

Online Examinations (Even Sem/Part-I/Part-II Examinations 2020 - 2021)

Course Name - Business Accounting & Financial Management

Course Code - BBAHMS401

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- M.SC.(MM)
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Answer all the questions. Each question carry one mark.

9. 1. Machinery is a

Mark only one oval.

- Personal account
- Real Account
- Nominal Account
- None of the above

10. 2. outstanding wages is a

Mark only one oval.

- Personal account
- Real Account
- Nominal Account
- None of the above

11. 3. Jornal is related with

Mark only one oval.

- Recording of transaction
- Classification of an account
- Summary of account
- None of the above

12. 4. Cash book records

Mark only one oval.

- All cash receipts
- All cash payments
- All cash receipts and payments
- All receipts and payments

13. 5. Original Cost of a machine Rs. 12,60,000, Salvage value is 10,000, Useful life = 5 years. Depreciation for the first year under SLM method will be

Mark only one oval.

- 2,50,000
- 2,05,000
- 2,52,000
- None of the above

14. 6. The main objective of providing depreciation is to

Mark only one oval.

- Create secret reserve
- Reduce the book value of assets
- Allocate cost of the assets
- None of the above

15. 7. Long term assets having no physical existence but, possessing a value are called

Mark only one oval.

- Intangible assets
- Fixed assets
- Current assets
- Investments

16. 8. Which of these best explains fixed assets?

Mark only one oval.

- Are bought to be used in the business
- Are expensive items bought for the business
- Are items which will not wear out quickly
- Are of long life and are not purchased specifically for resale

17. 9. As per golden rule of accounting for Nominal account, we debit

Mark only one oval.

- all expenses and losses
- all income and gain
- the receiver
- what comes in

18. 10. If a trial balance totals do not agree, the difference must be entered in

Mark only one oval.

- The Profit and Loss Account
- A Nominal Account
- The Capital Account
- A Suspense Account

19. 11. Economic life of an enterprise is split into the periodic interval as per ----- concept

Mark only one oval.

- Matching
- Money measurement
- Periodicity
- Accrual

20. 12. An entry with more than one debit or credit is known as

Mark only one oval.

- Compound entry
- Singly entry
- Multiple entry
- Double entry

21. 13. Depreciation account is closed by

Mark only one oval.

- Transferring to balance sheet
- Transferring to profit & loss account
- Transferring to asset account
- Balancing the account

22. 14. Opening capital 9,000; closing capital 16,500; drawings during the year 2,600.
The amount of profit will be

Mark only one oval.

- 10100
 4900
 9100
 10000

23. 15. Which of the following errors will not affect the trial balance

Mark only one oval.

- Wrong balancing of an account
 Wrong totaling of an account
 Writing an amount in wrong account but on the correct side
 None o the above

24. 16. In journal, transactions are recorded on

Mark only one oval.

- Ascending order
 Descending order
 Order of preference
 Chronological order

25. 17. The prime function of accounting is to

Mark only one oval.

- record economic data
- provide the informational basis for action
- classifying and recording business transactions
- attain non-economic goals.

26. 18. The policy 'anticipate the profit and provide for all possible losses' arises due to

Mark only one oval.

- convention of consistency
- convention of conservatism
- convention of full disclosure
- convention of materiality.

27. 19. Accounting is a language of ————.

Mark only one oval.

- Business
- Commerce
- economics
- None of these

28. 20. A debit in a nominal account denotes an

Mark only one oval.

- income
- expense
- revenue
- None of these

29. 21. Summary of balances of ledger account is called

Mark only one oval.

- trial balance
- balance sheet
- cash flow statement
- none of these

30. 22. In accounting credit means

Mark only one oval.

- an entry on the right hand side of an account
- increase in asset
- decrease in liability
- none of these.

31. 23.include cash and assets that can be normally converted into cash during the operating cycle of the business.

Mark only one oval.

- Current liability
- current assets
- contingent assets
- none of these

32. 24. Assets are usually listed on a balance sheet under two main groups namely and

Mark only one oval.

- fixed and current
- current and fixed
- tangible and intangible
- none of these

33. 25. expenses are shown in the P/L A/c.

Mark only one oval.

- direct
- indirect
- cost
- none of these

34. 26. Accrued income is a/an

Mark only one oval.

- liability
- assets
- revenue
- none of these

35. 27. The return of goods by a customer should be debited to

Mark only one oval.

- Customer account
- Return inward account
- Returns outward account
- Goods account

36. 28. ----- is prepared to find the financial position of business

Mark only one oval.

- Trail Balance
- Trading account
- P/L account
- Balance Sheet

37. 29. From income statement we find out

Mark only one oval.

- gross profit
- financial position of business
- net profit
- all of the above.

38. 30. Which of the following is not an intangible asset

Mark only one oval.

- stock
- goodwill
- trade mark
- patents

39. 31. Which of the following is a fictitious asset

Mark only one oval.

- goodwill
- copyright
- patents
- discount on issue of securities

40. 32. Creditors account is a

Mark only one oval.

- Personal account
- Real Account
- Nominal Account
- None of these

41. 33. Cash account normally has

Mark only one oval.

- Debit balance or credit balance
- Credit balance
- Debit balance
- None of these

42. 34. In accounting, transactions and events which are of ——— are recorded.

Mark only one oval.

- Financial nature
- Quantitative nature
- Qualitative nature
- None of these

43. 35. Where ——— ends ——— begins.

Mark only one oval.

- book-keeping and accounting
- accounting and book-keeping
- transaction and accounting
- none of these

44. 36. The person from whom goods are bought on credit is known as ———.

Mark only one oval.

- creditor
- debtor
- borrower
- none of these

45. 37. Goodwill is a

Mark only one oval.

- fixed asset
- current asset
- intangible asset
- fictitious asset

46. 38. Income received in advance is

Mark only one oval.

- an income
- a liability
- an asset
- a loss

47. 39. If two alternative proposals are such that the acceptance of one shall exclude the possibility of the acceptance of another then such decision making will lead to

Mark only one oval.

- Mutually Exclusive Project
- Accept Reject Decision
- Contingent Decision
- None of the above

48. 40. If the cut off rate is greater than IRR, we may

Mark only one oval.

- Accept the proposal
- Reject the proposal
- Be neutral about it
- None of the above

49. 41. The span of time within which the investment made for the project will be recovered by the net returns of the project is known as

Mark only one oval.

- Payback Period
- Period of Return
- Span of Return
- None of the above

50. 42. Under Net present value criterion, a project is approved if

Mark only one oval.

- NPV is positive
- Funds are unlimited
- NPV is Zero
- None of the above

51. 43. What does financial leverage measure?

Mark only one oval.

- No change with EBIT and EPS
- The sensibility of EBIT with % change with respect to output
- The sensibility of EPS with % change in the EBIT level
- Percent variation in the level of production

52. 44. Financial management mainly focuses on

Mark only one oval.

- Efficient management of every business
- Brand dimension
- Arrangement of funds
- All elements of acquiring and using means of financial resources for financial activities

53. 45. Heterogeneous cash flows can be made comparable by

Mark only one oval.

- Discounting technique
- Compounding technique
- Either Discounting technique or Compounding technique
- None of the above

54. 46. Cost of capital is

Mark only one oval.

- Lesser than the cost of debt capital
- Equal to the last dividend paid to the equity shareholders.
- Equal to the dividend expectations of equity shareholders for the coming year
- None of the above.

55. 47. In Walter model formula D stands for

Mark only one oval.

- Dividend per share
- Direct dividend.
- Direct earnings
- None of these

56. 48. Which of the following is not a specific risk factor?

Mark only one oval.

- Company strike
- Bankruptcy of a major supplier
- Death of a key company officer
- Industrial recession

57. 49. The major benefit of diversification is to_____.

Mark only one oval.

- Increase the expected return
- Increase the size of the investment portfolio.
- Reduce brokerage commissions.
- Reduce the expected risk.

58. 50. _____ is the minimum required rate of earnings or the cut off rate of capital expenditure.

Mark only one oval.

- Cost of capital.
- Working capital
- Equity capital.
- None of the above.

59. 51. Which of the following is the first step in capital budgeting process?

Mark only one oval.

- Final approval
- Screening the proposal
- Implementing proposal
- Identification of investment proposal

60. 52. The project can be selected if its profitability index is more than

Mark only one oval.

- 1 percent
- 3 percent
- 5 percent
- 10 percent

61. 53. The only feasible purpose of financial management is

Mark only one oval.

- Wealth Maximization
- Sales Maximization
- Profit Maximization
- Assets maximization

62. 54. Agency cost consists of

Mark only one oval.

- Binding
- Monitoring
- Opportunity and structure cost
- All of the above

63. 55. The objective of wealth maximization takes into account

Mark only one oval.

- Amount of returns expected
- Risk associated with
- Timing of anticipated returns
- All of the above

64. 56. Time value of money supports the comparison of cash flows recorded at different time period by

Mark only one oval.

- Discounting all cash flows to a common point of time
- Compounding all cash flows to a common point of time
- Using either Discounting all cash flows to a common point of time or Compounding all cash flows to a common point of time
- one of the above

65. 57. Risk of two securities with different expected return can be compared with:

Mark only one oval.

- Coefficient of variation
- Standard deviation of securities
- Variance of Securities
- None of the above

66. 58. What are the earnings per share (EPS) for a company that earned Rs. 100,000 last year in after-tax profits, has 200,000 common shares outstanding and Rs. 1.2 million in retained earning at the year end?

Mark only one oval.

- Rs. 100,000
- Rs. 6.00
- Rs. 0.50
- Rs. 6.50

67. 59. The market price of a share of common stock is determined by:

Mark only one oval.

- the board of directors of the firm
- the stock exchange on which the stock is listed
- the president of the company
- individuals buying and selling the stock

68. 60. The focal point of financial management in a firm is:

Mark only one oval.

- the number and types of products or services provided by the firm
- the minimization of the amount of taxes paid by the firm.
- the creation of value for shareholders
- the dollars profits earned by the firm

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