

1. A firm has produced following budget for an activity level of 200000 units –
Materials – Rs. 30,000; labour – Rs. 40,000; Fixed expenses – Rs. 88,000.
What would be the total cost for a level of activity of 2,50,000 units.
 - (1) Rs. 1,75,500
 - (2) Rs. 1,58,000
 - (3) Rs. 1,97,500
 - (4) Rs. 1,80,000

2. The recommendation of three methods regarding lending norms of Tandon committee are
 - (a) Borrower will have to contribute a minimum of 25% of the working capital gap from long term fund i.e., owned funds and term borrowings.
 - (b) Borrower will have to provide a minimum of 25% of the total current assets from long term funds.
 - (c) The borrower's contribution from long term funds will be to the extent of the entire core assets and a minimum of 25% of the balance current assets.
 - (d) The borrower to contribute a minimum of 25% of current assets.

Which of the above recommendations are true?

 - (1) (a), (b) & (c)
 - (2) (a), (b) & (d)
 - (3) (a), (c) & (d)
 - (4) (b), (c) & (d)

3. Chore committee was headed by _____
 - (1) S.B. Chore
 - (2) C.B. Chore
 - (3) K.B. Chore
 - (4) T.B. Chore

4. A firm with high financial leverage and low operating leverage is characterized by
 - (1) High fixed finance cost ; High fixed cost of production
 - (2) High fixed finance cost ; Low fixed cost of production
 - (3) Low fixed finance cost ; High fixed cost of production
 - (4) Low fixed finance cost ; Low fixed cost of production

5. Match the following :

List – I

List – II

(A) Restrictive endorsement

(I) Pay C or order notice of dishonour waived

(B) Conditional endorsement

(II) Pay C or order at his own risk

(C) Sans recourse endorsement

(III) Pay C only

(D) Facultative endorsement

(IV) Pay C or order on his arrival

Choose the correct answer:

	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>
(1)	(III)	(IV)	(II)	(I)
(2)	(II)	(IV)	(I)	(III)
(3)	(IV)	(I)	(II)	(III)
(4)	(II)	(III)	(IV)	(I)

6. Pillars of Basel capital accord includes _____

- (a) Minimum capital
- (b) Credit risk
- (c) Supervisory review
- (d) Market discipline

Choose the correct answer:

- (1) (a), (b), (c)
- (2) (a), (c), (d)
- (3) (a), (b), (d)
- (4) (b), (c), (d)

7. Interest payable on debt is a charge against profit, which ultimately reduces the company's tax liability. This phenomenon is called _____

- (1) Tax evasion
- (2) Tax reduction
- (3) Tax shield
- (4) Tax omission

8. Financial management is concerned with the efficient use of an important economic resource namely, capital funds. This definition was given by _____
- (1) Ezra Solomon
 - (2) Miller & Modigliani
 - (3) Collins Brooks
 - (4) R.C. Osborn
9. Mr. Kiran delivers a machinery on the Hire purchase system (H.P.P.) for Rs. 2,730 to be paid as follows:
On delivery Rs. 800 is being paid; subsequently 1st year – Rs.760. 2nd year – Rs.600, 3rd year – Rs.350, 4th year – Rs.220 ; Interest is charged @ 10% p.a. But to write a ledger for the above problem, Mr. Kiran wanted the Cash Price of the asset. So, ascertain the Cash Price?
- (1) Rs. 2,400
 - (2) Rs. 2,730
 - (3) Rs. 2,800
 - (4) Rs. 2,830
10. Assertion (A) Bull market is typified by a sustained increase in market share prices.
Reasoning (R) The country's economy is strong and employment levels are high.
- (1) Only (A) is correct
 - (2) Only (R) is correct
 - (3) Both (A) and (R) are correct and (R) has relation to (A)
 - (4) Both (A) and (R) are correct and (R) has no relation to (A)
11. Mr. Vijay who is entitled to a salary of Rs. 10,000 p.m. took an advance of Rs. 20,000 against the salary in the month of March 2009. The Gross salary shall be for the A.Y. 2009-10:
- (a) Rs. 1,40,000
 - (b) Rs. 1,20,000
 - (c) Rs. 80,000
 - (d) Rs. 1,00,000

12. On 01-01-1996, machinery was bought by ABC Co. from XYZ Ltd. on Hire purchase basis. The cash price was Rs. 26,350 and the payment to be made is Rs. 10,000 as down payment and three yearly instalments of Rs. 6,000 each. Calculate the Hire purchase price.
- (1) Rs. 28,000
 - (2) Rs. 36,350
 - (3) Rs. 16,350
 - (4) Rs. 42,350
13. In accounting, profit prior to incorporation is treated as :
- (1) Revenue Reserve
 - (2) Secret Reserve
 - (3) Capital Reserve
 - (4) General Reserve
14. The Repo and Reserve Repo rates are resorted to by the RBI as a tool of:
- (1) Credit Control
 - (2) Settlement systems
 - (3) Currency management
 - (4) Liquidity Control
15. In marginal costing contribution is equal to
- (1) Sales – Fixed Cost
 - (2) Sales – Variable cost
 - (3) Sales – Profit
 - (4) Sales – Variable cost + Fixed Cost
16. X Ltd has share capital of Rs.1,00,000 and reserves of Rs.1,60,000. Y Ltd. Acquired 75% of X Ltd, two years ago when the share capital was the same but the reserves were Rs.1,20,000 at what amount should the non-controlling interest be shown in the current group statement of financial position.
- (1) Rs.55,000
 - (2) Rs.70,000
 - (3) Rs 65,000
 - (4) 1,95,000

17. Match the items of List- I with the items of List-II

List – I

List – II

- | | |
|---|----------------|
| (a) Amount deposited in PPF | (I) 80 - 1A |
| (b) Profits and gains from undertakings engaged in infrastructure development | (II) 80 G |
| (c) Contributions to National Defence Fund | (III) 80 - 1AB |
| (d) Profits and gains by an undertaking engaged in the development of SEZ | (IV) 80 - C |

Choose the correct answer:

- | | <u>(a)</u> | <u>(b)</u> | <u>(c)</u> | <u>(d)</u> |
|-----|------------|------------|------------|------------|
| (1) | (IV) | (III) | (II) | (I) |
| (2) | (IV) | (I) | (II) | (III) |
| (3) | (IV) | (I) | (III) | (II) |
| (4) | (II) | (I) | (III) | (IV) |

18. Which of the following statement is not true?

- (1) Management fraud is more difficult to detect than employee fraud.
- (2) Internal control system reduces the possibility of occurrence of employee fraud and management fraud.
- (3) The Auditor's responsibility for detection and prevention of errors and frauds is similar.
- (4) All statements are correct.

19. There are two list of items, match the items of List – I with items of List-II.

List – I

List – II

- (a) Reserve Bank of India
- (b) EXIM Bank
- (c) SIDBI
- (d) Capital Adequacy

- (I) NPA
- (II) Facilitating small scale industries
- (III) Credit Control
- (IV) Export / Import Financing

Choose the correct answer:

- | | <u>(a)</u> | <u>(b)</u> | <u>(c)</u> | <u>(d)</u> |
|-----|------------|------------|------------|------------|
| (1) | (I) | (II) | (III) | (IV) |
| (2) | (IV) | (III) | (II) | (I) |
| (3) | (II) | (III) | (IV) | (I) |
| (4) | (III) | (IV) | (II) | (I) |

20. Reconstruction of a company takes place when

- (i) The company is under capitalized
- (ii) Company has incurred heavy losses which must be written off
- (iii) The company is overcapitalised.

Which one of the following is correct?

- (1) (i) and (ii) only
- (2) (i) and (iii) only
- (3) (ii) and (iii) only
- (4) All the above.

21. In India, which of the following is prepared on the guidelines of AS-3 (Accounting Standard – 3) ?

- (1) Balance sheet of a company
- (2) Funds flow statement
- (3) Cash flow statement
- (4) Consolidated financial statement

22. Modigliani and Millers dividend policy of a firm is _____

- (1) Relevant
- (2) Irrelevant
- (3) Unrealistic
- (4) None of the above

23. Assertion (A): Accounting information refers to only events which are concerned with business firm.
Reason (R) : Accounting information is presented in financial statements.

Codes:

- (1) (A) is correct, but (R) is wrong
- (2) Both (A) and (R) are correct
- (3) (A) is wrong, but (R) is correct
- (4) Both (A) and (R) are wrong.

24. Given that : Fair rent of a let out house property is Rs.75,000. Its municipal value is Rs. 60,000 standard rent is Rs. 72,000 and actual rent received is Rs. 63,000. What is the gross annual value of this house property?

- (1) Rs. 60,000
- (2) Rs. 63,000
- (3) Rs. 72,000
- (4) Rs. 75,000

25. Who formulated the following model for estimating the market price of equity share?

$$P = \frac{D + r(E - D)}{K_e} \quad S$$

- (1) Modigliani - Miller
- (2) Myron - Gordon
- (3) James E Walter
- (4) Clarkson and Elliot

26. A qualified audit report is a serious matter because
- (1) Qualifications of an audit report implies that the double entry supporting the financial statements must be correct.
 - (2) It damages the creditability of the financial statements.
 - (3) It provides assurance that the audit has been carried out by a qualified auditor.
 - (4) Qualification enhances the creditability of the financial statements.
27. The effect of various levels of illumination on worker productivity were revealed by :
- (1) Principles of Organization
 - (2) Hawthorne studies
 - (3) Rational Planning
 - (4) Contingency Theories
28. The highest level of authority of a staff man is :
- (1) Concurring Authority
 - (2) Functional Authority
 - (3) Compulsory Consultation
 - (4) Voluntary Consultation
29. Professional Bureaucracy in organizational structure is introduced by :
- (1) Porter and Lawler
 - (2) Mc. Gregor
 - (3) Henry Fayol
 - (4) Mintzberg
30. Power that rests on the allocation and manipulation of symbolic rewards is known as :
- (1) Coercive Power
 - (2) Reward Power
 - (3) Persuasive Power
 - (4) Knowledge Power

31. Using forceful approach such as demanding compliance, repeating reminders and pointing out compulsion of rules is a power tactic known as:
- (1) Coalition
 - (2) Bargaining
 - (3) Assertiveness
 - (4) Manipulation
32. Encouraging individuals to discard old behaviours by shaking up the equilibrium state that maintains status quo is known as :
- (1) Unfreezing
 - (2) Moving
 - (3) Refreezing
 - (4) Norming
33. The degree to which employees are encouraged to air conflicts and criticism openly is called as:
- (1) Integration
 - (2) Risk Tolerance
 - (3) Conflict Tolerance
 - (4) Direction
34. The organizational culture that exhibits the value of bureaucracy and feudalism is :
- (1) Mechanistic Culture
 - (2) Organic Culture
 - (3) Occupational Culture
 - (4) Business Culture

35. ' The force field Theory ' was developed by :
- (1) Kurt Levin
 - (2) March and Simon
 - (3) Blake and Mouton
 - (4) Peter Druker
36. Training aimed at providing the employees with increased awareness of their own behaviour and how others perceive them is called:
- (1) Goal setting
 - (2) Trust building
 - (3) Grid Training
 - (4) Sensitivity Training
37. Graphology technique is used to analyse a person's ability in :
- (1) Attitude
 - (2) Handwriting
 - (3) Numerical
 - (4) Reasoning
38. Which of the following is not the feature of a horizontal structure ?
- (1) Shared Tasks
 - (2) Few Rules
 - (3) Few Teams
 - (4) Face to Face Communication
39. " The managers do not and cannot take decisions based on an accurate picture of reality " This is known as :
- (1) Defence against anxiety
 - (2) Bounded Rationality
 - (3) Insensitivity to change
 - (4) Organisational failure

40. Any act implying recognition of another's presence is called as :
- (1) Stroking
 - (2) Conflicting
 - (3) Norming
 - (4) Accommodating
41. Initiating structure in leadership means:
- (1) Task Oriented
 - (2) Consideration
 - (3) People Oriented
 - (4) Permissive style
42. Michigan studies on leadership styles were carried out by :
- (1) Lewin, Lippit and White
 - (2) Stogdill
 - (3) Rensis Likert
 - (4) Hemphill
43. A state of an individual or group attitudes, judgements and feeling about work, job, company or supervisor and so on is indicated by:
- (1) Motivation
 - (2) Morale
 - (3) Satisfaction
 - (4) Value
44. Expectancy theory of motivation developed by _____
- (1) Gregar
 - (2) Gril Breth
 - (3) Victor Uroom
 - (4) Abraham Maslow

45. Line organization is also called as _____
- (1) Military Organization
 - (2) Functional Organization
 - (3) Committee Form of Organization
 - (4) Matrix Organization
46. How many specialists suggested in functional organization?
- (1) Eight
 - (2) Six
 - (3) Nine
 - (4) Five
47. What are the approaches to the study of organisational behaviour ?
- (1) Human Resources approach
 - (2) Contingency approach
 - (3) Productivity approach
 - (4) All of the above
48. The ability of a manager to induce subordinates to work with confidence and zeal is called _____
- (1) Leadership
 - (2) Morale
 - (3) Motivation
 - (4) Planning
49. Expand: P.E.R.T
- (1) Product Evaluation and Review Technique
 - (2) Programme Examination and Review Technique
 - (3) Programme Evaluation and Review Technique
 - (4) Prolific Evaluation and Review Technique

50. _____ is based on the assumption that people want to be treated fairly.

- (1) Equity Theory
- (2) Expectancy Theory
- (3) 'X' and 'Y' Theory
- (4) 'Z' Theory

51. _____ is feeling, somewhat related to esprit de corps.

- (1) Motivation
- (2) Morale
- (3) Goal setting
- (4) Organization

52. Who proposed Autocratic, Democratic and Free-rein styles of leadership?

- (1) Kurt Lewin
- (2) Robert House
- (3) Fiedlers
- (4) Hersey – Blanchard

53. P.E.R.T. was first developed and advised in completion of which project?

- (1) Missile launching Project in India
- (2) Polaris Ballistic Missile Project in U.S.A.
- (3) Rocket launching Project in Japan
- (4) Missile launching Project in Sri Lanka

54. The ability of a person to observe the things or situations from the point of view of others is called _____

- (1) Empathy
- (2) Staffing
- (3) Motivation
- (4) Morale

55. Excess capacity is not found under

- (1) Monopolistic competition
- (2) Perfect Competition
- (3) Monopoly
- (4) Oligopoly

56. Match the following.

List – I

List – II

- | | |
|---------------|---------------------------------|
| (a) Alderfer | (I) Job enrichment |
| (b) Maslow | (II) Job enlargement |
| (c) Herzberg | (III) Theory 'X' and Theory 'Y' |
| (d) Mc Gregor | (IV) ERG Theory |
| | (V) Hierarchy of needs |

Choose the correct answer:

- | | <u>(a)</u> | <u>(b)</u> | <u>(c)</u> | <u>(d)</u> |
|-----|------------|------------|------------|------------|
| (1) | (II) | (III) | (I) | (IV) |
| (2) | (IV) | (V) | (I) | (III) |
| (3) | (III) | (II) | (IV) | (V) |
| (4) | (IV) | (V) | (I) | (III) |

57. Assertion (A) : The treasury manager uses the derivatives in the bond market as well as in forex market.

Reason (R) : It helps risk coverage.

Choose the correct codes:

- (1) Both (A) and (R) are false
- (2) Both (A) and (R) are true
- (3) (A) is true, but (R) is false
- (4) (R) is true, but (A) is false

58. Pricing decisions are most complex at which stage of the product life cycle?

- (1) Decline stage
- (2) Growth stage
- (3) Introduction stage
- (4) Maturity stage

59. " Trading on Equity " refers to _____

- (1) Optimum capital structure
- (2) Appropriate capitalisation
- (3) Capital gearing
- (4) Watered capital

60. Which one of the following are not the elements of economic system?

- (1) People
- (2) Resource
- (3) Reward
- (4) None of these

61. GAAR is related _____

- (1) Tax
- (2) Defence
- (3) Product
- (4) Banking

62. Match the following.

List – I

List – II

- | | |
|---------------|---------------------|
| (a) Product | (I) Protection |
| (b) Promotion | (II) Profit margin |
| (c) Price | (III) Communication |
| (d) Packaging | (IV) Value |

Choose the correct answer:

- | | <u>(a)</u> | <u>(b)</u> | <u>(c)</u> | <u>(d)</u> |
|-----|------------|------------|------------|------------|
| (1) | (IV) | (III) | (II) | (I) |
| (2) | (II) | (III) | (IV) | (I) |
| (3) | (III) | (I) | (II) | (IV) |
| (4) | (II) | (IV) | (I) | (III) |

63. Skimming pricing is useful for _____

- (1) Luxury goods
- (2) Consumption goods
- (3) Necessities
- (4) Industrial goods

64. Disposable Income states that,

- | | | |
|-------------------------|---|----------------|
| (1) Personal Income | - | Personal Taxes |
| (2) Net National Income | - | Savings |
| (3) Personal Income | - | Payments |
| (4) Personal Income | - | Indirect Taxes |

65. To evaluate Δ_j for testing optimality in Linear Programming simplex method, the formula become _____

- (1) $Z_j - C_j$
- (2) $C_j - Z_j$
- (3) $C_j - b_i$
- (4) $Z_j - b_i$

66. Which is the “classical theory” of leadership?
- (1) Behavioural Theory
 - (2) Traitists Theory
 - (3) Systems Theory
 - (4) Acceptance Theory
67. “ Managerial Grid ” was developed by _____
- (1) Robert Blake & Jane Mouton
 - (2) Robert Blake & John Mouton
 - (3) Rensis Likert & Robert Blake
 - (4) Jane Mouton & Rensis Likert
68. The three elements of delegation are _____
- (1) Authority, Responsibility & Decision making
 - (2) Authority, Responsibility & Controlling
 - (3) Authority, Responsibility & Directing
 - (4) Authority, Responsibility & Accountability
69. The technique of “ Brainstorming ” was developed by _____
- (1) Alex .F. Osborn
 - (2) Koortz & O’ Donnell
 - (3) William F. Glueek
 - (4) E . F. L. Brech
70. Which one of the following is correct?
- (1) Economic Costs = Accounting costs + Explicit costs
 - (2) Economic Costs = Accounting costs + implicit costs
 - (3) Economic Costs = Accounting costs + Explicit costs + Implicit costs
 - (4) Economic Costs = Accounting costs + Implicit costs + Marginal cost.

71. A project costs Rs. 20,00,000 and yields annually a profit of Rs. 3,00,000 after depreciation @ $12\frac{1}{2}\%$. But, before Tax @ 50%. What is the pay back period.
- (1) 6 years
 - (2) 5 years
 - (3) 3 years
 - (4) 4 years
72. A concept for measuring the responsiveness of the quantity demanded of a commodity to a change in the market price of another commodity is called _____
- (1) Price elasticity of demand
 - (2) Income elasticity of demand
 - (3) Cross elasticity of demand
 - (4) None of the above
73. Mean – Mode = 3 (Mean – Median) this relation is expressed by _____
- (1) Croxton & Cowden
 - (2) Prof. A.L. Bowley
 - (3) Horace Secrist
 - (4) Karl Pearson
74. “Coefficient of Correlation” will always be _____
- (1) More than 1
 - (2) Between -1 & +1
 - (3) Less than -1
 - (4) More than 0
75. The word “Regression” was first used as a statistical concept by _____
- (1) Francis Galton
 - (2) Prof. A.L. Bowley
 - (3) Murry R. Spiegel
 - (4) Moris Hamsung

76. Which one of the following factors does not influence the Organizational Environment.

- (1) Customers
- (2) Competition
- (3) Complexities
- (4) Changes

77. According to goal setting theory _____ and _____ goals lead to higher performance.

- (1) Easy and attainable
- (2) Difficult and Complex
- (3) Specific and Difficult
- (4) Discrete and Quantised

78. _____ refers to a group phenomenon in which individual members reduce their individual efforts and contribution as the group expands.

- (1) Group Cohesiveness
- (2) Group Thinking
- (3) Group Maturity
- (4) Free-rider tendency

79. Implicit money costs include _____

- (a) Wages for the work performed by the entrepreneur himself.
- (b) Rent of land and building belonging to entrepreneur and used in production.
- (c) Interest on capital contributed by entrepreneur.
- (d) Depreciation of assets

Choose the correct answer:

- (1) (a)
- (2) (a) & (c)
- (3) (a) & (b)
- (4) All the above

80. Which statements are correct?
- (a) Variable cost varies with volume of production.
 - (b) Fixed cost does not vary with volume of production.
 - (c) Both variable cost and fixed cost per unit varies.
 - (d) Only fixed cost per unit does not vary.

Choose the correct answer:

- (1) (a) & (b)
- (2) (a) & (c)
- (3) (a), (b) & (d)
- (4) (b), (c) & (d)

81. What do we mean by the distortion of perception?

- (1) Correction in perception
- (2) Errors in perception
- (3) Improvement in perception
- (4) Rejection in perception

82. In the History of Marketing, when did the product period end?

- (1) In the late 1800s
- (2) In the early 1900s
- (3) In the 1920s
- (4) After the end of second world war

83. Match the following

List – I

List – II

- | | |
|------------------------------|---|
| (a) Job rotation | (I) The process of diagnosing present problems and future challenges to be met through training and development. |
| (b) Needs assessment | (II) Moving employees to various positions in the organization to expand their skills, knowledge and ability. |
| (c) Job Instruction Training | (III) A broader long term function educational programme offered to carryout non-technical functions more effectively. |
| (d) Development | (IV) A systematic approach consisting of preparing the trainees presenting the instruction, having trainees try out the job and planning trainees on the job with a designated resource person. |

Choose the correct answer:

- | | <u>(a)</u> | <u>(b)</u> | <u>(c)</u> | <u>(d)</u> |
|-----|------------|------------|------------|------------|
| (1) | (II) | (I) | (IV) | (III) |
| (2) | (I) | (II) | (III) | (IV) |
| (3) | (II) | (IV) | (I) | (III) |
| (4) | (IV) | (III) | (I) | (II) |

84. The order cost per order of an inventory is Rs. 400 with an annual carrying cost of Rs. 10 per unit. The economic order quantity (EOQ) for an annual demand of 2000 units is _____

- (1) 400 units
- (2) 440 units
- (3) 480 units
- (4) 500 units

85. In a PERT / CPM network, computing the critical path requires.
- (1) Determining the total project duration
 - (2) Assigning the earliest finish time for an activity as the earliest start time for the next.
 - (3) That the latest finishing time for an activity not delay the overall project beyond initial expectation.
 - (4) A sophisticated and complicated computer programme.
86. Adarsha enterprises had sales of Rs.8,43,800 and cost of Rs. 6,09,900. The firm paid in Rs. 38,200 interest, Rs. 18,000 in dividends. It also increased retained earnings by Rs. 62,138. The depreciation was Rs. 76,400. What is the average tax rate?
- (1) 33.33 %
 - (2) 32.83 %
 - (3) 38.12 %
 - (4) None of the above

87. Match the following

List – I

List – II

- | | |
|-----------------------------|----------------------------------|
| (a) Certificate of Deposits | (I) 91 days, 182 days & 346 days |
| (b) Debentures | (II) 3 to 5 months |
| (c) Treasury Bills | (III) 1 to 270 days |
| (d) Commercial papers | (IV) Longer period in year |

Choose the correct answer:

- | | <u>(a)</u> | <u>(b)</u> | <u>(c)</u> | <u>(d)</u> |
|-----|------------|------------|------------|------------|
| (1) | (II) | (IV) | (III) | (I) |
| (2) | (II) | (III) | (IV) | (I) |
| (3) | (IV) | (III) | (I) | (II) |
| (4) | (III) | (IV) | (II) | (I) |

88. Match the following

List – I

(Mutual fund schemes)

- (a) Open ended mutual fund scheme
- (b) Close ended mutual fund scheme
- (c) Growth fund scheme
- (d) Off shore mutual fund scheme

List – II

(Characteristics)

- (I) It offers capital appreciation of the underlying investment
- (II) It is a fund accepted and liquidated on the continuous basis by a mutual fund manager.
- (III) It is also known as regional or country fund.
- (IV) No edit possible till the closure of the scheme.

Choose the correct answer:

	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>
(1)	(II)	(I)	(IV)	(III)
(2)	(II)	(IV)	(I)	(III)
(3)	(III)	(IV)	(I)	(II)
(4)	(III)	(I)	(IV)	(II)

89. Determine stock turnover ratio if, opening stock is Rs. 31,000 closing stock is Rs. 29,000 sales Rs. 3,20,000 and Gross profit ratio is 25% on sales.

- (1) 31 times
- (2) 11 times
- (3) 8 times
- (4) 32 times

90. During the year, a business was bought by issue of Rs. 25,000/- debentures and Rs. 25,000/- share. The business bought & had machine worth Rs. 20,000. Debtors Rs. 15,000/- Stock Rs. 5,000/- and Creditors Rs. 5,000/-. Determine the effect of this transaction on flow of funds:
- (1) Net out flow of Rs. 15,000
 - (2) Net inflow of Rs. 15,000
 - (3) Neither inflow nor out flow
 - (4) None of the above
91. 'NICHE' Marketing is more common in :
- (1) Both the services and product sector
 - (2) Services Sector
 - (3) International Marketing
 - (4) Small Markets
92. MART is:
- (1) Marketing and Research Team
 - (2) Marketing Advertisement and Research Team
 - (3) Marketing and Research Technique
 - (4) None of the above
93. 'Split Halves Method' is used for :
- (1) Recruitment
 - (2) Selection
 - (3) Reliability Test
 - (4) Personality Test
94. _____ model evaluates the benefits of training for skills that are hard to quantify such as attitudes and behaviours :
- (1) Garden and Millors Model
 - (2) Kirk Patrick's Model
 - (3) Walter's Model
 - (4) Stephen Robbins Model

95. _____ was advertised back in 1966 by Principal Financial Group.

- (1) Mother's Hours
- (2) Maternity Leave
- (3) Baby Care Hours
- (4) Baby Care Centers

96. SCM agreement of WTO Exempts _____ from the prohibition of export subsidies.

- (1) A list of Product
- (2) A list of Services
- (3) Low income countries
- (4) A list of products and services

97. DFRC stands for :

- (1) Duly Filed Replenishment Card
- (2) Duty Free Replenishment Card
- (3) Duty Free Replenishment Certificate
- (4) Duty and Freight Reimbursement Card

98. The time point between placing an order and its receipt in the stock is known as:

- (1) Carrying time
- (2) Lead time
- (3) Purchase time
- (4) Order time

99. The difference between the two prices is the jobber's profit, which is technically known as:

- (1) Jobber's Gain
- (2) Jobber's Margin
- (3) Jobber's Returns
- (4) Jobber's Turn

100. Given:

$$\begin{aligned}\sum y &= Na + b \sum x \\ \sum xy &= a \sum x + b \sum x^2\end{aligned}$$

The above equation is related with:

- (1) Regression equation
- (2) Correlation equation
- (3) Standard deviation
- (4) Skewness