

# M.Com. in Finance

1. Human resource management the element of ...
  - (A) Planning, Organising and Controlling
  - (B) Planning, Organising and Coordinating
  - (C) Leading, Directing and Coordinating
  - (D) All of the above
2. Purchase of office equipment results in ...
  - (A) decrease in liability
  - (B) decrease in capital
  - (C) increase in capital
  - (D) increase in assets
3. "Subscriptions collected in advance by a publisher of a magazine" should be classified as :
  - (A) Accrued Profits
  - (B) Future Profits
  - (C) Unearned revenue
  - (D) Pre-publication receipts
4. The content of Job description involves ...
  - (A) Job title, conditions of work
  - (B) Educational qualification, skills
  - (C) Both (A) and (B)
  - (D) None of the above
5. Insurance premium paid by the firm on the life insurance policy of a partner is  
  - (A) credited to partner's Capital account
  - (B) credited to Profit and Loss account
  - (C) debited to Capital account of the partner
  - (D) None of the above
6. Unclaimed dividends is shown on the liability side of the Balance Sheet under the heading —
  - (A) Current Liabilities
  - (B) Current Assets
  - (C) Reserves and Surplus
  - (D) Provisions
7. What are the major hurdles that require action by HRM for the progress of Indian economy ?
  - (A) Dishonesty and corruption.
  - (B) Lack of interest in work and production loss.
  - (C) Unemployment and poverty.
  - (D) Combating inflation.
8. Depreciation means ...
  - (A) physical deterioration of a fixed asset
  - (B) allocation of the cost of fixed asset over its useful life
  - (C) decline in the market value of the asset
  - (D) None of the above