

QUESTION BANK

MARKETING/SEM V/ REGULAR & ATKT /2020

1. _____ selling new product in new markets.
 - a. Market penetration
 - b. Market development
 - c. Product development
 - d. Product Penetration
2. _____ is the exchange value.
 - a. Value
 - b. Price
 - c. Cost
 - d. Overheads
3. _____ concept of marketing focus on mass production.
 - a. The exchange concept
 - b. The societal concept
 - c. The production concept
 - d. The product concept
4. _____ is an important element of behavioural segmentation
 - a. Age
 - b. Lifestyle
 - c. Locality
 - d. Usage rate
5. Marketing decision support system is an important component of _____ .
 - a. Marketing Information System
 - b. Marketing research
 - c. Brand research
 - d. Market segmentation
6. _____ is an action and decision Process of people who purchase goods and services for personal consumption.
 - a. Consumer behaviour
 - b. Market behaviour
 - c. Price behaviour
 - d. Competitor's behaviour
7. _____ is a process used by companies to turn raw data into Useful information.
 - a. Data mining
 - b. Marketing research
 - c. Marketing decision support system
 - d. Market offering
8. _____ is the systematic gathering recording and analysing of data about problems relating to marketing of goods and services.
 - a. Marketing research
 - b. Target marketing
 - c. Market segmentation

- d. Customer relationship management
9. _____ refers to a group of related product that share common characteristics and channel of distribution.
- a. Product line
 - b. Product mix
 - c. product range
 - d. Product line and mix
10. _____ is the perception of the brand in the mind of customers.
- a. Brand image
 - b. Brand equity
 - c. Brand loyalty
 - d. Brand Positioning
11. _____ refers to speed at which marketing decisions and actions are taken.
- a. Pace
 - b. Production
 - c. Productivity
 - d. Product
12. In _____ pricing strategy marketer charges high prices for the product.
- a. Skimming pricing
 - b. Penetration pricing
 - c. Follow the Leader pricing
 - d. Trial pricing
13. At the introductory stage of PLC a business firm resorts to create _____ .
- a. Brand awareness
 - b. Brand equity
 - c. Brand Positioning
 - d. Brand loyalty
14. _____ is the essential of good packing.
- a. Attractive
 - b. Useless
 - c. non confirm to standards
 - d. Difficulty in displaying
15. The act of designing the company of image to occupy a distinct place in the mind of the target market is known as _____ .
- a. Product Positioning
 - b. Product promotion
 - c. Product display
 - d. Product production
16. _____ is not the essential of service Positioning.
- a. Reliability
 - b. Performance
 - c. Safety
 - d. Low status

17. . _____ is the process of effectively utilising the product to the customers in proper condition and on time.
- Physical distribution
 - Marketing
 - Production
 - Labelling
18. _____ involves preparing and placing attractive display of a new product.
- Merchandising
 - Salesmanship
 - Emailing
 - Product assortment
19. In _____ channel of distribution the manufacturer directly sales to the final consumers.
- Direct marketing channel
 - Indirect marketing channel
 - Directional marketing channel
 - No channel of distribution
20. In _____ distribution channel arrangement were two or more firms at the same level join together for marketing purposes to capitalise on a new opportunity.
- Horizontal Marketing System
 - Third party delivery channel
 - Multi-Channel Marketing
 - Multi-level marketing
21. _____ is concerned with management of the flow of goods and services from the producer to the consumer.
- Supply chain management
 - Product management
 - Channel management
 - Crisis management.
22. In AIDA formula of sales presentation 'A' stands for _____ .
- Attention
 - Attract
 - Audience
 - Appeal
23. _____ is a form of consumer oriented promotion technique.
- Exchange offer
 - Trade discount
 - Dealer conference
 - Dealers workshop

24. _____ facilitates detailed information to the prospective customers.
- a. Trade fairs
 - b. Advertising
 - c. Sponsorship
 - d. Publicity
25. Ethos is _____ word.
- a. Greek
 - b. Latin
 - c. American
 - d. Japanese

1. The rates of Income tax are laid down by
 - a. The income tax act
 - b. The income tax rules
 - c. The Finance Act,1994
 - d. The finance passed by the parliament every year
2. Recovery of bad debt is
 - a. allowed as deduction from gross income
 - b. exempt from tax
 - c. chargeable to tax as income from business
3. chargeable to tax as capital gains Infosys Technologies Ltd is treated under Income Tax laws as
 - a. a company
 - b. an association of person
 - c. a both of individuals
 - d. an official juridical person
4. Mr. Raj ,a German citizen , came to India on 23.05.2017 and left India on 30.05.2018 for the assessment year 2019-20, he is
 - a. A resident and ordinarily resident
 - b. A resident but not ordinarily resident
 - c. Non- resident
 - d. None of these
5. Income which accrues in India from a business controlled from India
 - a. Is not an income
 - b. Is exempt
 - c. Is taxable for all cases
 - d. Is taxable only for resident
6. Income earned from dividend on shares of Indian Companies is
 - a. Is not an Income
 - b. Is exempt Income
 - c. Is taxable Income
 - d. Is taxable for resident
7. Compensation received on voluntary resident is exempt under sec.10 (10c) to the maximum extent of
 - a. Rs. 24,000
 - b. Rs. 30,000
 - c. Rs. 50,000
 - d. None of these
8. Entertainment allowance in case of government employee is
 - a. Fully exempt
 - b. Fully taxable
 - c. exempt up to limits mentioned in sec 16 (ii)
 - d. First included in full in gross salary and thereafter deduction allowed from gross salary under sec.16 (ii)
9. Salary received by a member of parliament

- a. Salary
 - b. Income from other sources
 - c. Income from business
 - d. Exempt income
10. Standard deduction u/s 24 (a) from Income from those property is
- a. 1/3 rd of NAV
 - b. Repairs actually incurred
 - c. 30% of NAV
 - d. 30,000
11. Fair rent of a house is Rs. 2,50,000 rent is Rs.2,22,000 , actual standard rent Rs. 2,30,000 municipal taxes paid for 7 year in advance is Rs. 2,80,000 Net Annual Value is
- a. 10,000
 - b. Loss Rs.50,000
 - c. Rs. 2,50,000
 - d. Rs. 2,10,000
12. Municipal value Rs. 90,000 . Fair rental value Rs. 1,40,000 Municipal taxes Rs. 40,000. The entire house remained self occupied throughout the previous year. Net Annual Value is
- a. Rs.90000
 - b. Rs.140000
 - c. Rs.100000
 - d. NIL
13. Written down value of plants A,B,C
- | | |
|------------------------|-----------|
| on 1.4.2018 | 70,00,000 |
| Purchase value D | 20,00,000 |
| Sale of plant A | 18,00,000 |
| Rate of Occupation | 15% |
| Depreciation Rs. _____ | |
- a. 1080000
 - b. 576000
 - c. 1620000
 - d. None of these
14. The following business loss is deductible from profit of business
- a. Theft of cash
 - b. Loss of machinery infinite
 - c. Estimated bad debts likely to arise in next year
 - d. Expenditure on new business not ultimately set up
15. What is date on which fair market value of capital assets acquired is determined
- a. 1-4-2001
 - b. 1-4-1971
 - c. 1-4-1981
 - d. 1-4-1961
16. Exemption under section 54 is available to
- a. All assesses

- b. Individual only
 - c. Individual as well as HUF
 - d. HUF only
17. Income under the head income from other sources is taxable on
- a. Due basis
 - b. On the basis of method of accounting
 - c. Receipt basis
 - d. All of these
18. Deduction u/s 80E shall be allowed for the higher education of
- a. Assesses himself
 - b. Assesses spouse & children
 - c. Assesses and dependent children
 - d. None of the above
19. The quantum of deduction allowed u/s 80U is
- a. Rs. 40000
 - b. Rs.75000
 - c. Rs.60000.
 - d. Rs.70000
20. A person by whom any tax interest penalty etc is due is known as
- a. a defaulter
 - b. a resident
 - c. a citizen
 - d. an assessee

EXPORT MARKETING QUESTION BANK

1. Export marketing usually involves _____.
- a. Extensive documentation
 - b. Minimal competition
 - c. No risk

- d. Dominance of small enterprises
2. Export marketing is important for countries because it leads to _____.
 - a. Peaceful international relations
 - b. Spread effect
 - c. Earning Foreign Exchange
 - d. All of the above
 3. _____ contributes a major share of foreign exchange in the total Indian service exports.
 - a. Business Services
 - b. Software Services
 - c. Transportation Services
 - d. None of the above
 4. The risk of loss of goods while in transit due to theft or sea pirate attack is a _____ risk.
 - a. Legal
 - b. Cargo
 - c. Commercial
 - d. Political
 5. India is one of the largest exporters of _____.
 - a. Aircrafts and aircraft engines
 - b. Fruits and vegetables
 - c. Olive oil based products
 - d. Gems and jewellery
 6. India's share in the world service export was _____ in 2018-19.
 - a. 2.0%
 - b. 2.5%
 - c. 3.0%
 - d. 3.5%
 7. The largest importer of Indian goods was _____ in 2017-18.
 - a. USA
 - b. UAE
 - c. Hong Kong
 - d. Germany
 8. _____ occupied top position in India's exports in 2017-18.
 - a. Agricultural items
 - b. Manufactured goods
 - c. Petroleum Products
 - d. Ores and Minerals
 9. In export marketing there is _____ faced competition.

- a. One
 - b. Two
 - c. Three
 - d. Four
10. Japans commands reputation for _____ products.
- a. Handicraft
 - b. Gems and Jewellery
 - c. Electronic
 - d. Germany
11. About _____ % of India's exports are from small scale sector.
- a. 11%
 - b. 33%
 - c. 66%
 - d. 99%
12. _____ facility has given a big boost to global trade.
- a. Internet
 - b. Radio
 - c. Television
 - d. Newspaper
13. _____ is an example of tariff barriers.
- a. Product Standards
 - b. Quota System
 - c. Specific Duty
 - d. Product Labelling
14. _____ is an example of non-tariff barriers.
- a. Ad valorem Duty
 - b. Seasonal Duty
 - c. Protective Tariff
 - d. Quota System
15. _____ duty is charged on the weight of the goods.
- a. Specific Duty
 - b. Countervailing Duty
 - c. Revenue Tariff
 - d. Anti-dumping Duty
16. _____ duties are imposed according to value.
- a. Specific Duty
 - b. Ad valorem Duty
 - c. Countervailing Duty
 - d. Protective Tariff

17. _____ duty is based on both, the value of the goods as well as its physical qualities such as weight, volume or number.
- Compound
 - Specific
 - Protective
 - Revenue
18. _____ is the highest form of economic integration.
- Preferential Trade Agreement
 - Customs Union
 - Common Market
 - Economic Union
19. GATT was replaced by _____ in 1995.
- EU
 - WTO
 - WHO
 - IMF
20. _____ agreements allows free movement of labour and capital.
- Preferential Trade Agreement
 - Free Trade Area
 - Customs Union
 - Common Market
21. _____ agreement gives protection to patented products.
- TRIMs
 - TRIPs
 - AoA
 - GATS
22. _____ agreement treats foreign investment at par with domestic investment.
- TRIMs
 - TRIPs
 - AoA
 - GATS
23. AoA, as per WTO stands for _____ .
- Agreement on Allied Sectors
 - Agreement on Agriculture
 - Association on Agriculture
 - All of the above
24. _____ agreement is concerned with liberalisation of international investment.
- TRIMs
 - TRIPs
 - AoA
 - GATS
 - e.

25. _____ is a trading bloc consisting of South Asian countries.
- EU
 - SAARC
 - ASEAN
 - NAFTA
26. MEIS is expected to support _____ sector with special emphasis on improving the ease of doing business.
- Service
 - Manufacturing
 - Allied
 - Agriculture
27. MEIS and SEIS are _____.
- Government bodies
 - Schemes introduced in FTP 2015-20
 - Rules for exporters and importers
 - Export promotion organisations
28. All wild animals and exotic birds are included in _____ items.
- Export with high duty
 - Free export and import
 - Export with limited duty
 - Prohibited
29. _____ is included in the prohibited section of negative list of exports.
- Cattle
 - Exotic birds
 - Camel
 - Fodder, including wheat and rice straw
30. Export of _____ comes under canalised items.
- Cattle
 - Exotic birds
 - Human skeleton
 - Niger seeds
31. Services providers with minimum NFE of US \$ 15,000 in the preceding financial year are eligible for benefit under _____.
- MEIS
 - SEIS
 - Status Holders
 - EOUs
32. _____ Code is mandatory for export/import from/to India as stated in FTP.
- Importer Exporter

- b. Exporter Importer
 - c. Import Export
 - d. Export Import
33. One Star Export House needs to have export performance of US \$ _____ million.
- a. 3
 - b. 25
 - c. 100
 - d. 500
34. Five Star Export House needs to have export performance of US \$ _____ million.
- a. 25
 - b. 100
 - c. 500
 - d. 2000
35. In 2015, there were _____ towns of excellence.
- a. 25
 - b. 35
 - c. 45
 - d. 55
36. EHTP unit is a duty free bonded area under section _____ of the Customs Act, 1962.
- a. 35
 - b. 45
 - c. 55
 - d. 56
37. _____ enjoys the status of a demand university.
- a. IIFT
 - b. EPC
 - c. FIEO
 - d. ITPO
38. FICCI was established on the advice of _____ in 1927 in India.
- a. Pandit Jawaharlal Nehru
 - b. Mahatma Gandhi
 - c. Mr. J.R.D. Tata
 - d. Lokmanya Tilak
39. _____ scheme provides benefits with regards to procuring raw materials.
- a. IRMAC
 - b. ASIDE
 - c. MAI
 - d. MDA
40. _____ is a body of Government of India, concerned with organising trade fairs and exhibitions in India and abroad.
- a. FICCI

- b. ITPO
 - c. IIP
 - d. IIFT
41. _____ items can be exported only through a Government agency.
- a. Canalized
 - b. Computerized
 - c. Sterilized
 - d. Consortium
42. Export _____ refers to cooperative organisation for exporting items of small units.
- a. House
 - b. Consortium
 - c. Agency
 - d. Canalised
43. There are about _____ Commodity Boards in India.
- a. 7
 - b. 17
 - c. 27
 - d. 37
44. _____ promotes the exports of marine products.
- a. APEDA
 - b. FIEO
 - c. MPEDA
 - d. ITPO
45. _____ promotes the exports of agricultural products.
- a. APEDA
 - b. MPEDA
 - c. ITPO
 - d. FIEO
46. _____ assists exporters in trade fairs and exhibitions.
- a. ICA
 - b. ITPO
 - c. EIC
 - d. APEDA
47. _____ promotes the exports of software exports.
- a. EHTP
 - b. STP
 - c. BTP
 - d. AEZ
48. _____ scheme provides assistance to states for infrastructure development for exports.
- a. IRMAC
 - b. ASIDE

- c. ECGC
- d. MAI

49. _____ is not a commodity board.

- a. Coir Board
- b. Rubber Board
- c. Coffee Board
- d. Pepper Board

50. Advance authorization is not available for _____.

- a. Physical exports
- b. Service exports
- c. Intermediate supplies
- d. Deemed exports

FINANCIAL ACCOUNTING SEM V QUESTION BANK

1	<p>Buyback must be authorised by ____</p> <p>(a) Ordinary resolution passed in General Meeting (b) Special resolution passed in General Meeting (c) Special resolution passed in Special General Meeting (d) Ordinary resolution passed in Special General Meeting</p>
2	<p>Date of buyback of shares is ____ on date of issue of shares</p> <p>(a) known (b) not known (c) decided (d) specified</p>
3	<p>Buyback of shares leads to ____ in the earnings per share (EPS)</p> <p>(a) increase (b) decrease (c) no change (d) stability</p>
4	<p>For buyback of shares, fresh issue of ____ is to be ignored, while calculating proceeds of fresh issue</p> <p>(a) Equity Shares (b) Preference Shares (c) Debentures (d) Ordinary Shares</p>
5	<p>Shares of Rupee 1 each converted into shares of rupees 10 each</p> <p>(a) consolidation (b) subdivision (c) compromise (d) surrender</p>
6	<p>Debentureholders accepting cash less than the face value of the debentures amounts to</p> <p>(a) reduction of share capital (b) alteration of share capital (c) variation of shareholders rights (d) compromise</p>
7	<p>Shares of Rs. 100 each paid up value are reduced to shares of nominal and paid up value Rs. 10 each in a scheme of reconstruction</p> <p>(a) capital reduction account credit with Rs.10 per share (b) capital reduction account credit with Rs. 90 per share (c) capital reduction account credit with Rs.100 per share (d) no credit to Capital reduction account</p>
8	<p>In internal reconstruction</p> <p>(a) no company is liquidated (b) only one company goes into liquidation (c) two or more companies are liquidated (d) one or more companies goes into liquidation</p>
9	<p>In case of consolidation of share capital the total number of shares</p> <p>(a) increases (b) decreases (c) does not change</p>

	(d) becomes zero
10	No company shall purchase its own shares unless the buyback is authorised by its _____. (a) Memorandum of Association (b) Articles of Association (c) Secretary (d) Employees
11	In case of internal reconstruction the existing company will be (a) liquidated (b) amalgamated (c) continued (d) sold out
12	Splitting shares of a higher denomination into shares of smaller denomination is known as (a) subdivision (b) consolidation (c) compromise (d) conversion
13	_____ can only be utilised for issuing fully paid bonus shares (a) Capital Redemption Reserve (b) Securities Premium A/c (c) Capital Reserve (d) General Reserve
14	In case of internal reconstruction ,increase in the value of fixed asset is (a) credited to Capital reduction account (b) debited to Capital reduction account (c) debited to profit and loss account (d) credited to profit and loss account
15	Alteration of shares of smaller amount into shares of larger amount is known as (a) subdivision (b) consolidation (c) surrender (d) conversion
16	In the term 'Proceeds of fresh issue' Proceeds means_. (a) Face value (b) Issue price (c) Face value or Issue price whichever is less (d) Face value or Issue price whichever is more
17	The amount of surrendered shares is (a) credited to Capital reduction account (b) debited to Capital reduction account (c) credited to profit and loss account (d) debited to profit and loss account
18	If equity shares have been bought back out of free reserves, amount equal to the face value of equity shares bought back should be transferred to (a) Development Rebate Reserve (b) General Reserve (c) Sinking Fund

	(d) Capital Redemption Reserve
19	<p>Where a company buyback its own securities, it shall extinguish and physically destroy the security so bought back within_days of the last date of completion of buyback</p> <p>(a) 365 (b) 7 (c) 30 (d) 182</p>
20	<p>Which of the following is a free reserve for the purpose of buyback of shares</p> <p>(a) Workmen's Compensation Fund (after meeting liabilities) (b) Capital Redemption Reserve balance b/d (c) Debenture Redemption Reserve (d) Shares Forfeited A/c</p>
21	<p>Dividend on shares accrues</p> <p>(a) on the last day of the financial year (b) on due dates fixed in advance (c) on the date it is declared (d) on the first day of the financial year</p>
22	<p>The cost of right shares is</p> <p>(a) added to the cost of Investments (b) subtracted from the cost of Investments (c) no treatment is required (d) divided by the cost of Investments</p>
23	<p>Long term investments are valued at</p> <p>(a) fair value (b) cost price (c) cost or market value whichever is less (d) market value</p>
24	<p>Short term investments are valued at</p> <p>(a) market value (b) cost price (c) cost or market value whichever is less (d) cost or market value whichever is more</p>
25	<p>If a security is transferred on the exact date when interest falls due, the entire interest up to that due date belongs to the ____</p> <p>(a) seller of the security (b) buyer of the security (c) broker (d) company or government</p>
26	<p>Interest is always calculated on the</p> <p>(a) market value of the security (b) face value of the security</p>

	<p>(c) book value of the security (d) weighted average cost of the security</p>
27	<p>If market value of investment held as current asset is less than cost (a) difference is credited to Profit & Loss A/c (b) difference is debited to Profit & Loss A/c (c) difference is ignored (d) difference is debited to Capital Reserve A/c</p>
28	<p>Interest is paid (a) to the holder of the security on the due date Prorata as per his actual period of holding (b) to the original investor if the security is sold cum-interest (c) to the holder of the security on the due date irrespective of his actual period of holding (d) to the original investor if the security is sold ex-interest</p>
29	<p>Short term investments are valued at (a) market value (b) cost price (c) cost or market value whichever is less (d) cost or market value whichever is more</p>
30	<p>If a security is transferred on the exact date when interest falls due, the entire interest up to that due date belongs to the ____ (a) seller of the security (b) buyer of the security (c) broker (d) company or government</p>
31	<p>Under which head bills receivable is shown in the balance sheet of the company (a) trade receivables (b) other current assets (c) cash and cash equivalents (d) inventories</p>
32	<p>Accounting standard board is constituted by (a) ICWAI (b) ICAI (c) SEBI (d) RBI</p>
33	<p>According to which of the following provisions of Companies Act 2013 the final accounts of companies are prepared (a) schedule IV (b) schedule III (c) schedule II (d) schedule I</p>

34	<p>Interim dividend of a company can be declared by</p> <p>(a) equity shareholders (b) board of directors (c) preference shareholders (d) SEBI</p>
35	<p>Under the schedule III calls in advance should be disclosed under</p> <p>(a) other current liabilities (b) share capital (c) non current liabilities (d) loans and advances</p>
36	<p>The term interest accrued on Investments appears in the balance sheet of a company under the category of</p> <p>(a) loans and advances (b) current assets (c) Investments (d) current liabilities</p>
37	<p>Which of the following items do not appear under the head reserves and surplus in the balance sheet?</p> <p>(a) general reserve (b) sinking fund (c) unclaimed dividend (d) securities premium</p>
38	<p>Which of the following is not classified as inventory in the financial statements?</p> <p>(a) finished goods (b) work in progress (c) stores and spares (d) advance payment To suppliers for raw materials</p>
39	<p>Dividend are usually paid on</p> <p>(a) authorised capital (b) issued capital (c) paid up capital (d) Reserve capital</p>
40	<p>Provision for taxation for the current year is</p> <p>(a) deducted from profit before tax (b) deducted from profit after tax (c) deducted from profits available to shareholders (d) deducted from operating profit</p>
41	<p>Ethics vary between different ages and different communities</p> <p>(a) Ethical relativism (b) Deontological ethics</p>

	<p>(c) Ethical absolutism (d) Teleological ethics</p>
42	<p>Principle of _____ requires a member to comply with relevant laws and regulations and avoid any conduct that discredits the profession</p> <p>(a) Integrity (b) Objectivity (c) Professional behaviour (d) Indemnity</p>
43	<p>_____ is the duty as a corporate citizen</p> <p>(a) Corporate social responsibility (b) Corporate governance (c) Ethics (d) Laws</p>
44	<p>Over a certain ethical rules no matter what the results are</p> <p>(a) Ethical relativism (b) Deontological ethics (c) Ethical absolutism (d) Teleological ethic</p>
45	<p>Ethical decisions must consider the consequences</p> <p>(a) Ethical relativism (b) Deontological ethics (c) Ethical absolutism (d) Teleological ethic</p>
46	<p>The _____ stage in ethical education is concerned with ethical judgement</p> <p>(a) 1st (b) 2nd (c) 3rd (d) 4th</p>
47	<p>_____ sensitize learners two ethical issues and threats in the relevant functional disciplines of accounting.</p> <p>(a) Ethics Knowledge (b) Ethical Sensitivity (c) Ethical Judgement (d) Ethical Behaviour</p>
48	<p>Ethics knowledge is the focus of the _____ stage in Ethics Education.</p> <p>(a) 1st (b) 2nd (c) 3rd (d) 4th</p>

49	The IFAC Code has _____ part(s). (a) One (b) Two (c) Three (d) Five
50	_____ are the rules expected to be followed by all (a) Corporate social responsibility (b) Corporate governance (c) Ethics (d) Laws