

Sol. 1	(d) Discount on – re-issue of share forfeited cannot exceed the amount forfeited since it represents the amount already received on the forfeited shares.
Sol. 2	(d) Entry Goodwill A/c Dr. To share capital
Sol. 3	(d) Purchase price of business = 60000 Value of share = 10+2 = 12 Total number of shares to be issued = 60000/12 = 5000
Sol. 4	(d) In the given case, forfeited amount is Rs. 8, ∴ maximum loss on re-issue can be Rs. 8. So it can be re-issued at a minimum price of Rs. 2.
Sol. 5	(a) A private limited company can open its branch office overseas.
Sol. 6	(a) Shares are movable assets (if held as investment).
Sol. 7	(b) In case of over-subscription of shares, subscribed capital can exceed paid up share capital.
Sol. 8	(a) Discount on issue of share is a capital loss
Sol. 9	(d) Divisible profits includes credit balance of Profit and loss Account general reserve and reserve fund.
Sol. 10	(c) Preference shares can be redeemed out of– (i) Available divisible profit, proceeds of fresh issue of share capital or both.
Sol. 11	(c)
Sol. 12	(a)
Sol. 13	(a)
Sol. 14	(d)
Sol. 15	(b) Calculation of new ratio = $\frac{1}{1} - \frac{1}{4} = \frac{3}{4}$ $A = \frac{3}{4} \times \frac{2}{5} = \frac{6}{20}$; $B = \frac{3}{4} \times \frac{3}{5} = \frac{9}{20}$; $C = \frac{1}{4} \times \frac{5}{5} = \frac{5}{20}$ New Ratio = 6:9:5 ; Sacrificing Ratio = old – New $A = \frac{2}{5} - \frac{6}{20} = \frac{8-6}{20} = \frac{2}{20}$; $B = \frac{3}{5} - \frac{9}{20} = \frac{12-9}{20} = \frac{3}{20}$ Sacrificing Ratio = 2:3.
Sol. 16	(a) $A = \frac{1}{7} \times \frac{1}{3} = \frac{1}{21}$; $\frac{3}{6} - \frac{1}{21} = \frac{63-6}{126} = \frac{57}{126}$ $B = \frac{1}{7} \times \frac{1}{3} = \frac{1}{21}$; $\frac{2}{6} - \frac{1}{21} = \frac{42-6}{126} = \frac{36}{126}$ $C = \frac{1}{7} \times \frac{1}{3} = \frac{1}{21}$; $\frac{1}{6} - \frac{1}{21} = \frac{21-6}{126} = \frac{15}{126}$ $D = \frac{1}{7} \times \frac{18}{18} = \frac{18}{126}$; New Ratio = 57:36:15:18 = 19:12:5:6

Sol. 17	(c) Adjustment entry is to be passed Gaining partners Capital A/c Dr. (in gaining Ratio) To sacrificing partners Capital A/c (in Sacrificing Ratio)
Sol. 18	(a) Old partners Capital share = $\frac{1}{1} - \frac{1}{4} = \frac{3}{4}$ Total firms capital = $45,000 \times \frac{4}{3} = 60,000$ X's share = $60,000 \times \frac{1}{4} = \text{Rs. } 15,000$
Sol. 19	(a) $A = 1,00,000 \times \frac{2}{4} = 50,000$ $B = 1,00,000 \times \frac{1}{4} = 25,000$ $C = 1,00,000 \times \frac{1}{4} = 25,000$
Sol. 20	(a) Avg. profit = $\frac{[29,600 + 28,700 + 28,900 + 24,000 + 26,800]}{5}$ = Rs. 27,600 Goodwill = $27,600 \times 3 = \text{Rs. } 82,800$ D's share = $82,800 \times \frac{4}{16} = \text{Rs. } 20,700$
Sol. 21	(C) vkSlr fLFkj ykxr $\frac{3}{4}$ dqy fLFkj ykxr ek=k $AFC = \frac{TFC}{Q}$ $AFC = \frac{TFC}{Q}$ $AFC = \frac{240}{2} = 120 \text{ Ans.}$
Sol. 22	(C) pqafd volj ifjR;kx dh ykxr dks volj ykxr dgrs gSaA
Sol. 23	(B) AFC "U" vkdkj dk blfy, ugha gksrk D;ksafd TFC esa tSls tSls vf/kd bdkbZ;ks dk Hkkx fn;k tkrk gS oSls oSls AFC fxjrk gh jgrk gSA
Sol. 24	(B) dqy fLFkj ykxr $\frac{3}{4}$ 1000: dqy ifjorZu ykxr $\frac{3}{4}$ 500: bdkbZ;ksa dh la[;k $\frac{1}{4} Q \frac{1}{2} \frac{3}{4}$ 100 bZdkbZ;kj vkSlr ykxr $\frac{3}{4}$ TC = TFC + TVC dqy ykxr $\frac{3}{4}$ dqy fLFkj ykxr \$ dqy ifjorZu'khy ykxr dqy ykxr $\frac{3}{4}$ 1000 \$ 500 $\frac{3}{4}$ 1500 TC = 1500 vkSlr ykxr $\frac{3}{4}$ <u> </u> dqy ykxr bZdkbZ;ksa dh la[;k

	vkSlr ykxr $\frac{3}{4} \frac{1500}{100} = 15Ans.$																																
Sol. 25	(C) <table border="1" style="margin-left: 20px;"> <thead> <tr> <th><u>mRiknu</u></th> <th><u>dqy ykxr</u></th> <th><u>lhekUr ykxr</u> $\left(\frac{\Delta TC}{\Delta Q}\right)$</th> <th></th> </tr> </thead> <tbody> <tr> <td>0</td> <td>240</td> <td>-</td> <td></td> </tr> <tr> <td>1</td> <td>330</td> <td>90</td> <td></td> </tr> <tr> <td>2</td> <td>410</td> <td>80</td> <td></td> </tr> <tr> <td>3</td> <td>480</td> <td>70</td> <td></td> </tr> <tr> <td>4</td> <td>540</td> <td>60</td> <td></td> </tr> <tr> <td>5</td> <td>610</td> <td>70</td> <td></td> </tr> <tr> <td>6</td> <td>690</td> <td>80</td> <td></td> </tr> </tbody> </table> <p>lhekUr mRiknu fxjrk gqvk ogk; gksxk tgg; ij lhekUr ykxr c<uk 'kq: gksxh ,slk 4 ls 5 bZdkbZ ds mRiknu ds e/; gqvk gSA</p>	<u>mRiknu</u>	<u>dqy ykxr</u>	<u>lhekUr ykxr</u> $\left(\frac{\Delta TC}{\Delta Q}\right)$		0	240	-		1	330	90		2	410	80		3	480	70		4	540	60		5	610	70		6	690	80	
<u>mRiknu</u>	<u>dqy ykxr</u>	<u>lhekUr ykxr</u> $\left(\frac{\Delta TC}{\Delta Q}\right)$																															
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6	690	80																															
Sol. 26	(A) LAC dks fu;kstu oØ blfy, dgk tkrk gS D;ksafd nh?kZdky esa lkjs mRiknu ds lk/ku dk fu;kstu fd;k tk ldrk gSA																																
Sol. 27	(C) pqafd dqy fLFkj ykxr dHkh Hkh 'kwU; ugha gksrh ;g ges'kk fLFkj gksrh gS rFkk $AFC = \frac{TFC}{Q}$ blfy, vkSlr fLFkj ykxr dHkh 'kwU; ugha gksrh gSA																																
Sol. 28	(C) c<rh izR;k;ksa ds fcUnq (Inflexion) ds i'pkr dqy mRiknu ?kVrh gqbZ nj ls c<rk gSA																																
Sol. 29	(B) D;ksafd mRiknu rFkk ykxr esa mYVk laca/k gksrk gS bl izdkj tc mRiknu c<rk gS rks izfr bdkbZ ykxr ?kVrh gSA																																
Sol. 30	(D) mRiknu Qyu lk/ku rFkk mRiknu ds e/; laca/k n'kkZrk gSA																																
Sol. 31	(D) le;kof/k dh deh ds dkj.k mRiknd dqN lk/kuks dks fLFkj rFkk dqN dks ifjorZu'khy j[krk gSA																																
Sol. 32	(C) D;ksafd mRiknu rFkk ykxr esa foifjr laca/k gksrk gS vr% ;fn lhekUr mRiknu ?kVrk gS rks lhekUr ykxr c<sxhA																																
Sol. 33	(A) vYidky esa fLFkj lk/ku fLFkj jgrs gSa rFkk ifjorZu'khy lk/kuksa dh bdkb;ksa esa o`f} dh tkrh gS blfy, ;g fu;e ykxw gksrk gSA																																
Sol. 34	(C) Hkwfe dh iwfrZ vFkZO;oLFkk ds n`f"V dks.k ls iw.kZr% csykspnkj gksrh gSA																																
Sol. 35	(A) D;ksafd ;g rc ykxw gksrk gS tc ,d lk/ku fLFkj rFkk vU; ifjorZu'khy jgasA																																
Sol. 36	(B) $Z_y = a+b = x$ Here: $y = x-10$ $Z_y = 23-10 = 13$																																
Sol. 37	(A)																																
Sol. 38	(A)																																

	$\frac{\frac{x}{2} + \frac{x}{3}}{2} = 10 \text{ (Average of two middle terms)}$ $\frac{x}{2} + \frac{x}{3} = 10 \times 2$ $\frac{3x+2x}{6} = 20 \Rightarrow x = \frac{20 \times 6}{5} = 24$
Sol. 39	(A) $\bar{X} - Z = 3(\bar{X} - Me)$ $3.57 - 2.13 = 3(3.57 - Me)$ $\frac{1.44}{3} = 3.57 - Me$ $Me = 3.54 - 0.48 = 3.09$
Sol. 40	(B) $\bar{U} = 10 + 5\bar{x}$ $10 + 5(50)$ 260
Sol. 41	(B) $[a, b, c, d, e], f, [g, h, i, j, k] = 11 \times 30$ $(25 \times 5) + f + (28 \times 5) = 330$ $125 + f + 140 = 330$ $f = 65$
Sol. 42	(D) $2, 4, 6, 8, 11, 13, 15, 18$ $\text{Median} \Rightarrow \frac{8+11}{2} = 9.5$
Sol. 43	(B) $fn; kx; k \text{ gS} : 2x + 3y + 4 = 0$ $\therefore x \text{ dkekud fopyu } \frac{2}{3}$ $\therefore y \text{ dkekud fopyu } = \frac{2}{3} \times 6 = 4$
Sol. 44	(A) $\therefore \text{ nks izs } \{k, kksa a rFkk b ds fy,$ $ijkl = a - b $ $rFkk ekud fopyu = \frac{ a - b }{2}$ $vr\% \text{ ijkl InSo ekud fopyu dk nqxquk gksrk gSA}$
Sol. 45	(B) $\therefore \text{ ek/; fopyu xq.kkad } \frac{3}{4} 0-44$ $rFkk lekUrj ek/; ls fy; kx; k ek/; fopyu = 5.77$ $vr\% \text{ ek/; fopyu xq.kkad} = \frac{\delta \bar{X}}{\bar{X}}$ $\Rightarrow 0.44 = \frac{5.77}{\bar{X}}$ $\Rightarrow \bar{X} = \frac{5.77}{0.44} = 13.11$
Sol.	(B) $\therefore 4(SD) = 5(MD) = 6(QD)$

46	$vr\% 4 (SD) = 6 (QD)$ $\therefore QD = \frac{4}{6} (SD)$ $QD = \frac{2}{3} (SD)$
Sol. 47	<p>(B)</p> $fn;k x;k gS\% SD = 4$ $n = 10$ $\sum x = 160$ $\therefore \bar{X} = \frac{\sum x}{n} = \frac{160}{10} = 16$ $\therefore \text{fopj.k xq.kkad} = \frac{SD}{\bar{X}} \times 100$ $= \frac{4}{16} \times 100$ $= 25\%$
Sol. 48	<p>(B)zz vIR; \therefore ekud fopyu lnSo /kukRed gksrk gSA</p>
Sol. 49	<p>(A)</p> <p>;fn fdlh Js.kh ds IHkh izs{k.k leku gkas] $\frac{1}{4}$ekuk $K\frac{1}{2}$ rks $\bar{X} = M = Z = K$ ijkl = ekud fopyu $\frac{3}{4}$ ek/; fopyu $\frac{3}{4}$ prqFkZd fopyu $\frac{3}{4}$ Zero</p>
Sol. 50	<p>(d)</p> $\text{fopj.k xq.kkad} = \frac{S.D.}{\bar{X}} \times 100$ $50 = \frac{S.D.}{10} \times 100$ $S.D. = \frac{50 \times 10}{100} = 5$ $\therefore \text{fopj.k} = (S.D.)^2 = 5^2 = 25$
Sol. 51	<p>(c) Frown; it is a gesture which is a part of informal communication.</p>
Sol. 52	<p>(a) Prejudices</p>
Sol. 53	<p>(D) None of the above; Emily Greene Balch.</p>
Sol. 54	<p>(B) Phonogram</p>
Sol. 55	<p>(B) Feedback</p>
Sol. 56	<p>(B) Intra-Departmental</p>
Sol. 57	<p>(A) Disciplinary</p>
Sol. 58	<p>(A) Press</p>
Sol. 59	<p>(A) Press Release</p>

Sol. 60	(B) Pro → Public Relation Officer
Sol. 61	(D) Prof. Hicks has given the above definition.
Sol. 62	(C) Prof. Henry Fayol defined management by this definition.
Sol. 63	(B) Philip kotler has given the definition of planning.
Sol. 64	(D) Since planning contains all the given functions.
Sol. 65	(D) Since all are the features of organizing.
Sol. 66	(D) Since it helps in achieving all the Above mentioned.
Sol. 67	(A) Since in formal organization all the positions are well defined.
Sol. 68	(A) Since personnel management is specific in nature.
Sol. 69	(B) Since HRM is related to workforce.
Sol. 70	(D) Since all are the features of personnel management.
Sol. 71	(D) pqafd IHkh O;olkf;d okrkoj.k dh fo'ks"krk, j gSaaA
Sol. 72	(D) CPP Is vk'k; "captive power plant" gksrk gSA
Sol. 73	(C) Pkqafd HUF ds rgr jftLVs'ku t:jh ugha gksrk gSA
Sol. 74	(D) D;ksafd mijksä IHkh lgh gSA
Sol. 75	(D) mijksDr IHkh lkoZtfud miØe ds mnkgj.k gSA
Sol. 76	(C) pqafd Lora=rk ds le; 3 foHkkxh; miØe FksA
Sol. 77	(A) izFke iapo"khZ; ;kstuk 1951&1956 ds nkSjku FkhA
Sol. 78	(B) "BPO" Is vk'k;"Business Process Outsourcing" gksrk gSA
Sol. 79	(D) bZ&dkeIZ esa Hkk"kk] /ofu ladsrks] fp=ksa lc dk vUrj.k gksrk gSA
Sol. 80	(B) B2B Is vk'k; Business to Business gksrk gSA
Sol. 81	(B)
Sol. 82	(A)
Sol. 83	(A)
Sol.	(A)

84	
Sol. 85	(B)
Sol. 86	(A)
Sol. 87	(B)
Sol. 88	(A)
Sol. 89	(A)
Sol. 90	(D)
Sol. 91	(C) l`tukRedrk $\frac{1}{4}$ Creativity $\frac{1}{2}$
Sol. 92	(A) Ckkyh ;k=k mRlo Lora=rk ds ckn mM+hlk esa dVd ftys esa vUrjjk"V ^{ah} ; O;kikj dk vk;kstu gqvka
Sol. 93	(D) tkslQ LdeihVj
Sol. 94	(D) tkslQ LdeihVj
Sol. 95	(C) ihVj M ^{adj}
Sol. 96	(D) l`turk
Sol. 97	(A) n`<+ ladYi
Sol. 98	(B) yksp`khyrk
Sol. 99	(C) tk`s`k
Sol. 100	(B) vkRe fo`okl