A 120 MINUTES

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- 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

- 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 &	ez 3
18.	 Identify the true statement/s: 1. GAAP is developed by IASB 2. Indian GAAP is adopted by Indian Companies only 3. Asper the Indian GAAP, the companies should prepare individual fir statements 	nancial
	A) 1 & 3 only B) 2 only C) 2 & 3 only D) 1, 2 &	& 3
19.	9. Match the following: List I a. Hierarchy of Need Theory b. Theory X and Theory Y c. Motivation Hygiene TheoryList II 1. Abraham Maslow 2. Frederick Herzberg 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.	policies are known as	expenditure pration Tax
22.	 A deliberate sale of part of the capital stock of a company to raise resource change the equity and/or management structure of a company: A) Dereservation B) Disinvestment C) Devaluation D) Investment 	s and
23.	 What is FDI? A) Foreign Diplomatic Investment B) Federal Direct Investment C) Foreign Direct Investment 	

C) Foreign Direct InvestmentD) 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:
 - The study of employee turnover A)
 - The study of how organization can increase profit B)
 - The tendency of people to perform better when they know they are being C) 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:
 - Group behaviour A) B) Organisational behaviour
 - C) Social loafing Individual competition D)
- 34. The main aim of causal research design is to:
 - Focus on in-depth qualitative data A)
 - Establish cause and effect relationship between variables B)
 - Describe a phenomenon C)
 - Generalize findings to a larger population D)
- 35. The Primary assumption of parametric tests is:
 - Data is discrete A)
 - B) Data is categorical
 - Data is normally distributed C)
 - Data is non-normally distributed D)

36. Which of the following is an example of dependent variable in research?

- A) Age of the respondent B) Gender of the respondent
- Experimental conditions Test score of the respondent C) D)
- 37. From the following what is the level of significance in hypothesis testing? 1.00 0.10 0.01 0.05 A) B) C) D)

38. The variables that are not related to the purpose of the study, but may affect the dependent variable are termed as --- variable. Continuous B) Extraneous Dependent D) Discrete A) C)

- 39. Source list of the sample design is known as: Universe
 - Sampling Unit A) B)
 - C) Sampling frame D) Sampling procedure
- 40. In the case of research, a measuring instrument is said to be reliable, if it provides ----results. C) A) True B) Valid Good D) Consistent

41 Which among the following is **not** a primary objective of Operations Research?

- Maximise Sales Minimise Cost A) B)
- Maximise Profit Maximise Customer Loyalty C) D)

42. ----- are linear inequalities which limit the values of decision variables.

Probable Errors

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

52.	The contributor A) Henry Fa C) Michael	iyol	rm 'Value Chai B) D)	FW '	Taylor erick		
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 sales and use.	e, art and	technology of	protect	ting products f	or dist	ribution, storage,
	A) Packet	B)	Packing	C)	Packaging	D)	Labelling
55.	The term used A) 4Ps	to represe B)	ent the extended 6Ps	d mark C)	eting mix for s 5Ps	service D)	: 7Ps
56.	The first step in		-	ng pro	cess is:		
	<i>,</i> ,	narket obj	ectives gies of the comp	netitor			
	C) Conducti	ng marke	et research				
	D) Setting p	ricing stra	ategies				
57.	The company is ownership is ca		shares to exist	ing sha	areholders in p	roport	ion to their current
	A) Bonus isC) Right iss		B) D)	IPO Drive	ta placement		
	ý Q		<i>,</i>		ate placement		
58.	Which is odd orA)Pure sing		case of single-e B)	-	ooking? ole single entry	7	
	,	igle entry	/	-	ed single entry		
59.	Which among th	ne follow	ing is /are corre	ect in r	preparing a tria	l balar	nce?
	1. All incor	nes must	be recorded on	the cr	edit side		
			be recorded on be recorded or				
	-		be recorded or				
	A) 1 & 2 on	ly B)	3 only	C)	3 & 4 only	D)	1 & 4 only
60.	The excess of exvaluation is:	stimated f	future profit the	in the	normal profit i	n the c	ase of goodwill
	A) Maximum		B)		ined Earnings		
	C) Capital E	Employed	D)	Supe	er Profit		
61.	A firm's cost of is expected by t	- ·	·		-		and 3% brokerage
	A) 16.14%	B)	11.64%	C)	10.64%	D)	12.14%

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

- 70. Identify the institution which is responsible for determining the proportion of population below the poverty line as prescribed in India:
 - A) Indian Statistical Institute
 - B) NITI Aayog
 - C) National Sample Survey Office
 - D) Central Planning Board
- 71. The national highway projects constructed by the National Highway Authority of India under PPP mode is an example of----- model.
 - A) Build-own-operate
 - B) Build-operate-transfer
 - C) Operate-maintain-transfer
 - D) Lease-develop-operate
- 72. Which one of the following Foreign Trade Agreements was entered into by India and UAE in the year 2022?
 - A) CEPA B) APTA C) SAFTA D) NAFTA

73.	List a. M b. Di c. Co	h the following I atching concep isclosure onservatism ateriality	-	List I 1. M 2. Ir 3. D	I iscella npairm eprecia	neous exper ent of asset			
		a-4, b-3, c-2, a-4, b-3, c-1,			-	o-1, c-4, d-2 o-4, c-2, d-1			
74.	Segm A)	ent Reporting AS 16	•	ed by: S 17	C)	AS 19	D)	AS 21	
75.	 Upon redemption of Debentures, the amount lying in Debenture Redemption Rese which is no longer required to be retained, shall be transferred to: A) Capital reserve B) Security premium account C) Revaluation reserve D) General reserve 						-	ve,	
76.	Match the following items in List List I a. Government Grants b. Leases c. Earnings Per Share d. Impairment of Assets			List I 1. A 2. A 3. A	st I with List II: List II 1. AS 20 2. AS 12 3. AS 28 4. AS 19				
		a-4, b-1, c-3, a-4, b-1, c-2,				o-4, c-1, d-3 o-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 networ A) $EF - ES$ B) $LF - EF$	-						
86.	Which one of the following criteria uncertainty?A) Minimax BC) Minimise expected loss D	·						
87.	A) Cost benefit analysis B	del to observe the effect upon its outputs is:) Input output analysis) Modelling approach						
88.	The duration by which an activity cathe immediate succeeding activity isA)Total floatB)EC)Independent float) Free float						
89.	What is the chance that a leap year, A) 2/52 B) 1/52	selected at random will contain 53 Sundays? C) 1/7 D) 2/7						
and j		s a binomial distribution with parameters n pectively 20 and 15. Based on this information						
90.	What will be the value "p"? A) $\frac{1}{2}$ B) $\frac{1}{4}$	C) ³ ⁄ ₄ D) 1						
91.	Which of the following statement is distribution?A)Mode > MeanB)Mean = ModeC)Mean = Mode	·						
92.	If you change the mean as 15 and va A) 4 : 1 B) 3 : 1	riance as 12, then the ratio p: q is: C) 1:4 D) 1:3						
93.	 Which one of the following is not as A) Testing of independence of set 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 financialB)High operatingC)Low financialD)Low operating					
96.	 State whether the following statements are true or false: The more distant the Cash Flow After Taxes, the higher is the PV of such cash flows. 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 Both 1 and 2 are true 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 lakhsB)Rs. 7.50 lakhsC)Rs. 5 lakhsD)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 					

- Selling other products along with a product being demanded by a customer Selling products/services to a customer located in an enemy country Ć
- D)

101. Match the following with regard to market segmentation:

List II

List I

- 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.	the communication process is known as barrier.					
	A) SemanticC) Psychological	B) D)	Emotional Hereditary			
108.	Who among the following has in			ompetitive advantage'?		
	A) Henry FayolC) C. K. Prahlad	B) D)	Michael Porter Elton Mayo			
	,	,	-			
109.	Which one of the following prin case of matrix design of organiz	-		ringed or violated in the		
	A) Unity of direction	B)	Span of manageme	ent		
	C) Unity of command	D)	Equity			
110.	Which one of the following is n	ot a ret	renchment strategy?			
	A) Expansion strategy	B)	Turnaround			
	C) Divestment	D)	Liquidation			
111.	Match the following:					
	List I a. External environment having	the not	tential to help	List II 1. Weakness		
	a firm achieve its important g	-	tential to help	1. Weakness		
	b. External environment that pr		ne firm from	2. Strength		
	Achieving its important goals c. Something that is of value to		ers and also	3. Threats		
	Something which a firm does competitiors					
	d. A deficiency in one or more			4. Opportunities		
	Competencies relative to con a firm does better than its con	-	—			
	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)				
110		,				
112.	Which one of the following is nA) Standard costing	ot a me B)	Process costing			
	C) Contract costing	D)	Batch costing			
113.	State whether the following state	ements	are true or false.			
110.	1. Financial accounting is conce			, while cost accounting is		
	concerned with historical cos					
	2. Conversion cost and overhea	as are 1	nterchangeable terms	3.		
	A) 1 is true and 2 is false	B)	1 is false and 2 is t			
	C) Both 1 and 2 are true	D)	Both 1 and 2 are fa	alse		

114.	Mate	h the following:					
	List]	[List II			
	a. EOQb. Perpetual inventory control systemc. Re-order leveld. Physical verification of stores			1. Continuous stock taking			
				2. 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.	Whic	ch one of the following is no	ot a me	thod 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.

	Sales Total	s Cost	1 st	Half year (R 45,000 40,000	s.)	2nd Half yea 50,000 43,000	ur (Rs.)	
116.	What	is its PV ratio	o?					
	A)	20 %	B)	30 %	C)	40 %	D)	50 %
117.	What	is its fixed co	ost for t	he full year?				
	A)	Rs. 20,000	B)	Rs. 22,000	C)	Rs. 24,000	D)	Rs. 26,000
118.	What	is its break-e	ven sal	e?				
	A)	Rs. 65,000	B)	Rs. 70,000	C)	Rs. 75,000	D)	Rs. 80,000
119.	What	will be its ma	argin of	safety?				
	A)	Rs. 20,000	B)	Rs. 25,000	C)	Rs. 30,000	D)	Rs. 40,000
120.			-	-	-	-		arket 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