



# PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

ISO 9001 : 2015 Certified

## Sample Question in MCQ Format.

**M.Com (Accountancy) Semester IV**

**Subject: Corporate Financial Accounting**

1. Following is an example of an accounting policy:
  - a. Going Concern
  - b. Matching
  - c. Disclosure
  - d. Treatment of retirement benefits**
2. Lavaca India is building a flyover costing Rs. 400 million. Rs. 240 million is financed from a long-term loan costing 8%. The remaining Rs. 160 million comes from pool of loans. 30% of the pooled loans cost 10% and 70% of the pooled loans cost 12%. Calculate the cost of borrowing in first year
  - a. Rs. 19.2 million
  - b. Rs. 58 million
  - c. Rs. 37.44 million**
  - d. Rs. 20.4 million
3. Ind AS 108 relates to
  - a. Borrowing Cost
  - b. Operating Segment**
  - c. Related party Disclosures
  - d. Employee Benefits



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## Subject: Financial Management

- I. Maximum usage in a month 600 units, minimum usage 400 units Normal usage 450 units. Time lag. Maximum 6 months; Minimum 2 month. Re order quantity 1500 . The Re-order level will be
- 3600 units**
  - 2400 units
  - 1200 units
  - 3200 units
- II. \_\_\_\_\_ sales results in accounts receivable.
- Cash
  - Total
  - Credit**
  - Debit
- III. Which of the following are not included in inventory carrying cost?
- Storage
  - Insurance
  - Inspection**
  - Handling



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## Subject: Indirect Tax- Introduction of Goods and Service Tax

- I. The place of supply of services provided by way of transportation of goods, including by mail or courier, to a person other than a registered person, shall be the
  - (a) **Place at which such goods are handed over for their transportation**
  - (b) Location of the supplier of service
  - (c) Location of the recipient of service
  - (d) Location of the transporter
  
- II. When a GST dealer in Kerala sells a product to a GST dealer or customer in Tamilnadu, the tax collected is
  - a) SGST
  - b) CGST
  - c) **Integrated GST**
  - d) UTGST
  
- III. The maximum limit of IGST rate fixed in the Act is
  - a) 18%
  - b) 28%
  - c) **40%**
  - d) 100%



# PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

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## Sample Question in MCQ Format.

**M.Com (Management) Semester IV**

**Subject: Advertising and Sales Management**

1. AMA Stands for \_\_\_\_\_

a. American Market Associate

**b. American Marketing Association**

c. American Media Association

d. American Merit Association

2. Email stands for \_\_\_\_\_

**a. Electronic mail**

b. Essential message

c. Essential mail

d. Electronic message

3. Advertising is defined as any \_\_\_\_\_ form of non personal presentation.

a. Fixed

**b. Paid**

c. Non Paid

d. Definite



# **PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS**

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## **Subject: Management of Business Relations**

The strategic development process begins with a \_\_\_\_\_ of the company's vision as well as that of the industry and the competitors

**a) Review**

b) Information

c) Results

d) Analysis

2. The \_\_\_\_\_ approach to CRM monitors and controls the actions of the sales department

**a) Selling**

b) Buying

c) Active

d) Passive

3. When customers are \_\_\_\_\_ the they become loyal and reliable

**a) Rewarded**

b) Punished

c) Active

d) Passive



# PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

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## Subject: Supply Chain Management and Logistics

1. \_\_\_\_\_ is the most ideal transportation mode for hilly regions.

a. Animal Transportation

**b. Ropeways**

c. Railways

d. Waterways

2. \_\_\_\_\_ Logistics refers to planning and carrying out the movement, supply, and maintenance of military forces, weapons, supplies and other equipment.

**a. Military**

b. business

c. Event

d. Space

3. \_\_\_\_\_ packaging focuses on the creating a market appeals, providing information about the product, convenience of the users and standing out against its competitors.

a. Industrial

**b. Consumer**

c. Display

d. Medical