

24105

120 MINUTES

1. The supreme authority of WTO, which takes all matters under any of the Multilateral Trade Agreement is:
A) The General Council
B) The Director General
C) The Ministerial Conference
D) Trade Policy Review Body
2. ----- is a training centre where real job conditions are created and trainers train the new employees with machines which is identical with the ones that employees will be using at their work place.
A) Internship
B) Vestibule
C) OJT
D) Role Play
3. According to Meydan Larousse the term global means:
A) Integration
B) Internalisation
C) Undertaken entirely
D) Acceptance of set of rules
4. A Core time is fixed by employers as mandatory and any other time which is required for finishing the task can be fixed by the employee at his own discretion is:
A) Job Sharing
B) Part time working
C) Home-tele-working
D) Flexi time
5. Repair and Maintenance apportioned on the basis of:
A) Direct Labour Hours
B) Number of Employees
C) Hours worked
D) Quantity of Stores issued
6. Cost attribution to cost units on the basis of benefits received from indirect activities is called:
A) Activity Based Costing
B) Absorption Costing
C) Marginal Cost
D) Conversion Cost
7. Estimate factory cost of the product if direct material is Rs.60,000; Direct Labour is Rs.40,000 and factory overhead 40% of the direct material:
A) Rs.1,24,000
B) Rs.1,42,000
C) Rs.1,00,000
D) Rs.84,000
8. ----- dividend is used in a situation in which the company does **not** have sufficient funds to pay dividend in cash.
A) Cash
B) Property
C) Scrip
D) Stock

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9. State whether the following statements are true or false according to Walter's Model for dividend policy:
1. The firm has a very long life
 2. Earning and dividend do not change while determining the value
 3. Internal rate of return and cost of capital of the firm are constant
 4. The investments of the firm are financed through retained earning only.
- A) 1, 2, 3 & 4 are false
B) 1 & 2 are true, but 3 & 4 are false
C) 2 & 3 are true, but 1 & 4 are false
D) 1, 2, 3 & 4 are true
10. The bonds issued with the right to reinvest the income into the bonds with the same terms and conditions of the host bond is called---- bonds.
- A) Junk B) Sinking fund
C) Privately placed D) Bunny
11. Goods bought frequently and immediately by the customers with minimum shopping efforts are called--- goods.
- A) Consumer B) Shopping C) Convenient D) Speciality
12. The art of designing the company's offering and image to occupy a distinctive place in the target market's mind:
- A) Brand positioning B) Market positioning
C) Market targeting D) Market segmentation
13. In Demand/ Buyer based pricing approach the price is fixed on the base of the demand and -----of the product.
- A) Perceived Value B) Market Value
C) Price of Competitors D) Cost Plus profit
14. The expansion of AIDAS formula:
- A) Attention Image Desire Action and Satisfaction
B) Attention Image Desire Advertisement and Satisfaction
C) Attention Interest Attitude and Satisfaction
D) Attention Interest Desire Action and Satisfaction
15. Match the following:
- | List I | List II |
|---------|--|
| a. AS-1 | 1. Cash Flow statement |
| b. AS-2 | 2. Disclosure of Accounting Policies |
| c. AS-3 | 3. Valuation of Inventories |
| d. AS-4 | 4. Contingencies and Events occurring after Balance sheet date |
- A) a-2, b-3, c-1, d-4 B) a-3, b-4, c-1, d-2
C) a-3, b-1, c-4, d-2 D) a-4, b-3, c-1, d-2

16. IFRS 13 deals with:
A) Joint Arrangements B) Fair Value Measurement
C) Financial Instruments D) Operating segments
17. Identify the true statement/s:
1. In internal reconstruction no company is liquidated
2. In absorption one company is liquidated
3. In amalgamation at least two companies are liquidated
A) 1 & 2 only B) 3 only C) 2 & 3 only D) 1, 2 & 3
18. Identify the true statement/s:
1. GAAP is developed by IASB
2. Indian GAAP is adopted by Indian Companies only
3. As per the Indian GAAP, the companies should prepare individual financial statements
A) 1 & 3 only B) 2 only C) 2 & 3 only D) 1, 2 & 3
19. Match the following:
List I List II
a. Hierarchy of Need Theory 1. Abraham Maslow
b. Theory X and Theory Y 2. Frederick Herzberg
c. Motivation Hygiene Theory 3. Douglas McGregor
A) a-1, b-3, c-2 B) a-3, b-1, c-2 C) a-3, b-2, c-1 D) a-1, b-2, c-3
20. Who was the Architect of Indian Planning?
A) Jawaharlal Nehru B) Mahatma Gandhi
C) Manmohan Singh D) Mahalanobis
21. Tax reforms concerned with reforms in government's taxation and public expenditure policies are known as---.
A) Direct Tax B) Indirect Tax C) Fiscal Policy D) Corporation Tax
22. A deliberate sale of part of the capital stock of a company to raise resources and change the equity and/or management structure of a company:
A) Dereservation B) Disinvestment
C) Devaluation D) Investment
23. What is FDI?
A) Foreign Diplomatic Investment
B) Federal Direct Investment
C) Foreign Direct Investment
D) Free Domestic Income

24. The International organization which promotes trade liberalization and play an important role in globalization:
A) International Monetary Fund (IMF)
B) World Health Organisation (WHO)
C) World Trade Organisation (WTO)
D) United Nations (UN)
25. The concept “Special Category Status” is addressing regional imbalances. Which following region receives this status in India?
A) States with the highest agricultural production
B) States with highest industrial output
C) Economically disadvantaged states and union territories
D) Developed urban areas
26. Which of the following is **not** an objective of Free Trade Area?
A) To protect domestic industries from foreign competition
B) To impose tariffs and trade barriers among member countries
C) To promote economic and political integration among member countries
D) Maintain their own individual trade policies with non-members
27. Which among the following is the main drawback of functional management when compare to other management structures?
A) Overemphasis on teamwork
B) Decision making process is slow
C) Lack of expertise in specialized areas
D) Difficulty in achieving economies of scale
28. Which of the following is an external source of recruitment?
A) Campus recruitment
B) Employee referrals
C) Succession planning
D) Internal job posting
29. The leadership style which focus on the long-term vision the organization and motivating team members to share that vision is ----- leadership.
A) Transformational
B) Democratic
C) Transnational
D) Laissez-faire
30. The concept Ansoff Matrix was created by:
A) Boston
B) Albert Humphrey
C) Francis Aguilar
D) Igor
31. Which of the following is **not** included in Michael Porter’s generic strategy approaches?
A) Profit differentiation
B) Cost-focus
C) Cost leadership
D) Differentiation focus

32. The “Hawthorne Effect” in organizational behaviour means:
A) The study of employee turnover
B) The study of how organization can increase profit
C) The tendency of people to perform better when they know they are being observed
D) The study of organizational structure and hierarchy
33. The phenomenon of a person taking less effort to attain a goal when he works in a group than when working alone:
A) Group behaviour
B) Organisational behaviour
C) Social loafing
D) Individual competition
34. The main aim of causal research design is to:
A) Focus on in-depth qualitative data
B) Establish cause and effect relationship between variables
C) Describe a phenomenon
D) Generalize findings to a larger population
35. The Primary assumption of parametric tests is:
A) Data is discrete
B) Data is categorical
C) Data is normally distributed
D) Data is non-normally distributed
36. Which of the following is an example of dependent variable in research?
A) Age of the respondent
B) Gender of the respondent
C) Experimental conditions
D) Test score of the respondent
37. From the following what is the level of significance in hypothesis testing?
A) 1.00
B) 0.10
C) 0.01
D) 0.05
38. The variables that are not related to the purpose of the study, but may affect the dependent variable are termed as --- variable.
A) Continuous
B) Extraneous
C) Dependent
D) Discrete
39. Source list of the sample design is known as:
A) Universe
B) Sampling Unit
C) Sampling frame
D) Sampling procedure
40. In the case of research, a measuring instrument is said to be reliable, if it provides ----- results.
A) True
B) Valid
C) Good
D) Consistent
41. Which among the following is **not** a primary objective of Operations Research?
A) Maximise Sales
B) Minimise Cost
C) Maximise Profit
D) Maximise Customer Loyalty

42. ----- are linear inequalities which limit the values of decision variables.
A) Constraints B) Probable Errors
C) Decision Variables D) Coefficient
43. Critical Path in CPM represents:
A) The path with highest resource allocation
B) The path with the greater number of activities
C) The smallest path in the project network
D) The longest path in the project network
44. In Linear programming shadow price is known as---- price.
A) Maximum B) Minimum C) Optimum D) Dual
45. Among the following ratios which one is liquidity ratio?
A) Quick Ratio B) Inventory Turnover Ratio
C) Debt-Equity Ratio D) Debt Ratio
46. Calculate Dividend yield ratio, Market price per share is Rs. 200 and Dividend per share is 10:
A) 20 B) 5 C) 0.05 D) 0.50
47. The portion of raw material which has been destroyed in the manufacturing process but which can be used again in manufacture as raw material or sold as seconds:
A) Scrap B) Defective C) Wastage D) Spoilage
48. The system of stock taking in which physical verification of each and every item of stock is made a number of time, each year, by a team of persons:
A) Perpetual Inventory system
B) Annual stock taking
C) Continuous stock taking
D) Periodic inventory system
49. The process of recording of actual time spent by a worker in various jobs, processes or operations carried out by him is called:
A) Time Keeping B) Time Booking
C) Idle Time D) Card time Recording
50. The Piece rates applicable under Merrick's Differential system in the case of efficiency from 83% to 100 % is ----- of basic piece rate.
A) 90 % B) 100% C) 120% D) 110%
51. Contribution margin is calculated by --- cost.
A) Sales-variable B) Sales-Total
C) Total cost -variable D) Total cost-fixed

52. The contributor of the term 'Value Chain':
A) Henry Fayol B) FW Taylor
C) Michael Porter D) Frederick
53. The buyers are divided into groups on the basis of their knowledge, attitude, use and response to a product is known as--- segmentation.
A) Product B) Behavioural C) Price D) Geographical
54. --- is the science, art and technology of protecting products for distribution, storage, sales and use.
A) Packet B) Packing C) Packaging D) Labelling
55. The term used to represent the extended marketing mix for service:
A) 4Ps B) 6Ps C) 5Ps D) 7Ps
56. The first step involved in market planning process is:
A) Setting market objectives
B) Identifying strategies of the competitor
C) Conducting market research
D) Setting pricing strategies
57. The company issues new shares to existing shareholders in proportion to their current ownership is called:
A) Bonus issue B) IPO
C) Right issue D) Private placement
58. Which is odd one in the case of single-entry booking?
A) Pure single entry B) Simple single entry
C) Quasi single entry D) Mixed single entry
59. Which among the following is /are correct in preparing a trial balance?
1. All incomes must be recorded on the credit side
2. All incomes must be recorded on the debit side
3. All expenses must be recorded on the credit side
4. All expenses must be recorded on the debit side
A) 1 & 2 only B) 3 only C) 3 & 4 only D) 1 & 4 only
60. The excess of estimated future profit than the normal profit in the case of goodwill valuation is:
A) Maximum Profit B) Retained Earnings
C) Capital Employed D) Super Profit
61. A firm's cost of equity capital is 20%, the average tax rate is 40% and 3% brokerage is expected by the shareholders. What is the cost of retained earnings?
A) 16.14% B) 11.64% C) 10.64% D) 12.14%

62. Identify the correct sequence of Data Life Cycle:
- Ready access storage—Origination—Destruction—Processing and immediate use
 - Ready access storage—Origination—Processing and immediate use—Destruction
 - Origination—Ready access storage—Processing and immediate use—Destruction
 - Origination—Ready access storage—Destruction—Processing and immediate use
63. The most challenging and creative phase of System Development Life Cycle is:
- Design
 - Problem identification
 - Feasibility
 - Maintenance
64. The latest addition to the scope of the Prevention of Money Laundering Act is:
- Designer jewelers
 - Virtual Digital Assets
 - Mutual Fund Units
 - Tourist resorts
65. Establishing integration or interconnectivity among countries is known as:
- Liberalisation
 - Privatisation
 - Colonisation
 - Globalisation
66. The disparity between haves and have-nots can be studied by following:
- GDP alone
 - Per capita income alone
 - GDP and per capita income in real terms
 - NNP
67. Pick out the correct sequence of constituents of Balance of Payment Summary from the following:
- | | |
|-----------------------|--------------------|
| 1. Error and omission | 2. Reserve account |
| 3. Capital account | 4. Current account |
- 2, 3, 1, 4
 - 4, 3, 1, 2
 - 4, 1, 3, 2
 - 3, 4, 1, 2
68. The difference between value of imports and that of exports over a period of time is known as:
- FDI
 - Balance of Payment
 - Balance of Trade
 - Capital Account Balance
69. Which one of the following is **not** an advantage derived by a domestic economy by attracting FDI?
- Technology infusion
 - Foreign control
 - Lower cost and enhanced efficiency
 - Robust international relations

70. Identify the institution which is responsible for determining the proportion of population below the poverty line as prescribed in India:
- Indian Statistical Institute
 - NITI Aayog
 - National Sample Survey Office
 - Central Planning Board
71. The national highway projects constructed by the National Highway Authority of India under PPP mode is an example of----- model.
- Build-own-operate
 - Build-operate-transfer
 - Operate-maintain-transfer
 - Lease-develop-operate
72. Which one of the following Foreign Trade Agreements was entered into by India and UAE in the year 2022?
- CEPA
 - APTA
 - SAFTA
 - NAFTA
73. Match the following items in List I with List II:
- | List I | List II |
|---------------------|---------------------------|
| a. Matching concept | 1. Miscellaneous expenses |
| b. Disclosure | 2. Impairment of assets |
| c. Conservatism | 3. Depreciation |
| d. Materiality | 4. Contingent liability |
- a-4, b-3, c-2, d-1
 - a-3, b-1, c-4, d-2
 - a-4, b-3, c-1, d-2
 - a-3, b-4, c-2, d-1
74. Segment Reporting is governed by:
- AS 16
 - AS 17
 - AS 19
 - AS 21
75. Upon redemption of Debentures, the amount lying in Debenture Redemption Reserve, which is no longer required to be retained, shall be transferred to:
- Capital reserve
 - Security premium account
 - Revaluation reserve
 - General reserve
76. Match the following items in List I with List II:
- | List I | List II |
|-------------------------|----------|
| a. Government Grants | 1. AS 20 |
| b. Leases | 2. AS 12 |
| c. Earnings Per Share | 3. AS 28 |
| d. Impairment of Assets | 4. AS 19 |
- a-4, b-1, c-3, d-2
 - a-2, b-4, c-1, d-3
 - a-4, b-1, c-2, d-3
 - a-2, b-4, c-3, d-1

77. The reserve which is **not** available for the purpose of issuing bonus shares:
- A) General Reserve B) Dividend Equalisation Reserve
C) Revaluation Reserve D) Capital Redemption Reserve
78. State whether the following statements are true or false:
1. A company limited by shares may issue irredeemable preference shares.
2. Except as provided in Sec 54, a company shall not issue shares at a discount.
- A) 1 is true and 2 is false B) 1 is false and 2 is true
C) Both 1 and 2 are true D) Both 1 and 2 are false
79. Partly paid up preference shares can only be redeemed after:
- A) Making them fully paid up
B) Passing special resolution General Body Meeting
C) Obtaining unanimous consent from the Board of Directors
D) Getting prior permission from Company Law Board
80. PK Ltd. forfeited 2000 shares of Rs. 10 each for non-payment of final call amounting to Rs. 4 each. If, after the entire shares were re-issued as fully paid, Rs. 3000 was transferred to Capital Redemption Reserve account, shares were re-issued for:
- A) Rs. 12,000 B) Rs. 11,000
C) Rs. 7,500 D) Rs. 6,500
81. State whether the following statements are true or false in respect of capitalization of fixed assets:
1. Expenditure incurred that increases the future benefits from the existing assets beyond its previously assessed performance is charged to revenue.
2. Interest on borrowed funds, if any used to finance the acquisition of fixed assets is capitalized upto the date when the assets are ready for use.
- A) 1 is true and 2 is false B) 1 is false and 2 is true
C) Both 1 and 2 are true D) Both 1 and 2 are false
82. Under which one of the following formats a new company does not come into existence?
- A) Amalgamation B) External Reconstruction
C) Absorption D) Merger
83. Given, average annual profit of an enterprise as Rs. 50,000 against the average profit of Rs. 30,000 for the industry to which it belongs. What will be the value of goodwill computed based on capitalization of super profit, taking weighted average cost of capital of 8 % ?
- A) Rs.2,00,000 B) Rs. 2,50,000
C) Rs. 3,20,000 D) Rs. 4,00,000

84. A feasible solution to a Linear Programming Problem:
 A) Must be a corner point of the feasible region
 B) Must optimize the value of the objective function
 C) Need to satisfy a majority of the constraints
 D) Must satisfy all of the constraints simultaneously
85. The slack for an activity in a network is equal to:
 A) $EF - ES$ B) $LF - EF$ C) $LF - LS$ D) $LS - ES$
86. Which one of the following criteria is **not** used for decision making under uncertainty?
 A) Minimax B) Maximin
 C) Minimise expected loss D) Maximax
87. The process of modifying an OR model to observe the effect upon its outputs is:
 A) Cost benefit analysis B) Input output analysis
 C) Sensitivity analysis D) Modelling approach
88. The duration by which an activity can be delayed without affecting the execution of the immediate succeeding activity is known as:
 A) Total float B) Free float
 C) Independent float D) Dependent float
89. What is the chance that a leap year, selected at random will contain 53 Sundays?
 A) $\frac{2}{52}$ B) $\frac{1}{52}$ C) $\frac{1}{7}$ D) $\frac{2}{7}$

Given that the random variable X follows a binomial distribution with parameters n and p and its mean and variance are respectively 20 and 15. Based on this information answer Question No. 90 to 92.

90. What will be the value "p" ?
 A) $\frac{1}{2}$ B) $\frac{1}{4}$ C) $\frac{3}{4}$ D) 1
91. Which of the following statement is correct with respect to the mode of the binomial distribution?
 A) Mode > Mean B) Mode < Mean
 C) Mean = Mode D) Mode = 2 Mean
92. If you change the mean as 15 and variance as 12, then the ratio p: q is:
 A) 4 : 1 B) 3 : 1 C) 1 : 4 D) 1 : 3
93. Which one of the following is **not** associated with Chi-square test?
 A) Testing of independence of samples
 B) Testing for homogeneity
 C) Testing for predictability
 D) Testing of goodness of fit

94. A company has issued irredeemable Debentures of Rs. 10,00,000 at a premium of 5 % carrying a coupon rate of 15 %. If corporate tax rate applicable to such class of companies is 30 %, what will be the cost of Debentures to the company?
A) 10 % B) 12 % C) 15 % D) 20 %
95. High fixed cost incidence involved in production process leads to ----- leverage.
A) High financial B) High operating
C) Low financial D) Low operating
96. State whether the following statements are true or false:
1. The more distant the Cash Flow After Taxes, the higher is the PV of such cash flows.
2. In the case of independent investment projects, if the NPV of the project is zero, IRR will be equal to its cost of capital.
A) 1 is true and 2 is false B) 1 is false and 2 is true
C) Both 1 and 2 are true D) Both 1 and 2 are false
97. A project requires an initial investment of Rs. 20 lakhs. If the cash inflows are Rs. 3 lakhs, Rs. 6 lakhs, Rs. 6 lakhs and Rs. 10 lakhs during its economic life from year 1 to 4, what will be the post pay back return from the project?
A) Rs. 10 lakhs B) Rs. 7.50 lakhs
C) Rs. 5 lakhs D) Rs. 8 lakhs
98. Given ' D_1 ' as Re. 1/- ' P_0 ' as Rs. 25/- and ' g ' as 6%, then what will be its ' K_e '?
A) 6 % B) 8 % C) 9 % D) 10 %
99. Assertion (A): Cost of debt is lowest among all the sources of capital.
Reason (R) : Risk involved at the time of capital repayment and payment of periodical interest is high when compared to other sources of capital.
A) Both A and R are correct
B) A is correct but R is wrong
C) Both A and R are wrong
D) A is wrong but R is correct
100. Cross-selling is all about:
A) Reversal of sale already effected
B) Selling a newly launched product
C) Selling other products along with a product being demanded by a customer
D) Selling products/services to a customer located in an enemy country

101. Match the following with regard to market segmentation:
- | List I | List II |
|---------------------|------------------------------|
| a. Age | 1. Geographical segmentation |
| b. Climate zone | 2. Behavioural segmentation |
| c. Retail/wholesale | 3. Demographic segmentation |
| d. Brand loyalty | 4. Customerwise segmentation |
- A) a-1, b-2, c-3, d-4 B) a-2, b-1, c-4, d-3
C) a-2, b-1, c-3, d-4 D) a-3, b-1, c-4, d-2
102. The two factor theory of motivation was formulated by:
A) Mc Gregor B) Herzberg
C) Mc Farland D) Abraham Maslow
103. Which one of the following is **not** a characteristic feature of recruitment?
A) It is the first step of appointment of an employee
B) It is a positive process
C) It involves evaluation of qualifications, skills, physical attributes and experience of Applicants
D) It is a process of identifying sources of human force
104. Laissez-fair leadership style is otherwise known as ----- leadership.
A) Autocratic B) Democratic C) Charismatic D) Free-rein
105. Identify the correct sequence of control process from the following:
A) Setting standards—Comparing actual performance with standards—Locating reasons for deviation—Measurement of actual performance—Taking corrective action—Obtaining feedback
B) Setting standards—Measurement of actual performance—Comparing actual performance with standards—Taking corrective action—Locating reasons for deviation—Obtaining feedback
C) Setting standards—Measurement of actual performance—Comparing actual performance with standards—Locating reasons for deviation—Taking corrective action—Obtaining feedback
D) Setting standards—Measurement of actual performance—Comparing actual performance with standards—Obtaining feedback —Locating reasons for deviation—Taking corrective action
106. The popular catchword 'PODSCORB' listing executive function within an Organization is developed by:
A) Henry Fayol B) Peter F. Drucker
C) Luthur Gullick D) F. W. Taylor

107. A communication barrier associated with the linguistic capacity of the parties to the communication process is known as----- barrier.
A) Semantic B) Emotional
C) Psychological D) Hereditary
108. Who among the following has introduced the principle of 'competitive advantage'?
A) Henry Fayol B) Michael Porter
C) C. K. Prahalad D) Elton Mayo
109. Which one of the following principles of management is infringed or violated in the case of matrix design of organization structure?
A) Unity of direction B) Span of management
C) Unity of command D) Equity
110. Which one of the following is **not** a retrenchment strategy?
A) Expansion strategy B) Turnaround
C) Divestment D) Liquidation
111. Match the following:
- | List I | List II |
|---|------------------|
| a. External environment having the potential to help a firm achieve its important goals | 1. Weakness |
| b. External environment that prevent the firm from Achieving its important goals | 2. Strength |
| c. Something that is of value to customers and also Something which a firm does better than its competitors | 3. Threats |
| d. A deficiency in one or more resources or Competencies relative to competition that impedes a firm does better than its competitors | 4. Opportunities |
- A) a-1, b-2, c-3, d-4 B) a-4, b-3, c-2, d-1
C) a-3, b-1, c-2, d-4 D) a-3, b-1, c-4, d-2
112. Which one of the following is **not** a method of costing?
A) Standard costing B) Process costing
C) Contract costing D) Batch costing
113. State whether the following statements are true or false:
1. Financial accounting is concerned with historical records, while cost accounting is concerned with historical cost but along with pre-determined cost.
2. Conversion cost and overheads are interchangeable terms.
- A) 1 is true and 2 is false B) 1 is false and 2 is true
C) Both 1 and 2 are true D) Both 1 and 2 are false

114. Match the following:

List I

- EOQ
- Perpetual inventory control system
- Re-order level
- Physical verification of stores

List II

- Continuous stock taking
- Fresh order is placed
- Updation of receipts and issues as and when it arises
- Ordering cost is equal to carrying cost

A) a-3, b-4, c-1, d-2

B) a-2, b-3, c-4, d-1

C) a-4, b-3, c-2, d-1

D) a-3, b-2, c-1, d-4

115. Which one of the following is **not** a method of absorbing overheads?

A) Step ladder method

B) Machine hour rate

C) Labour hour rate

D) Percentage of prime cost

Answer questions from 116 to 119 using the following details relating to a manufacturing enterprises.

	1 st Half year (Rs.)	2 nd Half year (Rs.)
Sales	45,000	50,000
Total Cost	40,000	43,000

116. What is its PV ratio?

A) 20 %

B) 30 %

C) 40 %

D) 50 %

117. What is its fixed cost for the full year?

A) Rs. 20,000

B) Rs. 22,000

C) Rs. 24,000

D) Rs. 26,000

118. What is its break-even sale?

A) Rs. 65,000

B) Rs. 70,000

C) Rs. 75,000

D) Rs. 80,000

119. What will be its margin of safety?

A) Rs. 20,000

B) Rs. 25,000

C) Rs. 30,000

D) Rs. 40,000

120. PE ratio of an enterprise is 5 and its equity share is trading in the market at Rs.40. If the enterprise maintains a dividend payout ratio of 50%, what will be the dividend per share?

A) Rs. 8

B) Rs. 6

C) Rs. 4

D) Rs. 2