1. General insurance policies are generally taken for
   a. One year     b. two year     c. three year     d. none of these
2. When a policy matures on the death of the insured, it is
   expressed
   as:
   a. With profit policy   b. without profit policy   c. whole life policy
   d. None of these
3. In the revenue account bonus in reduction of premium is shown as:
   a. Liability   b. Income   c. Expense   d. None of these
4. The fixed assets of an insurance company are shown in
   a. Schedule 6   b. Schedule 7   c. Schedule 8   d. None of these
5. Insurance Regulations and Development Authorities Act came to effect in:
   a. 1938     b. 1999     c. 2000     d. None of these
6. Which of the following of an insurance company does not fall under ‘Income from investments’?
   a. Interest and dividends
   b. Profit on sale of investments
   c. Share transfer fees
   d. None of these
7. Which of the following of an insurance company is included in other asset
   a. Loan to directors
   b. Agent’s balance(dr)
   c. Advance tax paid
   d. None of these
8. Reserve for unexpired risk is shown under:
   a. Reserves and surplus
   b. Current liabilities
   c. Provisions
   d. None of these
9. In life insurance business, claims may arise on
   a. death
   b. maturity
   c. death or maturity
   d. none of these
10. Surrender value is an expression that is used in case of
    Insurance business.
    a. Life
    b. Marine
    c. Fire
    d. None of these
11. ................ reserve is created to meet any loss due to natural calamity
    a. General reserve
    b. Special reserve
    c. Catastrophe
12. Life insurance is contract of ........................................
   a. Guarantee  b. Indemnity  c. Profit  d. None of these

13. General insurance is a contract of ...................................
   a. Guarantee  b. Indemnity  c. Profit  d. None of these

14. Double insurance is common in ...................... Insurance.
   a. Life  b. Fire  c. Marine  d. None of these

15. Re insurance is generally found in ................. Insurance
   a. Fire  b. Marine  c. Life  d. None of these

16. Commission of an insurance company is shown in schedule
   a. 2  b. 3  c. 4  d. None of these

17. To ascertain profit in life insurance business ..............
   Prepared.
   a. Revenue account  b. Profit and Loss account
   c. Valuation balance sheet  d. None of these

18. ................ of an insurance company are shown in schedule 9.
   a. Loan  b. Fixed asset  c. cash & bank balance
   d. None of these

19. Insurance Act came into effect in ........................................
   a. 1938  b. 1956  c. 1949  d. None of these

20. The agreement of insurance is called as...........
   a. Policy  b. Premium  c. Annuity  d. None of these

21. The consideration in insurance for covering the risk is called...........
   a. Claim  b. Premium  c. Annuity  d. None of these

22. ................ Is the party who undertakes the risk in insurance
   a. Insurer  b. Assurer  c. Underwriter  d. All of these

23. The party whose risk is covered in insurance is known as
   a. Insurer  b. Insured  c. Underwriter  d. None of these

24. In ............. The insurer agrees to pay a certain sum of money to
   the Policyholder either on his death or a certain age, whichever is less.
   a. Fire insurance  b. Marine insurance  c. Burglary insurance
   d. Life insurance

25. General insurance includes ......................................................
   a. Fire insurance  b. Marine insurance  c. Burglary insurance
   d. All of these

26. LIC was nationalized in ..................................................
   a. 1935  b. 1950  c. 1956  d. 1964

27. Insurance business in India is regulated by ..........................
   a. LIC  b. IRDA  c. RBI  d. SEBI

28. Under ............. , the sum assured is given to the beneficiary only
   On death of policy holder
   a. Whole life policy  b. Endowment policy  c. Annuity
d. None of these
29. ……………… is the amount payable to the insured on the happening of event.
   a. premium    b. Annuity    c. Claim    d. Policy
30. An annual payment which an insurer guarantees to pay for lump sum money received in the beginning is called …………………
31. The amount given to the policy holder due to his liability of paying further premium is called ………………………………
   a. Annuity    b. Bonus    c. Surrender value    d. Claim
32. ……………… Is an arrangement between two insurance companies whereby one transfers a part of risk to other.
   a. Re insurance    b. Sub insurance    c. Shared policy    d. None of these
33. Revenue account is also called …………………………………
   a. Share holders a/c    b. Policy holders a/c    c. Creditors a/c    d. None of these
34. Valuation balance sheet is prepared by …………………… business
   a. Fire insurance    b. Marine insurance    c. Life insurance    d. All of these
35. The commission earned by insurance companies from others for giving them business under re insurance is called …………………
   a. Commission on re insurance ceded
   b. Commission on re insurance accepted
   c. Agents commission
   d. None of these
36. The commission given by insurance companies to others for receiving business under re insurance is called ………………….
   a. Commission on re insurance ceded
   b. Commission on re insurance accepted
   c. Agents commission
   d. None of these
37. The profit and loss amount of general insurance companies are prepared in …………………………………..
   a. Form A-PL    b. Form B – RA    c. Form B – PL    d. Form B – BS
38. The principles of subrogation is applicable to ………………………
   a. Fire insurance    b. Marine insurance    c. Burglary insurance    d. All of these
39. Fire insurance, marine insurance etc come under ………………………
   a. Life insurance    b. General insurance    c. Burglary insurance    d. Double insurance
40. In life insurance investments are come under the schedule …………..
41. A ………….. Company should transfer 25% of its profit to a statutory
Reserve
   a. Joint stock company    b. Insurance company  c. pvt ltd
c. Banking company
d. Banking company
42. Rebate on bill discounted is a ........................ of the Banking company.
   a. Liability b. Assets c. Expense
d. Income
43. Banks are required to transfer ....................... Of their profit to
   a statutory reserve
   a. 25% b. 20% c. 15% d. 10%
44. Rebate on bills discounted is ..............................
   a. Income  
   b. Income received in advance
   c. Asset  
   d. income accrued
45. Banking business in India is largely governed by the Banking
   Regulation Act.........................
   a. 1932 b. 1956 c. 1949 d. 1938
46. ...................... in India is largely governed by the Banking
   Regulation
   Act 1949.
   a. Insurance business
   b. Banking business
   c. Joint stock company
   d. Co-operative society
47. Banking business in India is governed by the ..................... Act.
   a. Partnership
   b. Company
   c. Insurance
   d. Banking regulations
48. A banking company should transfer 25% of its profit to a ........................
   a. General Reserve
   b. Capital Reserve
   c. Statutory Reserve
   d. Reserve fund
49. A ........................ loan is payable on demand
   a. Short term
   b. Demand
   c. Fixed
   d. Long term
50. Money at call and short notice is an ..................... of the banking company.
   a. Liability
   b. Asset
   c. Income
   d. Expense
51. A demand loan is payable on ...............................
   a. Demand
   b. At any time
   c. after one yeard.
   d. after six months
52. Banks shown provision for income tax under the head ....................
   a. Other liabilities
   b. Contingent liabilities
   c. Other liabilities and provisions
   d. None of these
53. No profit and loss appropriation account is prepared in case of
   a................ company.
   a. Co – operative society
   b. Partnership
   c. Banking company
   d. None of these
54. Banks are required to prepare final accounts for each ............ year
   a. Financial
   b. Calendar
   c. Previous
   d. None of these
55. A banking company required to prepare its profit & loss account according to ......................... of the III schedule of the Banking Regulations Act.
   a. Form A   b. Form B   c. Form C   d. Form D
56. Rebate on bills discounted is shown on the liability side of the ...........
   a. Profit & loss a/c   b. Income statement   c. Balance sheet   d. None of these
57. Revenue reserve means any reserve other than ................. Reserve
   a. General   b. Capital   c. Other reserve   d. None of these
58. A .............. Company required to prepare its balance sheet according
   To form A in the III schedule of the Banking Regulation Act
   a. Insurance company   b. Joint stock company   c. Banking companies   d. None of the above
59. A banking company required to prepare final accounts according to ..................... schedule of the Banking Regulation Act
   a. III   b. IV   c. V   d. VI
60. A banking company required to prepare its ................. According to Form B in the III schedule of the Banking Regulations Act
   a. Balance sheet   b. Profit & loss appropriations account
   c. Profit & loss account   d. Position statement
61. A banking company prepares its ....................... according to Form A Of the Banking Regulations Act
   d. Income statement
62. Section 5(1) b of Banking Regulations Act, 1949 deals with
63. Banking Regulations Act 1949 Section 17 deals with
   a. General Reserve   b. Reserve fund   c. capital reserve
   d. Statutory reserve
64. Depreciation on bank property, directors fees, and auditors fees are
   examples of schedule........................................
   a. 13   b.14   c.15   d.16
65. Assets which does not carry more than normal risk attach to business and no provision in required to be made against such assets are called
   a. standard asset   b. substandard asset   c. Fixed asset
   d. current asset
66. The claim lodged by the business to ................................ on happening the event is known as insurance claim
   a. Banking company   b. Joint stock company   c. Insurance
67. The account prepared to find out the stock as on the date of fire is known as ……………………… trading accounts.
   a. statement  b. memorandum  c. consolidated  d. joint

68. The clause through which the insurance claim due to loss of stock is reduced to the proportion that the policy value is …………………………….
   a. Total clause  b. minimum clause  c. maximum clause  d. Average clause

69. The ………………………. Is less than the value of stock it is called under insurance?
   a. Endowment policy  b. Life policy  c. Accident policy  d. Insurance policy

70. Insurance claim is a claim ………………………. by the insurance company
   a. Lodged  b. Longed  c. Lounged  d. laughed

71. Consequential loss policy is also known as …………………………….
   a. Loss of cost policy  b. loss of profit policy  c. loss of Operation cost policy  d. loss of operating expenses policy

72. It is ………………………….. to ascertain the value of stock as on the date of fire
   a. very easy  b. not very easy  c. very difficult  d. not very difficult

73. ………………………….. is prepared to find out the stock as on the date of fire
   a. Trading account  b. Profit and loss account  c. manufacturing account  d. memorandum trading account

74. ………………………. Is the difference between standard sales and actual sales of dislocated period
   a. short sales  b. Total sales  c. gross sales  d. Net sales

75. The turnover during that period in the twelve month immediately before the date of damage which corresponds with the indemnity period is called …………………………….
   a. Annual turnover  b. standard turnover  c. total turnover  d. Net turnover

76. Investment made to earn regular income
   a. marketable securities  b. fixed investments  c. Trade Investments  d. short term investments

77. The price quoted includes interest
   a. cum interest  b. ex-interest  c. excluding interest  d. None of these

78. Ex – dividend quotation …………………………….
   a. including dividend  b. excluding dividend  c. excess of dividend  d. cumulative of dividend

79. In respect of government security the price quoted is usually
a. Ex- interest  
b. cum interest  
c. including interest  
d. none of above
80. Short term investments made out of idle cash are called
   a. marketable securities  
   b. fixed investments  
   c. trade investments  
   d. none of these
81. Trade investment are investment made for  ..........  Period
   a. short period  
   b. long period  
   c. Two years period  
   d. None of these
82. Ex - interest means  ...................................
   a. Inclusive of interest  
   b. Including interest  
   c. Excluding interest  
   d. None of these
83. Cum – interest means  ...................................
   a. Excluding interest  
   b. Exclusive of interest  
   c. cumulative interest  
   d. none of the above
84. Investment made for long period are called  ......................
   a. marketable securities  
   b. Temporary investments  
   c. Trade investment  
   d. Short investment
85. .................... investment made for earning regular income
   a. short term investment  
   b. marketable securities  
   c. Temporary investment  
   d. Trade investment
86. Investment in government debentures , bonds etc. come under

........
   a. variable income bearing securities  
   b. Temporary income bearing securities  
   c. Fixed income bearing securities  
   d. none of the above
87. A ledger maintained where separate investment account prepared
for a particular scrip is known as  .........................
   a. investment ledger  
   b. purchase ledger  
   c. Sales ledger  
   d. none of these
88. When bonus share are received the average cost of the existing
shares are  .............................................
   a. Reduced  
   b. Increased  
   c. equal  
   d. none of these
89. Bonus shares are issued by  ......................... free reserves
   a. Generalizing  
   b. Capitalizing  
   c. equalizing  
   d. None of these
90. Bonus shares are issued out of ..............................
   a. capital reserve  
   b. free reserve  
   c. share premium  
   d. none of these
91. Right shares are issued to  ..................... share holders
   a. previous  
   b. existing  
   c. future  
   d. None of these
92. Investment account is  ......................... Account
   a. Personal  
   b. Nominal  
   c. Real  
   d. Revenue a/c
93. Sale of right is a  ....................... receipt in case of right issue
   a. Revenue  
   b. capital  
   c. deferred revenue  
   d. none of these
94. Brokerage is  ............ in the cost of investment in the books of
Purchase of investment
   a. Added  b. deducted  c. increased  d. subtracted
95. Interest accrued up to the date of sale of investments added to……………………………..Price.
   a. Ex-interest  b. Cum-interest  c. inclusive interest 
   d. None of these
96. A price which includes the interest for the period for which the seller hold the securities is termed as ...........................
   a. Cum – interest price  b. Ex- interest price
   d. market price  e. none of the above
97. The cost of right share is .................................
   a. added to the cost of investments b. no treatment is required 
   c. Subtracted from the cost of investments  d. None of the above
98. Long term investments are carried at ..............................
   a. fair value  b. cost price  c. cost or market price which ever 
   d. market price
99. Cost of investment includes ..................
   a. purchase cost  b. brokerage paid  c. stamp duty paid 
   d. All of the above
100. Short term investments are carried at .................................
   a. Fair price  b. cost price  c. cost or market price which ever
   d. Market value
101. ............. account is real account 
   a. Brokerage  b. Stamp duty  c. purchase  d. Investments
102. The claim lodged by the business to insurance company on happening the event
   a. Claim  b. Loss of claim  c. discharge  d. insurance claim 
103. The account prepared to find out the stock as on the date of fire .....
   a. T rading a/c  b. Stock a/c  c. Memorandum trading a/c 
   d. loss of stock a/c
104. The insurance claim due to loss of stock is reduced to the proportion that the policy value bears to the value of stock
   a. Average clause  b. Minimum clause  c. Maximum clause 
   d. loss of profit clause
105. The insurance policy is less than the value of stock
   a. Double insurance  b. re –insurance  c. under insurance 
   d. over insurance
106. The insurance indemnifies the insured any loss of profit arising from interruption of the normal activity
   a. Loss of profit insurance  b. full insurance  c. total insurance 
   d. fire insurance
107. The claim lodged by the business to the insurance company on happening the event of loss is called ......................
   a. Insurance policy  b. Insurance claim  c. Insurance premium  
   d. None of these
108. When a fixed asset is destroyed, the loss of such asset on the date of fire can be ascertained from
   a. records  b. accountant  c. books of accounts  
   d. None of these
109. When stock is destroyed the ......................... of loss is difficult
   a. computation  b. reduction  c. deduction  d. allocation
110. Business concern often suffer .................. due to different reasons 
such as fire, theft, flood, strike, etc
   a. Normal losses  b. abnormal losses  c. natural losses  
   d. None of these
111. A set of .................... is to be followed to file a claim with the insurance company
   a. rules  b. policies  c. procedure  d. None of these
112. Salvage value of stock to be ............. from book value of stock
   a. added  b. deducted  c. corrected  d. none of these
113. Average clause is a ............... in the insurance company
   a. reserve  b. fund  c. provision  d. none of these
114. Fire insurance policies contain an “..............” to discharge under insurance
   a. Total clause  b. net clause  c. Gross clause  d. average clause
115. Fire insurance policies contain an “average clause” to discourage
    .................................
   a. Over insurance  b. fire insurance  c. under insurance  
   d. None of these
116. Net claim on under insurance is equal to Loss of stock x value of stock On the date of fire
   a. Policy value  b. Total value  c. total sales  d. none of these
117. Gross profit on short sales are calculated as
   a. Gross profit x operating ratio  b. short sales x gross profit ratio
   c. Short sales x net profit ratio  d. short sales x operating ratio
118. Short sales is the difference between ................ and actual sales of dislocated period
   a. net sales  b. gross sales  c. standard sales  
   d. total sales
119. The amount of insurance ..................... to be paid at regular intervals
   a. policy  b. claim  c. commission  d. premium
120. At the time of calculating insurance claim, the average clause is ..................... If the value of stock at the date of fire was more than the policy value.
   a. applicable  b. obtainable  c. receivable  d. payable
121. On dissolution of firm creditors are paid ------
122. Realization account is a --------- account
a. Personal
b. Real
c. Nominal
d. Both real and nominal

123. Firm’s debts are paid first out of ---------- assets
a. Partner’s
b. Firm’s
c. Shareholder’s
d. None of these

124. On dissolution, all assets excepting cash are transferred to the --------- side of realization account
a. Debit
b. Credit
c. Both
d. None of these

125. Loss of realization is borne by the partners in their ------ ratio
a. Capital
b. Sacrificing
c. Profit sharing
d. None of these

126. On dissolution of firm ------- are paid first
a. Investors
b. Owners
c. Creditors
d. Banks

127. When a liability is assumed by a partner his capital account is ---------
   a. Debited
   b. Credited
c. deducted
d. None of these

128. When an unrecorded asset is taken over by one of the partners, his capital account is --------------------
   a. Debited
   b. Credited
c. Added
d. None of these

129. The account opened to close the various assets and liabilities of the firm on dissolution is called ---------- account
   a. Revaluation
   b. Amalgamation
c. Realization
d. Reduction

130. When a firm is dissolved, profit or loss on realization is shared by the partners in their ----------- ratio
   a. Profit sharing ratio
   b. Capital contribution
   c. Asset
   d. None of these

131. In the event of dissolution of firm the partners personal assets are first used for payment of ----------- liabilities
   a. Firm’s
   b. Outsiders
   c. External
   d. Personal

132. Goodwill appearing in the balance sheet at Rs. 10,000 proved to be valueless, is not to be recorded on the ------------------ side of realization account
   a. Debit
   b. Credit
   c. Both
   d. None of these

133. On dissolution, partners loan, if any, will be paid --------
   a. First
   b. Second
   c. Third
   d. Lastly

134. -----------of partnership firm means closing the business of the firm
   a. Admission
   b. Retirement
   c. Insolvency
   d. Dissolution

135. On dissolution, all assets except cash are transferred to ----------- of realization account
   a. Debit
   b. Credit
   c. Both
   d. None of these

136. If a partner takes over some assets for value on dissolution, realization account should be -----------
   a. Debited
   b. Credited
   c. Both
   d. None of these

137. In the case of dissolution of the firm, the account opened for closing various items in the balance sheet is called ---------------
1. Deficiency account
2. Revolution account
3. Realization account
4. None of these

138. A partnership which can be dissolved at any time by giving notice to other partners is known as-----------------
   a. Particular partnership
   b. Partnership at will
   c. General partnership
   d. None of these

139. Liabilities to third parties are paid-----------------
   a. First
   b. Second
   c. Third
   d. Lastly

140. The------- has distinguished the ‘dissolution of partnership’ from ‘dissolution of firm’.
   a. Companies act 1956
   b. Banking regulation act 1949
   c. Indian partnership act 1932
   d. Insurance act 1938

141. Dissolution of a firm leads to
   a. Continuing of business with the remaining partners
   b. Closure of business
   c. Merger with another firm
   d. None of these

142. Amount advanced by partner over and above the capital is paid
   a. Before paying outside debts
   b. After paying outside debts
   c. Along with outside debts
   d. Last along with capital

143. The nominal account prepared to close the account of business is-----------------
   a. Revaluation account
   b. Realization account
   c. Profit & Loss appropriation account
   d. None of these

144. Realization account is closed by transfer of profit/loss to
   a. Cash account
   b. Balance sheet
   c. Capital accounts
   d. Profit and loss account

145. Realization account Dr.

To partner’s capital a/c; this entry is recorded when
a. Profit is transferred
b. Unrecorded liability is discharged
c. Asset taken over
d. (a) and (b)

146. Realization account Dr.

To asset a/c, this entry is written

a. To open the asset account
b. To close the asset account
c. To transfer the profit on asset account
d. None of these

147. Find the odd one

a. Retirement of a partner
b. Death of a partner
c. All the partners except one become insolvent
d. Admission of a partner

148. -------------- is a situation where the existing state of arrangement is changed.

a. Re-possession
b. Insolvency
c. Reconstruction
d. Dissolution

149. -------------- of the Indian Partnership Act, 1932 states that when the partnership between all the partners of a firm comes to an end, it is called dissolution of the firm.

a. Section 5
b. Section 39
c. Section 50
d. Section 93

150. When the relation of partnership among different partners changes without affecting the entity of the firm, it is called--

a. Dissolution of partnership
b. Dissolution of firm
c. Dissolved by mutual agreement
d. Termination

**Answers**

1) a 31) c 61) c 91) b
2) c 32) a 62) a 92) c
3) c 33) b 63) d 93) b
4) d 34) c 64) d 94) a
5) b 35) a 65) a 95) a
6) c 36) b 66) c 96) a
7) b 37) c 67) b 97) a
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