

COMMERCE – PRELIMINARY – 2009
TEST BOOKLET SERIES 'C'
ANSWERS

1. Which one of the following is maintained by the auditor to record d) Audit notebook
2. Consider the following functions of purchase
1. Preparation of purchase order d) 2 – 3 – 1 – 4
3. If a situation calls for pooling the.... d) Recentralized authority
4. As per AAS-15, which of the following.... c) 1, 3 and 4 only
5. In which one of the following meetings,... a) Every general meeting of the shareholders
6. When an auditor certifies a financial c) In his opinion the financial statements exhibit a true and fair view of the affairs of the organization under audit.
7. Who among the following can fill a casual ... b) Shareholders through general meeting
8. Within which one of the following time periods... c) One month
9. How would the auditors approve the.... b) As capital expenditure
10. Which one of the following may be the c) Disclaimer of opinion
11. Consider the following statements :
1. Management audit is b) 2 only
12. Which one of the following is known as a systematic examination of b) Management audit
13. Which one of the following functions is concerned with synchronizing c) Coordinating
14. With which one of the following is force-field analysis.... a) Understanding the pressure for and against change
15. Consider the following statements :
1. Law does not make c) Both 1 and 2
16. Match List- I with List – II and select the correct answer using the code given below the lists :
List – I (Document) List – II (Use) b) A-2, B-1, C-3

17. Consider the following statements :
Mutual funds help the investor ... c) Both 1 and 2
18. In marine insurance, a partial loss is b) Particular average
19. An auditor is to be appointed by a..... d) in all of the above situations
20. Which one of the following management thinkers... d) F. W. Taylor
21. The balance brought out between economic... d) Satisficing model
22. For calculating which one of the ... d) Need based minimum wage
23. Who among the following has observed... c) Warren G. Bennis
24. Under which one of the following conditions... c) Selection scores are high and performance scores are low
25. Match List- I with List – II and select the correct answer using the code given below the lists :
List – I List – II
(Selection Step) (Objective)
a) A-3, B-1, C-4, D-2
26. Consider the following stages of planned change : c) 3 – 1 – 2
27. Match List- I with List – II and select the correct answer using the code given below the lists :
List – I List – II
(Contributor) (Leadership Style)
a) A-3, B-4, C-1, D-2
28. Which one of the following is not a dimension of the managerial grid d) Entrepreneurship management
29. Which one of the following is the correct sequence with regard to communication process? d) Sender-Message-Encoding-Channel-Receiver-Decoding-Feedback
30. Gangplank theory of communication,.... c) Lateral or horizontal communication
31. Match List- I with List – II and select the correct answer using the code given below the lists :
List – I List – II
(Theory of Motivation) (Contributor)
d) A-3, B-4, C-1, D-2
32. Maslow's need hierarchy theory of b) 4 – 1 -3 – 2 – 5
33. Under which of the following situations must dissolution of partnership take place ? b) 3 only
34. Which one of the following is not included By Henry Mintzberg d) Organizing role

35. Which of the following is/are correct regarding coordination ? b) 1 and 3 only
36. Who among the following has advanced.... d) David C. McClelland
37. Which one of the following is not a method.... b) Behaviourally anchored rating scale method
38. Given, Balance of creditors of a firm as on... d) Rs.30,000
39. Which one of the following transactions ... c) Collection of Rs.40,000 from debtors
40. You have the information that X Ltd. d) X Ltd. will give dividend @ 40% on paid up capital
41. What does the balance of joint life policy... c) The policy's surrender value
42. Consider the following :
1. Payments to preference b) 3 – 4 – 2 – 1
43. Which one of the following courses... c) The company shall disclose the deviation from the accounting standards, reason for such deviation and the financial effect thereof
44. Which one of the following pairs is correctly matched ? c) Profit prior to incorporation : Capital reserve
45. Consider the following :
1. Fixed Assets ... d) 1 – 2 – 3 – 4 – 6 – 5
46. Given the following information relating... b) Rs.800 Cr.
47. For which one of the following purposes, d) Issuing of fully paid bonus shares
48. Given the following information of c) Rs.11,200
49. X, Y and Z are partners in the ratio of.... a) 1, 2 and 3
50. A and B are partners sharing profits in the ratio of 3 : 2. C is admitted with c) 6 : 4 : 5
51. A and B are partners sharing profits in the Ratio of 5 : 3. C is admitted. The new c) between A and B in the ratio of 5 : 3
52. Consider the following items of liability... d) 3 – 4 – 1 – 2
53. Which one of the following accounts... b) Bonus to Shareholders Account
54. Which of the following is/are actually forfeited... a) 1 only

