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Brainwara University
Beraedt, Kelkata -700125

BRAINWARE UNIVERSITY

Term End Examination 2021 - 22 Programme – Bachelor of Optometry Course Name – Quality, Patient Safety and Practice Management Course Code - BOPTO604 (Semester VI)

Time allotted: 1 Hrs.15 Min.

Full Marks: 60

[The figure in the margin indicates full marks.]

Group-A

(Multiple Choice Type Question)

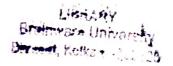
1 x 60=60

Choose the correct alternative from the following:

•		
(1) Accounting consists of information on		
a) Cost and income for managers	b) Company's tax liability for a particular year	
c) Financial conditions of an institution	d) All of these	
(2) The terms accounting and book keeping are classified as		
a) Same	b) Different	
c) Opposite	d) None of these	
(3) Double entry system of bookkeeping involves at least		
a) One accounts	b) Two accounts	
c) Three Accounts	d) None of these	
(4) The process of recording financial data up to tria	al balance is	
a) Book keeping	b) Classifying	
c) Summarizing	d) Analyzing	
(5) Interpretation means		
 a) Explanation of meaning and significance of the data in Financial Statements 	 b) Concerned with preparation and presentation of classified data 	
c) Systematic analysis of recorded data	 d) Methodical classification of data given in Financial Statemen 	
(6) Patents, Copyrights and Trademarks are	-	
a) Current assets	b) Fixed assets	
c) Intangible assets	d) All of the above	
(7) The following is not a type of liability		

a) Short term	b) Current
c) Fixed	d) Long term
(8) In journal, the business transaction is recorded -	
a) Same day	b) Next day
c) Once in a week	d) Once in a month
(9) All of following are Assets except	•
a) Goodwill	b) Furniture
c) Outstanding Salary	d) Closing Stock
(10) Which of the following is an identifiable non-m	nonetary asset without physical substance?
a) Tangible asset	b) Intangible Asset
c) Floating Assets	d) None of the above
(11) What is the trial balance?	,
a) It is a financial statement	b) It records balances of a balance shee
c) It doesn't contribute to the accounting cycle	d) It records balances of accounts
(12) Fixed assets are held by business for	
a) Converting into cash	b) Generating revenue
c) Resale	d) None of these
(13) Amount spent to increasing the earning capacit	
a) Capital	b) Revenue
c) Deferred revenue	d) None of the above
(14) Inventories, cash and equivalents, and accounts	,
a) Earnings on Income Statement	b) Payments on Income Statement
c) Assets on the Balance Sheet	d) Liabilities on the Balance Sheet
(15) Value of goods withdrawn by the proprietor for	r his personal use should be credited to
a) Capital A/c	b) Sales A/c
c) Drawings A/c	d) Purchases A/c
(16) Which of the following is not an item of a Bala	ance Sheet
a) Accounts Receivable	b) Accounts Payable
c) Sales Revenue	d) Outstanding Expenses
(17) Cost of moving Plant and machinery to a new	site will be treated as
a) Revenue Expenses	b) Capital Expenses
c) Administrative Expenses	d) Operating Expenses
(18) Increases in assets are denoted as -	
a) Debit	b) Credit
c) Either debit or credit	d) None of these
(19) Increases in capital is denoted as -	
a) Debit	b) Credit
c) Either debit or credit	d) None of these
(20) Which of the following accounts normally has	credit balance?
a) Wages Outstanding	b) Motor vehicles
c) Prepaid Rent	d) Return Inwards
(21) Why does a business prepare a Trial Balance?	

a) To calculate the profit and loss .	b) To check the cash and bank balance
c) To check the arithmetical accuracy of the ledgers	d) To show the financial position
(22) Income Tax Act was passed in the year	LHSPLARY
a) 1934	b) 1956 Brahmara University
c) 1961	d) 1972 Barasat, Kotkasa -70012
(23) Income Tax Act came into force on	
a) 1st April 1935	b) 1st April 1961
c) 1st April 1962	d) 1st April 1956
(24) Income tax is a	
a) Professional tax	b) Direct tax
c) Indirect tax	d) Service tax
(25) There are heads of income	
a) 3	b) 4
c) 5	d) 2
(26) A person with the age of or more is confidence tax Act.	onsidered as a super senior citizen as per
a) 56	b) 60
c) 80	d) 85
(27) The minimum exceptional limit of income is	
a) 250000	b) 200000
c) 300000	d) 500000
(28) Rebate of Income tax is defined as per section	
a) 81A	b) 87A
c) 81C	d) 87C
(29) Assessment year is the period of 12 months com	mencing from Every year.
a) 1st March	b) 31st March
c) 1st April	d) 30th April
(30) When the income earned in an year is taxed in the	he same year, it is called
a) Advanced Assessment	b) Super Assessment
c) Accelerated Assessment	d) None of the above
(31) CBDT stands for	
a) Central Bureau of Direct Taxes	b) Central Board of Direct Taxes
c) Citizen's Board of Direct Taxes	d) Citizen's Bureau of Direct Taxes
(32) To be an Ordinarily resident in India, an individ	
a) Both Basic Conditions and One Additional Condition	b) One Basic Condition and Both Additional Conditions
c) One Basic Condition and One Additional Condition	d) Both Basic Conditions and Both Additional Conditions
(33) The Income TaxAct,1961 broadly covers	
a) Basic charging income	b) Rebates and reliefs
c) Incomes exempted from income tax	d) All of the above
(34) Profits earned from an illegal business are	



a) Taxable	b) Tax free
c) Ignored by Tax Authorities	d) treated as other income
(35) Gross Total Income is arrived after	
a) only adding Income under five heads of Income	b) adding Income under five heads of Income excluding losses
adding Income under five heads of Income, after applying clubbing provisions and making adjustment of set off and carry forward of losses	d) adding Income under five heads of Income, after applying clubbing provisions and making adjustment of set off and carry forward of losses and after allowing deduction undersection 80Cto80U
(36) The incidence of tax on tax is called	
a) Tax Cascading	b) Tax Pyramidding
c) Tax evasion	d) Indiret tax
(37) Under GST, 'value addition' refers to	
a) Expenses 'plus' profit	b) Cost plus tax
c) Cost plus tax plus profit	d) Tax plus profit
(38) ITGST is applicable when	, and passed
a) Sold in Union territory	b) Sold from one GST dealer to another GST dealer
c) Sold within a state	d) There is interstate supply
(39) SGST is applicable when	11 3
a) Goods are sold within a state	b) Goods are sold from one GST dealer to a customer
 Goods are sold by a GST dealer to another GST dealer 	d) Interstate supply
(40) Goods and service tax is a – tax system	
a) Single point tax	b) Multipoint tax
c) Regressive tax	d) None of these
(41) Goods and service tax is	
a) Supply based	b) Consumption based
c) Both supply and consumption based	d) None of these
(42) When a GST dealer in Kerala sells a product o a C tax collected is	GST dealer or customer in Tamilnadu, the
a) SGST	b) CGST
c) IGST	d) UTGST
(43) Inter-state trade is presently subject to	-, 0.1001
a) SGST	b) CGST
c) IGST	d) UTGST
(44) GST is an	4,01431
a) Direct Tax	h) Indiana
c) Both of these	b) Indirect Tax
(45) Policy formulation is the function of	d) None of these
a) Top level management	Lyacan
c) Operational management	b) Middle level management d) All of these

(46) W. Edwards Deming was the	
a) Social scientists .	b) Accountant
c) Guru of Quality Management	d) Production engineer
(47) Which of the following is Not a principle of mana	agement given by Taylor?
a) Science, not rule of Thumb	b) Functional foremanship
c) Maximum, not restricted output	d) Harmony not discord
(48) The principals of management are significant bec	ause of
a) increase in efficiency	b) Adaptation of changing technology
c) optimum utilization of resources	d) All of these
(49) Management should find 'One best way 'to performanagement is defined in this sentence?	orm a task. Which technique of Scientific
a) Time study	b) Motion study
c) Method study	d) Fatigue study
(50) Which of the following is not the functional areas	s of management?
a) Production Management	b) Marketing Management
c) Personnel Management	d) Information Management
(51) Who is known as 'the Father of Administrative M	anagement theory'?
a) Harold Koontz	b) Henry Fayol
c) F.W. Taylor	d) Max Weber
(52) Top management is concerned with	
a) Carrying suggestions upwards	b) Maintaining liaison with the outside world
 c) establishing policies, guidelines and strategic objectives, as well as for providing leadership and direction within the organization 	d) None of these
(53) Administration is	
 a) concerned with formulation of broad objectives, plans & policies. 	b) Active direction to get things done
c) Executing the policy	d) None of these
(54) Top management consists of	
a) Financial managers	b) Sales manager
c) Personnel manager	d) Board of directors and chief executives
(55) Which of the following is not true?	and omer executives
a) Management is a social process	b) Management is universal
c) Management is an art	d) Management is always bureaucratic
(56) A "Strategic plan' is also called	y dividis always bureaucratic
a) Long term plan	b) Short term plan
c) Both A and B	d) None of these
(57) Which of the following is an assumption of ration	Pality to rationale decision makings
a) Preferences are clear	b) Final choice will maximise payoff
c) The problem is clear and unambiguous	d) All of these
(58) Making decisions on the basis of experience, feel as	ings and accumulated judgement is called
a) Decision making	b) Structured problems

c) Intuitive decision making

d) None of these

(59) Which software provides key performance indicators to help managers monitor efficiency of projects and employees?

- a) Management Information System
- c) Enterprise Application Software
- (60) What is the planning horizon?
 - a) The distance ahead for the forecasts on which plans are made
 - c) The time ahead for which there is no information

- b) Business Performance Management
- d) Online analytical Processing
- b) The time period within which uncertainty is very low
- d) The maximum time for which managers can make plans

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