbers
(B) Digital Identification Numbers
(C) Direct Identification Numbers
(D) Director's Identification Numbers

24. How will you calculate liquidator's remuneration if it is to be paid as % of amount paid to unsecured creditors and when sufficient amount is available to make payment to unsecured creditors?

(A) Amount available to contributories X Percentage of remuneration/100
(B) Amount due to preference creditors X Percentage of remuneration/100
(C) Amount due to unsecured creditors X Percentage of remuneration/100
(D) Amount available to unsecured creditors X Percentage of remuneration 100 + percentage of remuneration

Dr. T.R. MURALIDARAN M.Com., M.B.A., M.Phil., Ph.D., UGC-NET COMMERCE & MANAGEMENT, GUEST LECTURER IN COMMERCE, M.R. GOVERNMENT ARTS COLLEGE, MANNARGUDI. E-MAIL ID: muralidarantr@gmail.com
25. NEAT refers to:
   (A) National Employment and Transfer
   (B) National Employment and Training
   (C) National Exchange for Automated Trading
   (D) National Exchange for Action Trading

26. Suppose A Ltd. acquires the business of B Ltd. The shareholders of B Ltd. holding 90% of the share capital do not become shareholders of A Ltd, the amalgamation is in the nature of __________.
   (A) Profit    (B) Purchase    (C) Merger    (D) Sales

27. Transnationality Index which is the average of ratios:
   (A) Foreign Assets / Total Assets
   (B) Foreign Sales / Total Sales
   (C) Foreign Employment / Total Employment
   (D) All of these

28. National Institute of Small Industries Extension Training is located in:
   (A) Chennai    (B) Hyderabad    (C) Gandhi Nagar    (D) Mumbai

29. The market provide facilities for raising both long-term and short-term funds is called:
   (A) Money Market    (B) Financial Market
   (C) Primary Market    (D) Capital Market

30. Increase in imports consequent upon high aggregate demand is:
   (A) Secular Disequilibrium    (B) Structural Disequilibrium
   (C) Development Disequilibrium    (D) Cyclical Disequilibrium

31. The constituents of organised capital market are:
   (A) All of these    (B) Stock Market
   (C) Commercial Banks    (D) Financial Institutions

ALL THE GIVEN ANSWERS ARE TENTATIVE AND ALSO MY PERSONAL JUDGEMENT. TRB KEY IS FINAL.

Dr. T.R. MURALIDARAN  M.Com., M.B.A., M.Phil., Ph.D., UGC-NET COMMERCE & MANAGEMENT, GUEST LECTURER IN COMMERCE, M.R. GOVERNMENT ARTS COLLEGE, MANNARGUDI. E-MAIL ID:muralidarantr@gmail.com
ALL THE GIVEN ANSWERS ARE TENTATIVE AND ALSO MY PERSONAL JUDGEMENT. TRB KEY IS FINAL

32. It enables a decision maker to be more objective in choosing among alternatives:
   (A) PERT   (B) OR   (C) CPM   (D) CVP Analysis

33. Notice of demand other than for payment of advance tax shall be issued by the Assessing Officer in Form No.:
   (A) 7   (B) 28 A   (C) 16   (D) 28

34. On the basis of export turnover, the export houses are classified into:
   (A) 3 categories   (B) 6 categories
   (C) 5 categories   (D) 4 categories

35. Buyers are offered a wide range of products to choose from is called:
   (A) Exhibitions   (B) Interior Display
   (C) Show rooms   (D) Window Display

36. In BOP the Reserve Bank of India’s holdings in terms of foreign currency and Special Drawing Rights are called:
   (A) Private capital   (B) Official capital
   (C) Banking capital   (D) Capital outflow

37. _______ interest indicates a preference for meeting and dealing with people and promoting projects for things to sell.
   (A) Social service   (B) Literary
   (C) Persuasive   (D) Scientific

38. The physical means where by a manufacturer of goods or utilities or a provider of services tells the consumer about his product or services are called:
   (A) Advertising agency   (B) Advertising media
   (C) Advertising budget   (D) Advertising copy
39. As per section 139(6) the first auditor of the company shall be appointed by the Board within:
   (A) 15 days of incorporation  
   (B) 30 days of incorporation  
   (C) 25 days of incorporation  
   (D) 20 days of incorporation

40. When operating time is not lost, maximum productive capacity of a plant is its:
   (A) Theoretical capacity  
   (B) Practical capacity  
   (C) Normal capacity  
   (D) Capacity based on Sales Expectancy

41. Which of the following stage of development small and medium enterprises regulations are not required?
   (A) Entry stage  
   (B) Manufacturing stage  
   (C) Operational stage  
   (D) Implementation stage

42. A program that facilitates a user to 'login' to remote host site:
   (A) Tel net  
   (B) Email  
   (C) WWW  
   (D) Use net

43. Income from sub-letting of House Property is:
   (A) Exempted  
   (B) Property Income  
   (C) Capital gains  
   (D) Income from other sources

44. From the following find mean deviation from mean:
   12, 10, 9, 6, 3
   (A) 4.1  
   (B) 2.8  
   (C) 2.4  
   (D) 3.2

45. The maximum fee for filing an appeal to Appellate Tribunal is:
   (A) 1% of the assessed income subject to maximum of Rs. 10,000  
   (B) Rs. 5,000  
   (C) 1% of the assessed income  
   (D) 1% of the assessed income subject to maximum of Rs. 50,000

---

Dr. T.R. MURALIDARAN M.Com., M.B.A., M.Phil., Ph.D., UGC-NET COMMERCE & MANAGEMENT, GUEST LECTURER IN COMMERCE, M.R. GOVERNMENT ARTS COLLEGE, MANNARGUDI. E-MAIL ID:muralidarantr@gmail.com
46. What is the minimum amount of treasury bill?
   (A) Rs. 49,000    (B) Rs. 50,000   (C) Rs. 10,000   (D) Rs. 25,000

47. The minimum penalty for failure to comply with a notice under section 142(1) shall be:
   (A) Rs. 5,000    (B) Rs. 1,000   (C) Rs. 15,000   (D) Rs. 10,000

48. Pre-construction interest is allowed as deduction:
   (A) In 5 instalments in 5 years    (B) In 3 instalments in 3 years
   (C) In 6 instalments in 6 years    (D) In 4 instalments in 4 years

49. IMF utilises funds from:
   (A) Member countries deposit money    (B) Member countries assets
   (C) Member countries gold    (D) USA Funds

50. Charter can be granted by ________.
   (A) Queens    (B) Kings
   (C) Kings and Queens    (D) Government

51. It may be wise to finance fixed assets through:
   (A) Bank overdrafts    (B) Long terms debts
   (C) Creditors    (D) Bills discounting

52. $\mu_4 = 37.6, \mu_2 = 4$. The frequency curve is ________.
   (A) Leptokurtic    (B) Gosset kurtic
   (C) Platykurtic    (D) Mesokurtic

53. How will treat uncalled Capital in Liquidation?
   (A) Should be treated as liability
   (B) Should be treated as an asset
   (C) Should not be treated as an asset
   (D) Should not be treated as liability

Dr. T.R. MURALIDARAN M.Com., M.B.A., M.Phil., Ph.D., UGC-NET COMMERCE & MANAGEMENT, GUEST LECTURER IN COMMERCE, M.R. GOVERNMENT ARTS COLLEGE, MANNARGUDI. E-MAIL ID: muralidarantr@gmail.com
54. Which of the following is not a capital asset?
   (A) Agricultural land in Delhi  (B) Goodwill of a business
   (C) Stock-in-trade  (D) Jewellery

55. In a normal distribution $X \pm 3$ S.D. covers
   (A) 95.45%  (B) 99.73%  (C) 100%  (D) 68.27%

56. The Expenditure Reforms Commission was set up by the Government under the Chairmanship of:
   (A) John Mathai  (B) K.P. Geethakrishnan
   (C) R. Chelliah  (D) M. Govinda Rao

57. Source of capital that provides high risk capital for early stage and growth stage companies in various industries:
   (A) Development and financial institutions  (B) Government grants
   (C) Initial public offers  (D) Venture capitalists

58. Which of the following items is deducted from costing profit to arrive at financial profit?
   (A) Under valuation of opening stock  (B) All of these
   (C) Loss due to obsolescence  (D) Under absorption of overhead

59. All companies other than those covered under section 8 are required to file return of income in:
   (A) Form ITR 4  (B) Form ITR 5  (C) Form ITR 6  (D) Form ITR 7

60. The basic assumptions or condition upon the edifice of which the accounting superstructure is based is called:
   (A) Accounting Procedure  (B) Accounting Concepts
   (C) Accounting Convention  (D) Accounting Standards
61. Which of the following right is related to proxy?
   (A) Right to speak  
   (B) Right to participate in discussion  
   (C) Right to exit  
   **(D) Right to vote**

62. Who recognised organisation and management of the enterprise as the main function of an entrepreneur?
   (A) Kilby  
   (B) Alfred Marshall  
   **(C) J.B. Say**  
   (D) Cantillon

63. The opposite form of import quotas:
   (A) Restrictions on Foreign goods  
   (B) Involuntary export restraints  
   (C) Restriction on Rules  
   **(D) Voluntary export restraints**

64. Rehabilitation of sick small scale enterprises is associated with, which committee?
   (A) Kapoor Committee  
   (B) Tandon Committee  
   **(C) Kohli Committee**  
   (D) Nayak Committee

65. Expenses  
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Food</td>
<td>150</td>
<td>145</td>
</tr>
<tr>
<td>Fuel</td>
<td>25</td>
<td>23</td>
</tr>
<tr>
<td>Clothing</td>
<td>75</td>
<td>65</td>
</tr>
<tr>
<td>Rent</td>
<td>30</td>
<td>30</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>40</td>
<td>45</td>
</tr>
</tbody>
</table>

Find cost of living index number of 1986 compared with 1985
   (A) 92.8  
   (B) **97.8**  
   (C) 87.8  
   (D) 82.6
ALL THE GIVEN ANSWERS ARE TENTATIVE AND ALSO MY PERSONAL JUDGEMENT. TRB KEY IS FINAL

66. The mission to facilitate globalisation of Indian business is:
   (A) Exim Bank
   (B) Industrial Development Bank of India
   (C) Indian Bank (D) State Bank of India

67. The scheme sale of shed and plots accomplished by:
   (A) SIDC  (B) IDBI  (C) SIDBI  (D) ICICI

68. The lessor bears the cost of machinery, insurance, maintenance, repairs cost etc in the:
   (A) Financial lease  (B) Financial lease and Operating lease
   (C) Operating lease  (D) None of these

69. The home computer users wired up to commercial online services and the internet are called:
   (A) Cyber surfers  (B) Cyber consumers
   (C) Cyber sellers  (D) Cyber buyers

70. Value of Rent Free Accommodation in a place having population less than 10 lakhs is:
   (A) 10% Salary  (B) 20% Salary
   (C) 7.5% Salary  (D) 15% Salary

71. When key variables are changed and the resulting change in the rate of return or the NPV is observed, is called:
   (A) Probability analysis  (B) Expected values
   (C) Conservative forecasts  (D) Sensitivity analysis

72. Gifts from clients are:
   (A) None of these  (B) Non-taxable item
   (C) Income from other sources  (D) Professional income

Dr. T.R. MURALIDARAN  M.Com., M.B.A., M.Phil., Ph.D., UGC-NET COMMERCE & MANAGEMENT, GUEST LECTURER IN COMMERCE, M.R. GOVERNMENT ARTS COLLEGE, MANNARGUDI. E-MAIL ID:muralidarantr@gmail.com
73. The concept considered money as a common denominator is called:
   (A) **Money Measurement Concept**  (B) Dual Aspect Concept
   (C) Matching Concept  (D) Historical Cost Concept

74. Which of the following items is added to profit as per cost accounts to arrive at financial profit?
   (A) Under absorbed overhead  (B) Over valuation of closing stock
   (C) Goodwill written off  (D) **Over absorbed overhead**

75. An entrepreneur who is conceptualizing and persevering is called:
   (A) Habitual  (B) **Serial**  (C) Nascent  (D) Novice

76. The convention states the accounting rules, concepts, principles, practice and conventions being observed and applied constantly i.e., from one year to another should not be any change is called __________.
   A) **Consistency**  (B) Revolution  (C) Conservatism  (D) Disclosure

77. Calculate Liquidator's Remuneration from the following secured creditors
   Rs. 60,000 (securities realised : Rs. 80,000) Other Assets realised Rs. 75,000.
   Liquidator's remuneration 2 1/2% on the amounts realised (including securities with creditors)
   (A) 3375  (B) 3475  (C) **3875**  (D) 3675

78. __________ is ex-ante analysis.
   (A) Present Value Performance  (B) **Project Appraisal**
   (C) Project Designing  (D) Project Estimation

79. The concept where the transactions are recorded in the books of account with the respective amounts involved:
   (A) Going Concern Concept  (B) Matching Concept
   (C) **Historical Cost Concept**  (D) Money Measurement Concept
80. Which is the first bank to introduce credit card in India?
   
   (A) Andhra Bank 
   (B) Bank of Baroda 
   (C) Indian Bank 
   (D) Canara Bank

81. Which one is not an external source of finance?
   
   (A) Surplus from disposal of old assets 
   (B) Leasing 
   (C) Factoring 
   (D) Public deposits

82. Memorandum of Association explains:
   
   (A) Defines the relationship between company and outsiders
   (B) Specifies the scope of authority and the objectives
   (C) Defines the relationship between company and outsiders and Specifies the scope of authority and the objectives
   (D) Defines the relationship between company and its members

83. Which of the following control accounts always shown a debit balance?
   
   (A) Factory overhead control account
   (B) Work-in-progress ledger control account
   (C) All of these
   (D) Cost ledger control account

84. The concept in which all costs associated to a particular period should be compared with the revenue associated to the same period:
   
   (A) Periodicity Concept 
   (B) Dual Aspect Concept 
   (C) Realisation Concept 
   (D) Matching Concept

85. The following are preferential creditors. Find the odd one out.
   
   (A) Preference Dividend 
   (B) Wages 
   (C) Cesses 
   (D) Taxes
86. Quorum for a meeting of Public Company is __________. (If the number of members is more than 1000 but less than 5000)
   (A) 5   (B) 10   (C) 20   (D) 15

87. Which is the first bank to introduce ATM in India?
   (A) Hong Kong and Shanghai Banking Corporation
   (B) Citi bank   (C) Canara bank   (D) Indian bank

88. In the case of a Public Company, the Memorandum of Association shall be signed by at least __________ subscribers.
   (A) Seven   (B) Five   (C) Four   (D) Three

89. Which one of the following is not an international licensing?
   (A) Determining rights   (B) Dispute settlement
   (C) Agreement Duration   (D) Logistical consideration

90. S Ltd. was taken over by R Ltd. The following position was mutually agreed

<table>
<thead>
<tr>
<th>S Ltd.</th>
<th>R Ltd.</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of shares</td>
<td>60,000</td>
</tr>
<tr>
<td>Face value of shares</td>
<td>100</td>
</tr>
<tr>
<td>Net assets</td>
<td>3,60,00,000</td>
</tr>
</tbody>
</table>

   (A) S Ltd. Rs. 500 R Ltd. Rs. 100
   (B) S Ltd. Rs. 600 R Ltd. Rs. 80
   (C) S Ltd. Rs. 800 R Ltd. Rs. 120
   (D) S Ltd. Rs. 300 R Ltd. Rs. 100

91. The fee for the preparation of a market study payable to TCO would be subsidised by IFCI up to:
   (A) 50% of the cost   (B) 75% of the cost
   (C) 65% of the cost   (D) 85% of the cost

Dr. T.R. MURALIDARAN  M.Com., M.B.A., M.Phil., Ph.D., UGC-NET COMMERCE & MANAGEMENT, GUEST LECTURER IN COMMERCE, M.R. GOVERNMENT ARTS COLLEGE, MANNARGUDI. E-MAIL ID:muralidarantr@gmail.com
92. "An auditor must be honest, that is, he must not certify what he does not believe to be true". This decision was ruled in:
(A) West Minster Road Construction Co.
(B) Allen Craig and Co.
(C) Re London and General Bank
(D) Kingston Cotton Mills Co. Ltd.

93. Standard time = 20 minutes per unit
Normal wage rate = Rs. 6 per hour
Mr. X produced 30 units in a day.
Find earning of Mr. X under Taylor's differential piece rate.
(A) Rs. 74   (B) Rs. 72   (C) Rs. 60   (D) Rs. 75

94. Performance of an entire organisation is audited under various performance parameters under:
(A) System audit  (B) Propriety audit
(C) Operation audit  (D) Efficiency audit

95. The MUDRA Bank was initially set up as a subsidiary of:
(A) IDBI  (B) SIDBI  (C) RBI  (D) NABARD

96. Ascertain Purchase consideration. X Ltd. is negotiating to sell its business to Y Ltd. Its assets are agreed to be worth Rs.40,00,000. Its share capital consists of Rs. 10,000 equity shares of Rs. 10 each and it has reserves Rs. 50,000. Workmen's compensation fund amounts to Rs. 25,000 (estimated liability 10,000) and Provident Fund Rs. 20,000. Employees security deposits amounts to Rs. 10,000. Trade creditors amounted to Rs. 80,000.
(A) 37,00,000   (B) 38,80,000   (C) 38,50,000   (D) 35,80,000
97. Find coefficient of skewness, if difference between two quartiles is 8, Sum of two quartiles = 22, median = 10.5
(A) 0.152  (B) 0.125  (C) 0.215  (D) 0.512

98. Comparing the attributes of two or more brands of advertising is called:
(A) Inducing advertisement  (B) Persuasive advertisement
(C) Informative advertisement  (D) Reminder advertisement

99. Non-cash element of the purchase consideration must be computed at:
(A) Fair value  (B) Profit value  (C) Sales value  (D) Risk value

100. Quotas of the member countries of IMF are determined on the following basis. Find the odd one out:
(A) 5% of the gold and US Dollar reserve of the member country
(B) 10% of the maximum variation in annual exports of the member country
(C) 15% of the average annual imports of the member country
(D) 2% of the national income of the member country

101. Authority to levy and collect taxes in India is given to the Central and State Government by:
(A) Article 265 of Constitution of India
(B) Article 246 of Constitution of India
(C) Article 279 A of Constitution of India
(D) Article 269 of Constitution of India

102. Evaluation of venture capital investments made not on the basic of quoted market price but through more reliable informal sources is:
(A) Fair market value  (B) Market value
(C) Quoted market value  (D) Unquoted movement price value
ALL THE GIVEN ANSWERS ARE TENTATIVE AND ALSO MY PERSONAL JUDGEMENT. TRB KEY IS FINAL

103. Export Credit Guarantee Corporation provides:
   (A) All of these    (B) Credit Protection
   (C) Ledger Maintenance    (D) Receivable Management

104. A set of segments sharing some exploitable similarity is called __________.
   (A) Single segment    (B) Product segment
   (C) Full market segment    (D) Super segment

105. For the purpose of adoption of indigenous technology the form of subsidy is __________.
   (A) 75% of subsidy on cost    (B) 75% of subsidy on interest
   (C) Concession for three years on principal amount
   (D) Assistance in the form of interest payment due to IFCI for first three years

106. An advertisement copy endeavours to develop and maintain the goodwill of a product is:
   (A) Human interest copy
   (B) Competitive advertisement copy
   (C) Institutional advertisement copy
   (D) Company interest copy

107. District Industries Centre was developed by the Industrial Policy of:
   (A) 1956    (B) 1977    (C) 1970    (D) 1991

108. All theories of buyer behaviour have been primarily based on __________ model viz Stimulation - Response or S - R mode
   (A) Exposure model    (B) Learning model
   (C) Retention model    (D) Distortion model

109. Given Q1 = 18, Q3 = 25 Mode = 21, Mean = 18 Find coefficient of skewness.
   (A) 0.714    (B) 0.627    (C) 0.318    (D) 0.923
110. From the following particulars find funds from operations:

Net loss Rs. 10,000
Depreciation on machinery Rs. 15,000
Amortisation of goodwill Rs. 10,000
Loss on sale of plant Rs. 5,000
Profit on sale of land Rs. 8,000
Provision for bad debts Rs. 1,000

(A) Rs. 31,000  (B) Rs. 13,000  (C) Rs. 18,000  (D) Rs. 15,000