

**HNB Garhwal University Srinagar-246174 (Garhwal) Uttarakhand**  
**Sample Question Paper**  
**B.Com. VI<sup>th</sup> Semester**  
**2020**

**[BC-602 (C)]                      Management Accounting**

(Choose Correct Option)

- 01- Gross Profit Ratio shows the relationship between
- (a) Gross Profit and net Sales
  - (b) Net Profit and Net Sales
  - (c) Gross Profit and Gross Sales
  - (d) None of the above.
- 02- Breakeven Point of a company is the level of sales income which will equal to the
- (a) Sum of its material, Labour variable overhead and Fixed cost
  - (b) Sum of its direct cost and Prepaid expenses
  - (c) Sum of its variable cost and Fixed expenses
  - (d) All of the above.

**[BC-601 (D)]**

**Auditing and Corporate Governance**

(Choose Correct Option)

- 01- Which of the following audit continuous for the whole year?
- (a) Final Audit
  - (b) Continuous Audit
  - (c) Complete Audit
  - (d) Internal Audit
- 02- (Sec.2(56) of Companies Act, 2013 is associated with:
- (a) Memorandum of Association
  - (b) Articles of Association
  - (c) Prospectus
  - (d) Minute Book

**Corporate Tax Planning**  
**Paper-I (601-a)**

Note: - Attempt all the questions. All questions are Compulsory. Each question carry 2 Marks.

1- Tax Planning helps in:

- (a) Economic development of the country
- (b) Promotion of savings and investment
- (c) Planned development of the country
- (d) All of the above.

2- Reducting tax liability in legal and moral is known as:

- (a) Tax-evasion
- (b) Tax-avoidance
- (c) Tax-Planning
- (d) Tax-Management

**Corporate Tax Planning  
Paper-I (601-b)**

Note: - Attempt all the questions. All questions are Compulsory. Each question carries 2 Marks.

1- Which carduser does become the debtor of a Bank:

- (a) Credit Card
- (b) Debit Card
- (c) ATM Card
- (d) All of the above.

2- Life Insurance firstly originated:

- (a) In America
- (b) In Britain
- (c) In India
- (d) In Japan

**[BC-602 (C)]                      Indian Economy**

(Choose Correct Option)

1- Economic Development is not possible without:

- (a) Economic Growth
- (b) High National Income
- (c) High per Capita Income
- (d) Both (b) and (c)

2- Which of the following sectors in Indian Economy has the highest contribution in National Income?

- (a) Primary Sector
- (b) Secondary Sector
- (c) Tertiary Sector
- (d) None of the above.

**[BC-602 (a)]                      International Business**

(Choose Correct Option)

- 1- In International marketing business is performed
  - (a) With foreign companies in the country
  - (b) With both foreign and domestic companies in the country
  - (c) With countries out side
  - (d) None of these
  
- 2- Which of the following is more effective tool for promotion process
  - (a) Advertisement
  - (b) Person selling
  - (c) Publicity
  - (d) Sales Promotion

**[BC-602 (d)]**

**CONSUMER PROTECTION**

(Choose Correct Option)

1- Consumer Protection Act protect the rights of:

- (a) Sellers
- (b) Consumers
- (c) Manufacturers
- (d) All of these

2- Consumer Protection Act implemented on:

- (a) Services
- (c) Products
- (c) both of these
- (d) None of these

**[BC-603 (b)]**

**PROJECT MANAGEMENT**

(Choose Correct Option)

1- From the following which is not the important for project Planning-

- (a) Project Communication
- (d) Project Schedule
- (c) Project Risk
- (d) Stakeholder Needs

2- Social Cost Benefit Analysis can be applied to-

- (a) Public Investment
- (b) Private Investment
- (c) both (a) and (b)
- (d) None of these