FINAL ANSWER KEY

30/2022/OL Question Paper Code: Category Code: 040/2020 Exam: Accounts Officer (NCA- Ezhava/ Thiyya/ Billava) 09-06-2022 Date of Test Department Kerala Co operative Milk Marketing Federation Limited Alphacode Α Question1:-The prime goal of any company is to maximize the market value of equity shares of the company because (a) It serves as an index of performance of a company It takes into account present and prospective future earnings It ignores the risk factor as well as timing of returns Which among the following are the correct reasons? A:-All 3 are correct B:-Only (a) and (b) are correct C:-Only (a) and (c) are correct D:-Only (b) and (c) are correct Correct Answer:- Option-B Question2:-Tax shield is viewed as a benefit that accrues to a company if A:-The company raises fund by issue of equity shares B:-The composition of debt is more than equity C:-The company is able to show is taxable profit every year D:-None of these Correct Answer:- Option-C Question3:-Which of the following is not a demerit of pay back period? A:-It's a measure of liquidity than of profitability B:-It fails to take into account the timing of returns and cost of capital C:-It is biased against short term projects D:-This method does not measure the percentage return on capital invested Correct Answer:- Option-C Question4:-I - There is conflict between the two methods of evaluation - NPV and IRR. II - The implicit assumption of NPV is that cash flows from the project will be reinvested at the cost of capital. Evaluate the two statements and select the appropriate A:-II is the reason for I B:-I is the reason for II C:-I and II are unrelated D:-I and II are wrong Correct Answer:- Option-A Question5:-The market value of a firm and its capital structure are independent. This statement is true as per A:-Net income approach B:-WACC approach C:-MM approach D:-None of these Correct Answer:- Option-C Question6:-If New York Times Ltd has a gearing ratio of 30%. Its cost of equity is 20% and cost of debt is 10%. The company's weighted average cost of capital will be A:-17% B:-18% C:-15% D:-16% Correct Answer:- Option-A Question7:-What will be the cost of capital of a company, if it has 5000 equity shares of Rs. 10 each with a market value of Rs. 50 each and its after tax profit of the company is 10.00.000? A:-35% B:-40%

C:-45%
D:-50%
Correct Answer:- Option-B
Question8:-The situation where minimum level of earnings satisfies all financial charges is referred to as
A:-Financial breakeven
B:-Financial indifference point
C:-Optimum capital structure
D:-None of these
Correct Answer:- Option-A
Question9:-Zero or low tax paying dividend clientele prefer
A:-Low dividend
B:-Consistent dividend
C:-High dividend
D:-Capital gains
Correct Answer:- Option-C
Question10:-"Growth firms" as per Walter's Model is a firm having
$A:-R_{\alpha} < R_{c}$
$B:-R_{a}=R_{c}$
$C:-R_{\alpha} > R_{c}$
$D:-R_{a} \leq R_{c}$
Correct Answer:- Option-C
Question11:-'Dividends are irrelevant to share holders wealth' Assumptions: I - Firm's value is determined solely by its investment II - Change in dividend affects price of stock as it conveys future earnings
A:-Only I is the correct assumption
B:-I and II are not correct assumptions
C:-Only II is the correct assumption
D:-I and II are the correct assumptions
Correct Answer:- Option-D
Question12:-Designing a proper capital structure requires the following I Solvency II Profitability III Flexibility IV Transferability Which of these are correct?
A:-All the four
B:-I, II and IV
C:-I, II and III
D:-I, III and IV
Correct Answer:- Option-C
Question13:-The rate of discount at which NPV of a project becomes zero is also known as
A:-Average rate of return
B:-Internal rate of return
C:-Alternate rate of return
D:-Integrated rate of return
Correct Answer:- Option-B
Question14:-Consider the following steps in the process of capital budgeting (1) Identification of investment proposal (2) Evaluation of various proposals (3) Selection and preparation of capital budgets (4) Fixing priorities (5) Implementation (6) Performance review Which sequence of these steps is correct?
A:-1, 2, 3, 4, 5, 6
B:-1, 2, 5, 6, 3, 4

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C:-1, 4, 2, 3, 5, 6
     D:-1, 3, 2, 4, 6, 5
     Correct Answer:- Option-C
Question15:-Ke = DPS/MP \times 100, is used for
     A:-Reserve
     B:-Calculating capital structure
     C:-Depreciation
     D:-Calculating cost of equity share capital
     Correct Answer:- Option-D
Question16:-If the profit margin = 4.5% and total asset turnover is 1.8%, then the return on assets Dupont equation would be
     A:-0.025
     B:-0.023
     C:-0.081
     D:-None of these
     Correct Answer:- Option-C
Question17:-Statement I - Cash dividend becomes a liability of the corporation
Statement II - This arises from the declaration date
Choose the right one
     A:-Both the statements are true
     B:-Statement I only is true
     C:-Statement II only is true
     D:-Both the statements are wrong
     Correct Answer:- Option-A
Question18:-Present value takes
     A:-Compounding rate
     B:-Discounting rate
     C:-Inflation rate
     D:-Deflation rate
     Correct Answer:- Option-B
Question19:-The dividend irrelevance theorem to share valuation was propounded by
     A:-James E Walter
     B:-Myron Gordon
     C:-Modigliani and Miller
     D:-None of these
     Correct Answer:- Option-C
Question 20:-The dividend growth model can be used to compute the cost of equity for a firm in which of the following situations (1) Firms that have a 100% retention ratio
(2) Firms that pay a constant dividend(3) Firms that pay an increasing dividend
(4) Firms that pay a decreasing dividend
Select the correct answers from the options given below
     A:-(1) and (2) only
     B:-(2) and (3) only
     C:-(2), (3) and (4) only
     D:-(1), (2) and (3) only
     Correct Answer:- Option-C
Question21:-The objective of SEBI include
(1) To regulate securities market(2) To protect interests of inventors
(3) To promote individual businesses
(4) To promote the development of the market
     A:-1, 2, 3 and 4
     B:-1, 2 and 4
     C:-2, 3 and 4
     D:-1, 2 and 3
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Correct Answer:- Option-B Question22:-Which of the following is not a credit rating agency? A:-CRISIL B:-ICRA C:-NIKKEI D:-CARE Correct Answer:- Option-C Question23:-What is SP-500? A:-A crop of wheat B:-The name of Mumbai-based office of SEBI C:-A stock exchange index of USA D:-A scheme announced by the Government of India Correct Answer:- Option-C Question24:-In India Merchant banking, along with management of public issues and loan syndication covers activities like (1) Project counselling (2) Portfolio management (3) Investment counselling (4) Mergers and amalgamation of the corporate firms (5) Securities and exchange A:-1, 2, 4, 5 B:-1. 2. 3. 5 C:-1, 2, 3, 4 D:-2. 3. 4. 5 Correct Answer:- Option-C Question25:-The four categories of merchant bankers issued by SEBI:
(1) First category (i) Who act as an advisor or consultant to an issue
(2) Second category (ii) Those authorized to act as an underwriter, advisor
(3) Third category (iii) Those authorized to act in the capacity of co-manager
(4) Fourth category (iv) Who carry on any activity of issue management A:-1-i, 2-ii, 3-iii, 4-iv B:-1-iv, 2-iii, 3-ii, 4-i C:-1-iii, 2-i, 3-iv, 4-ii D:-None of the above Correct Answer:- Option-B Question26:-Which among the following is not a correct statement? A:-Hedge funds are not mutual funds B:-Hedge funds can be sold to public C:-Investors in mutual funds must pay various fees and expenses D:-Mutual funds provided economies of scale to investment decisions Correct Answer:- Option-B Question27:-Dividend income received from mutual in the hands of unit holders A:-Fully Taxable B:-Fully exempt C:-Partly exempt D:-Partly taxable Correct Answer:- Option-B Question28:-Which of the following is not a characteristics feature of Venture Capital firms? A:-Funding just one or a small number of firms B:-Holding equity in the firms that are funded C:-Having a long-term investment horizon D:-Providing advice and assistance to the firms that are funded Correct Answer:- Option-A

Question29:-Given below are two statements: One is labelled as Assertion (A) and the other is labelled as Reason (R)
Assertion (A): Firm opt for buying as asset if the equivalent annual cost of ownership and operation is less than the best lease rate it can get.
Reason (R): Operating lease are attractive to equipment users if the lease payment is less than the user's equivalent annual cost of buying the equipment.
In the light of above statements, choose the most appropriate answer from the options given below:

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A:-Both (A) and (B) are correct and (R) is the correct explanation of (A)
      B:-Both (A) and (B) are correct and (R) is not the correct explanation of (A)
      C:-(A) is correct but (R) is not correct
      D:-(A) is not correct but (R) is correct
       Correct Answer:- Option-B
Question 30:- The type of factoring in which the factor recovers the amount advanced from client in case of non-payment by customer?
      A:-Bill Discounting
      B:-Non-Recourse factoring
      C:-Recourse factoring
      D:-Bill collection
      Correct Answer:- Option-C
Question31:-Name the letter of credit in which an advance payment is made to exporter for purpose of procuring shipment material?
      A:-Red Clause LC
      B:-Green Clause LC
      C:-Yellow Clause LC
      D:-Pink Clause LC
      Correct Answer:- Option-A
Question32:-Which among the following is/are the qualitative credit control measures adopted by RBI?
     Maximum limit of credit for specific purpose
Differential rate on certain types of advancement
      Open market operations
(iv) Margins
      A:-(i), (ii) and (iii)
      B:-(ii), (iii) and (iv)
      C:-(iii), (iv) and (i)
      D:-(i), (ii) and (iv)
      Correct Answer:- Option-D
Question33:-Which among the following is/are true for Private placement?
      Issued to a select group of persons not exceeding 49 Issued to existing share holders
(iii) It is neither a rights nor a public issue
(iv) It does not involve consideration
      A:-(i) and (ii)
      B:-(ii) and (iii)
      C:-(iii) and (iv)
      D:-(i) and (iii)
      Correct Answer:- Option-D
Question34:-Which of the following statements about the Securities and Exchange Board of India is correct?
      A:-One of the objectives of setting up SEBI was to protect the interests of investors
      B:-SEBI was established under the Securities (Contract and Regulation) Act, 1956
      C:-SEBI was formed from among the Directors of stock exchanges in India
      D:-SEBI issued various rules and regulations to help bring monetary gains for investor
      Correct Answer:- Option-A
Question35:-Which among the following is/are true about factoring?
(ii) The idea of providing factoring services in India was first thought by Tandon Committee
(iii) The idea of providing factoring services in India was first thought by Vaghul Committee
(iii) A type of debtor finance in which a business sells its accounts receivable to a third party at a discount
(iv) It is a credit facility provided by a bank in its ordinary course of business against security of receivables
      A:-(i) and (ii) are correct
      B:-(i) and (iii) are correct
      C:-(ii) and (iii) are correct
      D:-(ii) and (iv) are correct
      Correct Answer:- Option-C
Question36:-Match the following information about regulating agencies.
    RBI - i. 2005
SEBI - ii. 1999
    IRDA - iiii. 1934
PFRDA - iv. 1992
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A:-1-ii, 2-iii, 3-iv, 4-i
B:-1-iii, 2-iv, 3-ii, 4-i
C:-1-iv, 2-i, 3-iii, 4-ii
D:-1-i, 2-ii, 3-iii, 4-iv
Correct Answer:- Option-B
Question37:-Which of the following is/are true about wolves in stock market? i. Speculator who neither buy nor sell securities in the market, but still trade on them ii. Powerful investors/traders who use unethical means to make money from the share market iii. A stock market speculators who buys a holding in a stock in the expectation that in the very short-termit will rise in value iv. None of the above
A:-ii is true
B:-i and ii are true
C:-i is true
D:-i and iii are true
Correct Answer:- Option-A
Question38:-The process of holding the entire supply of a particular security with a view to dictating terms is called
A:-Cornering
B:-Wash sales
C:-Rigging
D:-Arbitrage
Correct Answer:- Option-A
Question39:-'Follow on Public Offer' is also known as
A:-Further public offer
B:-Seasonwned public offer
C:-Subsequent public offer
D:-All of these
Correct Answer:- Option-D
Question40:-Which among the following is the meaning of circuit breaking?
A:-Temporary halt of trade in stock exchanges whenever index moves upward or downward beyond the specified limits
B:-An investment practice in which an investor buys a significant amount of stock when it is rising in price in order to push the price even higher
C:-Obtaining and holding/owning enough stocks, assets or commodities to effectively control the market price of said items
D:-Trading a security and an option on the same security on the same exchange
Correct Answer:- Option-A
Question41:-Which among these, is not a benefit of financial accounting? i. Maintaining systematic records ii. Protecting and safeguarding business assets iii. Historical in nature iv. Facilitates rational decision making
A:-i
B:-ii
C:-iii
D:-iv
Correct Answer:- Option-C
Question42:-The supply of goods or services in exchange of money between two parties is known as
A:-Goods transactions
B:-Service transactions
C:-Business transactions
D:-Credit transactions
Correct Answer:- Option-C
Question43:-Which of the following is/are related with money measurement concept? i. Business is treated separate from its owners ii. Non-financial information is not recorded in the accounts iii. Contingent liability is shown in the balance sheet iv. Loss of material due to fire is Rs. 2000

A:-i and ii B:-iii and iv

	C:-ii and iv	
	D:-i and iii	
	Correct Answer:- Option-C	
Que	estion44:-The convention of P	rudence when applied to the balance sheet results
	A:-Overstatement of Assets	
	B:-Understatement of Liabil	ty
	C:-Overstatement of Liabilit	ies
	D:-Understatement of Asset	S
	Correct Answer:- Option-D	
(a)	estion45:-Which of the followi Financial statement gives a Financial statements can be	
	A:-Only (a)	
	B:-Only (b)	
	C:-Both (a) and (b)	
	D:-None of the above	
	Correct Answer:- Option-C	
Que	stion46:-The format of Balan	ce sheet of a company given under
	A:-Schedule III Part II	
	B:-Schedule III Part I	
	C:-Schedule III Part III	
	D:-Table A	
	Correct Answer:- Option-B	
	estion47:-X's capital on 1st Jan 12.2002 is	nuary, 2021 is 45,000, interest on drawings is 5,000, interest on capital is 2,000, drawings are 14,000, profit for the year is 15,000. His capital as or
	A:-67,000	
	B:-43,000	
	C:-69,000	
	D:- 47,000	
	Correct Answer:- Option-B	
Que	stion48:-Adjusting entries	
	A:-Assign revenue to the pe	riod in which they are earned
	B:-Help to properly measure	the period's Net Profit/Loss
	C:-Bring asset and liability a	ccount to correct balances
	D:-All of about statements a	re true regarding Adjusting entries
	Correct Answer:- Option-D	
Que	stion49:-Which of the followi	ng entries records the utility bill incurred but not paid from the water company?
	A:-Debit utilities expense; C	redit utilities payable
B:-Debit accounts payable; Credit utilities payable		
	C:-Debit accounts payable;	Credit cash
D:-Debit utilities payable; Credit accounts receivable		
	Correct Answer:- Option-A	
Que	stion50:-An item of revenue Non-current Assets	expenditure has been incorrectly treated as capital expenditure. What is the effect of this error? profit for the year
	A:-Understated	Overstated
	B:-Understated	Understated
	C:-Overstated	Overstated
	D:-Overstated	Understated

Question51:-As per Accounting Standard 6, under which circumstances the method of depreciation may be changed?

I. When the adoption of new method is required by statute

II. When the change will help to show a higher amount of depreciation each year

III. When it is required for compliance with an accounting standard

Correct Answer:- Option-C

IV.	When it is considered that the change would result in a more appropriate presentation of financial statement
	A:-I, II, III and IV
	B:-I, II and III
	C:-II, III and IV
	D:-I, III and IV
	Correct Answer:- Option-D
Que	stion52:-Which type of inventory system is updated inventory system?
	A:-Periodic inventory system
	B:-Contingency inventory system
	C:-LIFO
	D:-Perpetual inventory system
	Correct Answer:- Option-D
Que	stion53:-If actual bad debts are more than the provision for bad debts, then which of the following will increase?
	A:-Credit balance of Provision for Bad Debts account
	B:-Debit balance of Provision for Bad Debts account
	C:-Debit balance of Bad Debts account
	D:-Debit balance of Discount on Debtors account
	Correct Answer:- Option-B
Que (a) (b) (c) (d)	stion54:-Which of the following statements are true about Ratio Analysis? Ratio analysis is useful in financial analysis Ratio analysis is helpful in communication and coordination Ratio analysis is not helpful in identifying weak spots of the business Ratio analysis is helpful in financial planning and forecasting
	A:-a, b and d
	B:-a, c and d
	C:-a, b and d
	D:-a, b, c, d
	Correct Answer:- Option-A
Que (a) (b) (c)	stion55:-Which of the following falls under profitability ratios? General profitability ratios Overall profitability ratios Comprehensive profitability ratios
	A:-a and b
	B:-a and c
	C:-b and c
	D:-None of the above
	Correct Answer:- Option-A
Que	stion56:-What will be the Gross Profit ratio if, total sales are Rs. 2,60,000 cost of net goods sold is Rs. 2,00,000 and sales return is Rs. 10,000?
	A:-13%
	B:-28%
	C:-26%
	D:-20%
	Correct Answer:- Option-D
Que	stion57:-If activity ratio of a firm is 80% and capacity ratio is 120%, find out its efficiency ratio
	A:-150%
	B:-100%
	C:-80%
	D:-66.67%
	Correct Answer:- Option-D
(a) (b) (c) (d)	stion58:-In which of the following situations, the payback period method is advised for evaluation of investment opportunities? Over leveraged business Cash rich business Uncertain market conditions Stable market conditions ose the most appropriate answer from the options given

A:-a and b only

IV.

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C:-b and c only
      D:-c and d only
      Correct Answer:- Option-B
Question59:-Determine Debtors turnover ratio if, closing debtors is Rs. 40,000, cash sales is 25% of credit sales and excess of closing debtors over opening debtors is Rs. 20,000.
      A:-4 times
      B:-2 times
      C:-6 times
      D:-8 times
      Correct Answer:- Option-A
Question60:-Match the following:
List I
P. Prepaid expenses
Q. Sales ratio
R. Return on investment
S. 100 minus proprietary
Select the correct answer from the options given below:
P. Q. R. S
     A:-4 3 1 2
     B:-4 3 2 1
      C:-2 1 4 3
     D:-2 4 1 3
      Correct Answer:- Option-B
\label{thm:question61:-A society having jurisdiction over one revenue district is \\
      A:-Urban society
      B:-Apex society
      C:-Central society
     D:-Federal cooperative society
      Correct Answer:- Option-C
Question62:-Maximum divisible profit of a cooperative society is
      A:-5%
      B:-10%
      C:-20%
      D:-25%
      Correct Answer:- Option-D
Question63:-As per cooperative law section 63 deal with
      A:-Director of cooperative audit
      B:-Arbitration
      C:-Tribunal
      D:-Liquidator
      Correct Answer:- Option-A
Question64:-The first cooperative credit society act was passed in India
      A:-1901
      B:-1902
      C:-1903
      D:-1904
      Correct Answer:- Option-D
Question65:-As per the Kerala Cooperative Societies act, the maximum number of members in primary society is
      A:-7
      B:-9
      C:-13
      D:-15
      Correct Answer:- Option-D
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B:-a and c only

A:-First charge of society
B:-Decree
C:-Arbitration
D:-Gehan
Correct Answer:- Option-A
Question67:-A circle cooperative union is headed by
A:-Registrar
B:-Join Registrar
C:-Assistant Registrar
D:-Deputy Registrar
Correct Answer:- Option-C
Question68: is special charge on movable property created in favour of State Cooperative Bank or district cooperative Bank under section 36A.
A:-Hypothecation
B:-Gehan
C:-Pledge
D:-Mortgage
Correct Answer:- Option-B
Question69:-A society can utilise percent of net profit for charitable purpose
A:-10%
B:-5%
C:-7%
D:-15%
Correct Answer:- Option-C
Question70:-A society is classified as "D" if
A:-The overdue exceed 50%
B:-The overdue exceed 60%
C:-The overdue exceed 40%
D:-The overdue exceed 70%
Correct Answer:- Option-C
Question71:-As per the section 70A cooperative arbitration court deal with
A:-Monetary dispute
B:-Dispute on fixed assets
C:-Dispute related with election
D:-Non monetary dispute
Correct Answer:- Option-D
Question72:-The order, decisions of award referred in section 76 is called
A:-Decree
B:-Tribunal
C:-Judgement
D:-Verdict
Correct Answer:- Option-A
Question73: is known as removal of duly elected member by register
A:-Suspension
B:-Super session
C:-Dismiss
D:-Expulsion
Correct Answer:- Option-B
Question74:-The education fund of a cooperative society is maintained by
A:-Government of Kerala

Question66:-A society get priority as per the section 35 in recovering any debt of outstanding demand owing to society is known as

C:-State Coo	perative Union
D:-Circle Coo	peration Union
Correct Answ	ver:- Option-C
Question75:-Princi	ipal state partnership fund received from the state government is constituted and maintained by
A:-Central so	ciety
B:-Registrar	
C:-Apex socie	ety
D:-Cooperativ	ve urban bank
Correct Answ	ver:- Option-C
Question76:-Day b	book of a society shall have amount columns on both sides.
A:-4	
B:-3	
C:-2	
D:-1	
Correct Answ	ver:- Option-C
Question77:-Unde	er the cooperative accounting system fixed assets are recorded as
A:-Replaceme	ent price
B:-Depreciate	ed price
C:-Inflated pr	ice
D:-Cost price	
Correct Answ	ver:- Option-D
Question78:-Net lo	oss of a cooperative society shown in
A:-Asset side	of balance sheet
B:-Liability si	de of balance sheet
C:-Receipt sid	de of receipt and disbursement account
D:-Disbursen	nent side of receipt and disbursement account
Correct Answ	ver:- Option-A
Question79:	type liability attracts the auditor for furnishing false and fraud statements.
A:-Liability fo	r negligence
B:-Contractua	al liability
C:-Civil liabili	ty
D:-Criminal li	ability
Correct Answ	ver:- Option-D
Question80:-Keral	a handicraft Apex cooperative society is known as
A:-CAPEX	
B:-ARTCO	
C:-SURABHI	
D:-RAIDCO	
Correct Answ	rer:- Option-C
Question81:-Short	term economic forecasts are very useful for
A:-Demand a	and sales forecasting
B:-Marketing	strategy formulation
C:-Exploratio	n of New market
D:-None of th	ne above
Correct Answ	ver:- Option-A
Question82:	is a creative and innovative method of generating idea and forecast
A:-Logical po	ssibility method
B:-Critical site	e method
C:-Brainstorn	ning
A:-Logical po	e method

B:-Government of India

	D:-Premising method
	Correct Answer:- Option-C
Ques	stion83: is a basic technological innovation that establishes a new function and usage.
	A:-Adaptive innovation
	B:-Next generation technology innovation
	C:-Incremental innovation
	D:-Radical innovation
	Correct Answer:- Option-D
Que	stion84:-A long term policy and planning of a corporation is the responsibility of
	A:-Managers
	B:-Board of directors
	C:-Shareholders
	D:-Top most employees
	Correct Answer:- Option-B
1. 2. 3.	stion85:-As per the company act 2013 schedule 7 the amount CSR can spend Eradicating extreme hunger and poverty Promotion of education Ensuring environmental sustainability
4.	Social business project
	A:-1 and 4 is correct
	B:-1 and 2 is correct
	C:-2 and 3 is correct
	D:-All are correct
•	Correct Answer:- Option-D
Ques	stion86:-A transparent administration of a corporation is known as
	A:-Social audit
	B:-Financial audit
	C:-Corporate governance
	D:-Cost audit
	Correct Answer:- Option-C
Ques	stion87:-In leasing, lessee acquires the right to use the asset for a short period is known as
	A:-Operating lease
	B:-Financial lease
	C:-Sale and leaseback
	D:-Leveraged lease
	Correct Answer:- Option-A
Ques	stion88: are the individual who invest equity capital in startup of venture.
	A:-Angel investors
	B:-Equity investors
	C:-Debenture investors
	D:-Eagle investors
	Correct Answer:- Option-A
Ques	stion89:-Which of the following not a qualitative method of credit control of RBI?
	A:-Bank rate
	B:-CRR
	C:-Credit rationing
	D:-Open market operations
	Correct Answer:- Option-C
Que	stion90: is a speculators who apply for IPO of securities with the sole aim of selling the allotted share at premium
	A:-Bull
	B:-Lame duck
	C. Poor

D:-Stag			
Correct Answer:- Option-D			
Question91:-NSDL promoted by			
A:-Government of India			
B:-SEBI and BSE			
C:-IDBI UTI NSE			
D:-RBI and SEBI			
Correct Answer:- Option-C			
Question92:-The trademark act passed in the year			
A:-1975			
B:-1999			
C:-2000			
D:-2001			
Correct Answer:- Option-B			
Question93: is the measure of a firm's ability to sell its product or services for more than the cost of incurred to produce it.			
A:-Price			
B:-Cost			
C:-Goodwill			
D:-Value			
Correct Answer:- Option-D			
Question94: is the coordination of material, information and fund from the initial raw material supplier to the ultimate customer.			
A:-Value chain			
B:-Supply chain			
C:-Distribution chain			
D:-Marketing			
Correct Answer:- Option-B			
Question95:-Which of the following certification awarded for quality assurance and management?			
A:-ISO 14000			
B:-ISO 13000			
C:-ISO 9000			
D:-ISO 50001			
Correct Answer:- Option-C			
Question96:-The process of combining various different business unit as its financial statement to its parent company			
A:-Consolidation			
B:-Amalgamation			
C:-Takeover			
D:-Merger			
Correct Answer:- Option-A			
Question97:-Kyoto protocol related with			
A:-Management of international business			
B:-Environment			
C:-Production process			
D:-Energy management			
Correct Answer:- Option-B			
Question98:-The new securities are purchased and sell before the official trading time is known as			
A:-Arbitration market			
B:-Crypto market			
C:-Free market			
D:-Grey market			
Correct Answer:- Option-D			

Question99:-As per the BCG Matrix CASH COW denotes

A:-Generate high profit and high cash flow

B:-Low market share in fast growing market

C:-High market share in slow growing market

D:-No future growth in market

Correct Answer:- Option-C

Question100:-Which is the first company set up social audit committee in India?

A:-Tata Stee

B:-Reliance Company limited

C:-ACC

D:-Hinduja group of companies

Correct Answer:- Option-A