



Prahladrai Dalmia Lions College of Commerce & Economics

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SAMPLE QUESTIONS FOR SEMESTER VI
REGULAR EXAMINATION TYBAF BATCH 2019-20
B.COM(ACCOUNTING & FINANCE)
TYBAF
SEM VI
COST ACCOUNTING-IV

1. An estimate of what cost should be is known as
 - a. Actual cost
 - b. Ideal cost
 - c. Standard cost
 - d. Forecast cost
2. The standard and the actual requirements of material of a company are as under :
Standard - 2,400 units at the rate of Rs.20 per unit
Actual - 2,800 at the rate of Rs.22 per unit
Find material usage variance
 - a. Rs. 8000 A
 - b. Rs. 8000 F
 - c. Rs. 8800 F
 - d. Rs. 8800 A
3. Variable cost Rs. 24 contribution Rs. 16 P/V ratio will be
 - a. 30%
 - b. 40%
 - c. 50%
 - d. 60%
4. Profit volume ratio is improve by increasing
 - a. Variable cost
 - b. Fixed cost
 - c. Selling price
 - d. Selling units

FINANCIAL ACCOUNTING-VII

1. Land & Building is shown in the balance sheet of a consumer co-operative society
 - (a) Under Fixed Assets
 - (b) Under Current Assets
 - (c) Separately
 - (d) Miscellaneous Expenditure
2. Ram buys 200 debentures of FV of Rs.100 each of R Ltd. at Rs.98 cum - Interest on 1-3-2013 from Sam. Interest @ 12% is to be paid half yearly on 30th June and 31st December
 - (a) Nominal Value of investment purchased is Rs.20,000
 - (b) Nominal Value of investment purchased is Rs.19,600
 - (c) Nominal Value of investment purchased is Rs.20,200
 - (d) Nominal Value of investment purchased is Rs.19,800
3. The structure which is required to be followed by mutual funds in India is laid down by
 - (a) Financial ministry
 - (b) SEBI
 - (c) AMFI
 - (d) Funds sponsor
4. Dividend on shares accrues
 - (a) On the last day of the financial year
 - (b) On due date fixed in advance
 - (c) On the date it is declared
 - (d) On the first day of the financial year

INDIRECT TAXATION-II

1. _____ shall mean the aggregate value of taxable supplies made by the all registered persons through operator reduced by the aggregate value of taxable supplies returned to the suppliers.
 - a) Value of Taxable supplies
 - b) Gross value of taxable supplies
 - c) Net Value of taxable supplies
 - d) Aggregate Value of taxable supplies

2. The details of return for Input Service Distributor relates to FORM NO _____.
 - a) GSTR-7
 - b) GSTR-4
 - c) GSTR- 6
 - d) GSTR -2

3. The proper officer issues from GST REG -08 for _____.
 - a. Discrepancy in furnishing return
 - b. Grant of registration
 - c. Cancellation of registration
 - d. Amendment in registration

4. _____ of tax happens after levy.
 - a. Payment
 - b. Collection
 - c. Charging
 - d. Assessment

ECONOMICS-III

1. _____ is the only state in India where number of females is more than males.
 - a. Mumbai
 - b. Kerala
 - c. Bihar
 - d. Goa

2. To implement National Agricultural Insurance Scheme, the government established _____ in 2002.
 - a. AICIC
 - b. ICICI
 - c. IDBI
 - d. ICC

3. MANAS scheme aimed at developing entrepreneurial skills of youth belonging to _____ category.
 - a. Open
 - b. Minority
 - c. Backward
 - d. Middle Class

4. _____ was established to address the queries of farmers in their local language.
 - a. Kisan Call Centres
 - b. Kisan Phone Centres
 - c. Kisan Mobile Centres
 - d. Kisan Internet Centres

FINANCIAL MANAGEMENT-III

1. Company share capital (Rs.100) Rs.50, 00,000, Market value per share Rs.150 than Market capitalisation is _____
 - a) 75, 00,000
 - b) 70, 00,000
 - c) 7, 50,000
 - d) 75,000

2. Restructuring is a process of _____
 - a) Changing Capital structure
 - b) Changing staffing
 - c) Changing organization of business
 - d) Re-arrangement

3. _____ is the value of business i.e. assets and liabilities as per the balance sheet.
 - a) Book Value
 - b) Market Value
 - c) Economic Value
 - d) Liquidation Value

4. Balance on Capital Reduction is utilized to _____
 - a) Write off preliminary expenses
 - b) Pay dissentient Shareholder
 - c) Issue of Bonus Shares
 - d) Goodwill