

**UNIVERSITY OF CALICUT**  
**DIRECTORATE OF ADMISSION**  
**B.Com Honours Admission Test July 2018**  
**SECTION-1 GENERAL ENGLISH**

**Max Mark:50**

**Time : 1<sup>1/2</sup>**

**Answer all question. Choose best choice from the options a to d. Each question carries 2 marks.**

**SECTION-1 GENERAL ENGLISH**

- 1) Who ... Mr Sanchez to the airport yesterday?  
a. take      b. took      c. taken      d. taking
- 2) Where in Singapore ... you live?  
a. are      b. have      c. did      d. has
- 3) They first met when they ... for a big company in Madrid.  
a. was working      b. have worked      c. were working      d. had worked
- 4) Sandra told me she really ... the party last week.  
a. enjoys      b. enjoyed      c. enjoying      d. enjoy
- 5) What ... the weather like on your holiday?  
a. was      b. were      c. was being      d. is being
- 6) I rang home just as the train ... into the station.  
a. get      b. has got      c. was getting      d. gets
- 7) ... Peter go skiing with you last year?  
a. Was      b. Has      c. Did      d. do
- 8) I didn't ... to the swimming pool yesterday.  
a. go      b. went      c. going      d. gone
- 9) When I was at school, I ... in the choir.  
a. sing      b. sang      c. sung      d. sings
- 10) Was John waiting for you when you got to the station?  
a. Yes, I was.      b. No, he didn't.      c. Yes, he was.      d. Yes he did

**SECTION-2 NUMERICAL SKILLS**

11. A farmer divides his herd of  $x$  coves among his 4 sons so that first son gets one half of the herd, the second son gets one fourth , the third son gets one fifth, and fourth son gets 7 coves, then the value of  $x$  is  
a. 100      b. 140      c. 160      d. 180
12. The sum of seven consecutive natural numbers is 1617. How many of these are prime?  
a. 4      b. 5      c. 2      d. 7
13. The difference between two numbers is 1365. When the larger number is divided by the smaller number, the quotient is 6 and remainder is 15. The smaller number is  
a. 240      b. 270      c. 295      d. 300
14. The sum of the ages of 5 children born at the intervals of 3 years each is 50 years. What is the age of youngest child?

- a. 4 years      b.8 years      c. 10 years      d. 12 years
15. Two numbers are in the ratio 3:4. If 5 is subtracted from each, then the ratio will be 2:3 . What is the smallest number?  
a.15              b.18              c.20              d.24
16. The present age difference between father and son is 14 years. The ratio of their age will be 4:3 after 11years. How old is son now?  
a.25 years      b.31 years      c.30 years      d.28 years
17. Five years ago, the sum of ages of the father and the son was 40years. In present its ratio is 4:1, then the present age of father is  
a. 30 years      b,40 years      c.45 years      d. 42 years
18. The sum of two numbers is 100 and one number is two less than twice the other number. Then the numbers are  
a. 34,66      b.24,76      c.44,56      d.46,54
- 19.The sum of eleven consecutive integers is 2002. What is the smallest of these integers?  
a.163              b.177              c.145              d.156
20. There are 20 students in a class. The mean of their scores is 135. On rechecking, two mistakes were found. If after correction, the marks of one student was increased by 35 and the marks of other was decreased by 15, then the new mean is  
a.135.5b.136              c.155              d.134.5

### SECTION-3 BUSINESS STUDIES

21. Which of the following may not be part of the Bank reconciliation process.
- a) Interest on overdraft
  - b) Dishonour of cheque
  - c) Cash drawn from bank
  - d) Cheque deposited but not collected
- 22.Reconciliation of overcasting on receipts side of cash book
- a) Increases the balance in the cash book.
  - b) Increases the balance in the passbook.
  - c) Decreases the balance in the cash book.
  - d) Decreases the balance in the passbook.
- 23.Which of the following is true
- a) Bank Reconciliation Statement(BRS) is an account.
  - b) BRS is prepared by the bank.
  - c) BRS shows causes of disagreement between cash book & passbook.
  - d) BRS shows only excess of cash book over passbook.
- 24.If a trader enjoys an overdraft facility, then
- a) His passbook will show debit balance.
  - b) His cash book will show debit balance .
  - c) excess of deposits over withdrawals
  - d) None of the above
25. Direct deposit by a customer in the bank
- a) Shows a higher passbook balance than cash book.
  - b) Shows a lesser passbook balance than cash book.
  - c) Shows no difference.
  - d) None of the above.

26. Goods worth Rs.2000 sold to Vijay was entered in purchase account;

The rectification is

- a) Credit purchases and credit sales to the extent of Rs.2000 each & debit Vijay by Rs.2000
- b) Debit purchases and debit sales to the extent of Rs.2000 each & credit Vijay.
- c) Debit sales to the extent of Rs.4000.
- d) Credit purchases to the extent of Rs.4000.

27. Machinery worth (WDV) 1000/- sold for 1200/- is entered in sales register. The rectification is

- a) Credit sales 1200/-, debit machinery 1000/- and debit P&L a/c 200/-.
- b) Debit sales 1200/-, credit machinery 1000/- and credit P&L a/c 200/-.
- c) Credit machinery 1200/-, debit sales 1000/- and debit P&L a/c 200/-.
- d) Debit machinery 1200/-, credit sales 1000/- and credit P&L a/c 200/-.

28. Sales return of amount Rs.1000 from Vijay was wrongly entered in purchase book.

The rectification is

- a) Debit sales to the extent of Rs.2000.
- b) Credit purchases to the extent of Rs.2000
- c) Credit Vijay Rs.2000, debit sales and purchases to the extent Rs.1000, each.
- d) Debit sales return by Rs.1000 and credit purchases by Rs.1000

29. Which of the following will not affect Trial Balance

- a) Goods sold on credit not recorded in books.
- b) Overstating of sales register.
- c) Rent account credited instead of debit.
- d) Salary debited to the extent  $\frac{1}{2}$  the amount.

30. Suspense a/c is not used in which of the following cases.

- a) before trial balance.
- b) after trial balance.
- c) before final accounts.
- d) none of the above.

31. Which of the following is true

- a) Trial balance ensures arithmetical accuracy.
- b) Trial balance errors are not located then the difference is sent to suspense a/c.
- c) Trial balance is base for final accounts.
- d) All of the above.

32. Which of the following are true

- a. Nominal accounts always have credit balances.
- b. Real accounts always have debit balances.
- c. Debit balance in ledger account is credit balance in trial balance.
- d. P&L a/c appears in trial balance.

33. Freight expenses for moving new machinery to factory is

- a) Revenue expenses
- b) Deferred revenue expenditure
- c) Capital expenditure
- d) None of the above

34. Which of the following is false

- a. Replacement of defective part of machinery is revenue expenditure
- b. Daily wages paid for erection /installing of machinery is capital expenditure
- c. Underwriting commission for issue of shares is revenue expenditure
- d. Excess of sale price of Machinery over its W D Value but less than cost price is treated as revenue receipt

35. Which of the following is not a deferred revenue expenditure

- a) Preliminary expenses for setting up a company.
- b) Amount raised through Rights issue.
- c) Huge sales promotion expenditure in launch of new product
- d) Cost of preparing project report

36. Book keeping is mainly concerned with

- a. recording of financial data relating to business operations
- b. designing the systems in recording classifying, summarising the recorded data
- c. interpreting the data for internal and external end- users
- d. None of the above

37. For an expense to be classified as revenue or capital depends on

- a) Kind of expense
- b) Duration of the benefit of the expenditure
- c) Effect on revenue earning capacity
- d) All of the above

38. Cost of goods sold is

- a) Opening stock + purchases + closing stock
- b) Opening stock + purchases – closing stock
- c) Opening stock – purchases + closing stock
- d) None of above

39. In LIFO method of inventory valuation

- a) Issue of stocks to production is at latest price
- b) Closing stock is at latest price
- c) Both a) & b)
- d) Neither a) nor b)

40. In FIFO method of inventory valuation

- a) Closing stock is at latest price
- b) Issue of stocks to production is at earliest price
- c) Both a) & b)
- d) Neither a) nor b)

41. Which of the following is most desirable

- a) Pricing issue of goods to match current material costs
- b) Overstating profits
- c) Understating profits
- d) none of the above

42. As per accounting standards which of the following is not a preferred method

- a) LIFO
- b) FIFO
- c) WACM

d) All of them

43. The prime function of accounting is to

- a. record economic data
- b. provide the informational basis for action
- c. classify and record business transaction
- d. attain non-economic goals

44. The basic function of financial accounting is to:

- a. record all business transactions
- b. interpret the financial data
- c. assist the management in performing functions effectively
- d. none of the above

45. Management Accounting provides invaluable services to management in performing

- a, all management functions
- b. interpret the financial data
- c. controlling functions
- d. none of the above.

46. Which of the following may not be part of the Bank reconciliation process.

- a) Interest on overdraft
- b) Dishonour of cheque
- c) *Cash* drawn from bank
- d) Cheque deposited but not collected

47. Reconciliation of overcasting on receipts side of cash book

- a). Increases the balance in the cash book.
- b. Increases the balance in the passbook.
- c. *Decreases* the balance in the cash book.
- d. Decreases the balance in the passbook.

48. Which of the following is true

- a) Bank Reconciliation Statement (BRS) is an account.
- b) BRS is prepared by the bank.
- a) *BRS* shows causes of disagreement between cash book & passbook.
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49. If a trader enjoys an overdraft facility, then

*His* passbook will show debit balance.

His cash book will show debit balance .

excess of deposits over withdrawals

None of the above

50. Direct deposit by a customer in the bank

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- b) Shows a lesser passbook balance than cash book.
- c) Shows no difference.
- d) None of the above.