



Dr.G.R.Damodaran College of Science

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CRISL rated 'A' (TN) for MBA and MIB Programmes

II B.Com (E.Com) [2016-2019]

Semester III

Core: Financial Accounting – 304B

Multiple Choice Questions.

1. Depreciation is a process of _____.

- A. allocation
- B. valuation
- C. Reduction.
- D. appreciation.

ANSWER: A

2. The main objective of providing depreciation is _____

- A. to calculate true profit
- B. to calculate financial position
- C. to reduce tax burden
- D. to reduce profit

ANSWER: A

3. Depreciation arises because of _____

- A. fall in the market value of an asset
- B. physical wear and tear
- C. fall in the value of money
- D. rise in the value of money

ANSWER: B

4. Under the _____ method of charging depreciation, depreciation is calculated on original cost.

- A. Straight line
- B. Diminishing Balance
- C. Annuity
- D. Insurance Policy

ANSWER: A

5. Under the _____ method depreciation is calculated on written down value.

- A. Straight line
- B. Diminishing balance
- C. annuity
- D. Insurance policy

ANSWER: B

6. The amount of depreciation charged on machinery will be debited to _____.
- A. machinery account
 - B. depreciation account
 - C. cash account.
 - D. bank account

ANSWER: B

7. Loss on the sale of machinery should be written off against _____.
- A. share premium account
 - B. sales account
 - C. depreciation fund account
 - D. general reserve account

ANSWER: C

8. _____ is also called as Sales ledger.
- A. Personal ledger
 - B. impersonal ledger
 - C. Debtors ledger
 - D. Creditors ledger

ANSWER: C

9. Depreciation is provided on -----.
- A. current asset
 - B. fixed assets
 - C. fictitious assets
 - D. investment.

ANSWER: B

10. The permanent, continuing and gradual shrinkage in the book value of a fixed asset is called-----.
- A. depreciation
 - B. appreciation
 - C. reduction.
 - D. computation

ANSWER: A

11. _____ is also called as Purchase ledger
- A. personal ledger
 - B. Nominal ledger
 - C. Debtors ledger
 - D. Creditors ledger

ANSWER: D

12. General ledger also known as _____
- A. Impersonal Ledger
 - B. purchase ledger
 - C. sold ledger

D. bought ledger

ANSWER: A

13. Depreciation is charged on _____.

- A. daily basis.
- B. temporary basis.
- C. continuous basis.
- D. monthly basis.

ANSWER: C

14. Loss of usefulness occasioned by improved production methods is known as _____.

- A. physical deterioration
- B. obsolescence
- C. disuse
- D. inadequacy.

ANSWER: B

15. Mines, quarries, oilfields and forest are example of _____.

- A. fixed assets
- B. current assets
- C. wasting assets
- D. intangible assets

ANSWER: C

16. Depreciation applies to _____

- A. current assets
- B. wasting assets
- C. intangible assets
- D. fixed assets

ANSWER: D

17. Depletion applies to _____.

- A. current assets
- B. wasting assets
- C. intangible assets
- D. fixed assets

ANSWER: B

18. Amortization applies to _____

- A. current assets
- B. wasting assets.
- C. intangible assets
- D. fixed assets

ANSWER: C

19. Estimated sale value of the asset at the end of its economic life is known as _____.

- A. purchase value
- B. market value

- C. written down value.
- D. residual value.

ANSWER: D

20. Provision for depreciation account appears on the _____

- A. Asset side.
- B. Liability side.
- C. P & L account debit side
- D. P & L account credit side

ANSWER: B

21. If the asset is sold, the provision for depreciation relating to the asset sold is transferred to-----.

- A. asset account
- B. liability account
- C. P & L account
- D. trading account

ANSWER: A

22. Creditors ledger is the summary of _____

- A. Total Trade suppliers
- B. Total trade customers
- C. Total consignments made
- D. Total cash transactions

ANSWER: A

23. The value of asset can be reduced to zero under _____.

- A. straight line method.
- B. written down value method.
- C. annuity method.
- D. depreciation fund method.

ANSWER: A

24. The balance in the asset account will not be reduced to zero under this method -----.

- A. straight line method.
- B. written down value method
- C. annuity method.
- D. depreciation fund method.

ANSWER: B

25. Debtors ledger is the summary of _____

- A. Total trade suppliers
- B. Total trade customers
- C. Total consignments made
- D. Total cash transactions

ANSWER: B

26. Bought ledger account is opened in _____

- A. Creditors ledger
- B. Debtors ledger
- C. General ledger
- D. Sales ledger

ANSWER: C

27. General ledger adjustment a/c are opened in _____

- A. Debtors ledger
- B. Creditors ledger
- C. Debtors and Creditors ledger
- D. Bills receivable ledger

ANSWER: C

28. Diminishing balance method is also called _____.

- A. written down value method.
- B. annuity method.
- C. depreciation fund method.
- D. Fixed installment method.

ANSWER: A

29. In departmental accounts expenses like director fees, interest is transferred to _____

- A. Balance Sheet
- B. Trading account
- C. General P & L account
- D. P & L Appropriation account

ANSWER: C

30. Under branch accounts debtors system, opening balance of assets are recorded in _____

- A. Credit side
- B. Debit side
- C. First Credit and Debit side
- D. First Debit and Credit side

ANSWER: A

31. Fire Insurance provides cover for _____

- A. Tangible assets
- B. Intangible assets
- C. Fictitious assets
- D. None of the above

ANSWER: A

32. Under hire purchase system, each installment is treated as _

- A. Interest
- B. cash price
- C. hire charges
- D. Advance

ANSWER: C

33. Under hire purchase system, interest is calculated on ___

- A. Cash price
- B. Hire purchase price
- C. MRP
- D. Outstanding balance

ANSWER: D

34. Cash price plus interest is _____

- A. Installment price
- B. Hire purchase price
- C. Maximum retail price
- D. Retail price

ANSWER: B

35. Fixed installment method of depreciation is also called _____

- A. written down value method
- B. annuity method.
- C. original cost method.
- D. depreciation fund method.

ANSWER: C

36. Installment system is governed by _____

- A. Hire Purchase Act
- B. Sale of Goods Act
- C. Installment Act
- D. Properties Registration Act

ANSWER: B

37. In the books of hirer, for payment of down payment, hire vendor account will be ____

- A. debited
- B. credited
- C. rectified
- D. reversed

ANSWER: A

38. Straight line method is also called as _____

- A. Original cost method
- B. Written down value method
- C. Diminishing value method
- D. None of these

ANSWER: A

39. Under annuity method the amount of depreciation is found out from-----.

- A. log tables.
- B. sinking fund tables.
- C. annuity tables.
- D. present value tables.

ANSWER: C

40. Written down value method is also called as _____

- A. Original cost method
- B. Diminishing value method
- C. Straight line method
- D. None of these

ANSWER: B

41. Depreciation fund is also called-----.

- A. reserve fund.
- B. compensation fund.
- C. workers fund.
- D. sinking fund.

ANSWER: D

42. Sinking fund of depreciation is also called-----.

- A. reserve fund.
- B. compensation fund.
- C. depreciation fund.
- D. workers fund.

ANSWER: C

43. In the books of hire vendor, which account will be debited for hire sales _____

- A. Buyer
- B. Hirer
- C. Hire vendor
- D. Debtor

ANSWER: B

44. Under hire purchase system, the retail price of the articles is called _

- A. MRP
- B. Wholesale price
- C. Retail Price
- D. Cash Price

ANSWER: C

45. Under depreciation fund method depreciation is charged to -----.

- A. profit and loss account.
- B. trading account.
- C. .balance sheet.
- D. p & l appropriation account.

ANSWER: A

46. Under which method, a policy is taken for amount of the asset to be replaced -----.

- A. annuity method.
- B. insurance policy method.
- C. fixed installment method.
- D. reducing balance method.

ANSWER: B

47. Under insurance policy method the premium is paid in the -----.

- A. beginning of each year.
- B. end of each year.
- C. beginning of each month.
- D. end of each month.

ANSWER: A

48. Under hire purchase system, the agreement can be _

- A. renewed
- B. registered
- C. terminated
- D. endorsed

ANSWER: C

49. Under hire purchase system the relationship of hirer and hire vendor is _____

- A. buyer and seller
- B. bailor and bailee
- C. pawner and pawnee
- D. debtor and creditor

ANSWER: B

50. Depletion method is also called-----.

- A. annuity method.
- B. insurance policy method.
- C. output method.
- D. reducing balance method.

ANSWER: C

51. An agreement of hiring with option to buy is -----.

- A. installment system
- B. credit system.
- C. hire purchase system.
- D. cash system.

ANSWER: C

52. An agreement of sale is made under-----.

- A. installment system
- B. credit system.
- C. hire purchase system.
- D. cash system.

ANSWER: A

53. under hire purchase system, the risk of loss is borne by _

- A. buyer
- B. hirer
- C. hire vendor

D. debtor
ANSWER: C

54. Under which system ownership is transferred on signing of the agreement?
- A. installment system
 - B. credit system.
 - C. hire purchase system
 - D. cash system.

ANSWER: A

55. Under hire purchase system the buyer is called-----.
- A. buyer.
 - B. hirer.
 - C. hire vendor.
 - D. debtor.

ANSWER: B

56. Under hire purchase system the seller is called-----.
- A. buyer.
 - B. hirer.
 - C. hire vendor.
 - D. debtor.

ANSWER: C

57. Under hire purchase system the relationship of hirer and hire vendor is-----.
- A. buyer and seller
 - B. bailor and bailee.
 - C. pawnor and pawnee.
 - D. debtor and creditor.

ANSWER: B

58. Under installment system the relationship between the buyer and seller is that of a -----.
- A. buyer and seller.
 - B. .bailor and bailee.
 - C. pawnor and pawnee.
 - D. debtor and creditor.

ANSWER: D

59. Under hire purchase system, the risk of loss is borne by -----.
- A. buyer
 - B. hirer.
 - C. hire vendor.
 - D. debtor.

ANSWER: C

60. Under installment system the risk of loss is borne by -----.
- A. buyer.
 - B. hirer.

- C. hire vendor
- D. debtor.

ANSWER: A

61. Under hire purchase system who has the right of sell ___

- A. buyer
- B. hirer
- C. hire vendor
- D. debtor

ANSWER: C

62. Under hire purchase system, if installment is not paid the hire vendor have right to -----.

- A. sell the goods
- B. repossession of goods.
- C. repair the goods
- D. purchase the goods.

ANSWER: B

63. Under hire purchase system, the agreement can be -----.

- A. renewed.
- B. registered.
- C. terminated.
- D. endorsed.

ANSWER: C

64. Hire purchase system is governed by -----.

- A. Hire Purchase Act 1972.
- B. Hire Purchase Act 1973
- C. Hire Purchase Act 1974.
- D. Hire Purchase Act 1975.

ANSWER: A

65. Installment system is governed by -----.

- A. Sale of Goods Act.
- B. Installment Act.
- C. Properties Registration Act
- D. Hire Purchase Act

ANSWER: A

66. Transfer to creditors account will be posted in which side of debtors account?

- A. Debit
- B. Credit
- C. Outside
- D. Inside

ANSWER: B

67. Cash price plus interest is -----.

- A. installment price

- B. hire purchase price.
- C. maximum retail price.
- D. retail price.

ANSWER: D

68. The advance amount under hire purchase system is called -----.

- A. cash price
- B. retail price
- C. interest.
- D. down payment.

ANSWER: D

69. Under hire purchase system, each installment is treated as -----.

- A. interest.
- B. cash price
- C. hire charges
- D. advance

ANSWER: C

70. Under hire purchase system, interest is calculated on -----.

- A. cash price
- B. hire purchase price
- C. MRP.
- D. outstanding balance.

ANSWER: D

71. If the hire purchaser fails to make payment of any installment, it is called -----.

- A. default.
- B. repossession.
- C. sale.
- D. purchase.

ANSWER: A

72. If the hire vendor may take away all the goods on which there is default of installment it is Called -----.

- A. repossession
- B. partial repossession.
- C. complete repossession
- D. purchase

ANSWER: C

73. The hire vendor take away only a portion of the goods on which there is default o installments it is called -----.

- A. repossession
- B. partial repossession
- C. complete repossession.
- D. purchase.

ANSWER: B

74. In the books of hirer, for payment of down payment, hire vendor account will be -----.

- A. debited
- B. rectified.
- C. credited
- D. reversed.

ANSWER: A

75. Transfer to creditors account will be posted in which side of creditors account?

- A. Debit
- B. Credit
- C. Outside
- D. Inside

ANSWER: A

76. In the books of hirer, for interest due at the end of the year hire vendor account will be -----.

- A. debited
- B. credited.
- C. rectified.
- D. reversed.

ANSWER: B

77. In the books of Hirer, the interest and depreciation account will be transferred to -----.

- A. Trading account.
- B. P & L account.
- C. P & L appropriation account.
- D. Balance sheet.

ANSWER: B

78. In the books of hirer, when the asset is repossessed hire vendor account will be -----.

- A. debited
- B. credited.
- C. rectified.
- D. reversed.

ANSWER: A

79. In the books of hirer, when the asset is repossessed, asset account will be -----.

- A. debited.
- B. credited.
- C. rectified.
- D. reversed.

ANSWER: B

80. In the books of hire vendor, which account will be debited for hire sales -----.

- A. buyer.
- B. hirer.
- C. hire vendor
- D. debtor

ANSWER: B

81. In the books of hire vendor, when down payment is received the hirer account will be -----.

- A. debited.
- B. credited.
- C. rectified.
- D. reversed

ANSWER: B

82. Bills payable dishonoured will be posted in which side of creditors account?

- A. Debit
- B. Credit
- C. Outside
- D. Inside

ANSWER: D

83. Bills payable dishonoured will be posted in which side of bills payable account?

- A. Debit
- B. Credit
- C. Outside
- D. Inside

ANSWER: C

84. Closing balance of debtors will be posted in which side of debtors account?

- A. Debit
- B. Credit
- C. Outside
- D. Inside

ANSWER: D

85. An agreement of sale is made under _

- A. Installment system
- B. Credit system
- C. Hire purchase system
- D. Cash system

ANSWER: A

86. Under stock and debtors system of branch account, branch adjustment account is opened when goods sent to branch is at _____

- A. Cost price
- B. Invoice price
- C. Market price
- D. Normal price

ANSWER: B

87. In pure single entry which account is recorded?

- A. Personal
- B. Real

- C. Nominal
- D. Asset

ANSWER: A

88. All personal, real and nominal accounts are opened in ___

- A. Single entry system
- B. Double entry system
- C. Accrual System
- D. Mercantile system

ANSWER: B

89. Only personal account and cash account are opened in _____

- A. Single entry system
- B. Double entry system
- C. Accrual system
- D. Mercantile system

ANSWER: A

90. Trial balance can be prepared in _____

- A. Single entry system
- B. Double entry system
- C. Accrual system
- D. Mercantile system

ANSWER: A

91. Difference between net worth at the beginning of the year and at the end of the year represents _____

- A. Capital balance
- B. Cash balance
- C. Pass book balance
- D. Profit or loss

ANSWER: D

92. Opening capital can be found by preparing _____

- A. Cash book
- B. Bank account
- C. Statement of affairs
- D. Statement of Bank pass Book

ANSWER: C

93. In single entry system is usually adopted by _

- A. Company
- B. Partnership
- C. Government
- D. None of the above

ANSWER: C

94. Expenses which cannot be identified with a particular department are _____

- A. Direct expenses

- B. Indirect expenses
- C. Monthly expenses
- D. Weekly expenses

ANSWER: B

95. Selling expenses should be divided among the different department on the basis of _

- A. Light points
- B. HP of machine
- C. Sales ratio
- D. Floor area

ANSWER: C

96. Rent and rates should be divided among the different departments on the basis of _

- A. Light points
- B. H.P of machine
- C. Sales ratio
- D. Floor area

ANSWER: C

97. Carriage inward expenses should be divided among the different departments on the basis of _____

- A. Light points
- B. Purchase Value
- C. Sales ratio
- D. Floor area

ANSWER: B

98. Single entry system must situated where : _____

- A. Cash transaction are many
- B. Credit transaction are many
- C. Cash and Credit transaction are many
- D. None of the above

ANSWER: A

99. In departmental accounts expenses like director fees, interest is transferred to ____

- A. Balance sheet
- B. Trading account
- C. General P & L account
- D. P & L Appropriation account

ANSWER: C

100. The departmental accounting enables a business firm to maximize __

- A. Profit
- B. losses
- C. cash
- D. assets

ANSWER: A

101. Branch which does not maintain its own set of books is _____

- A. Dependent branch
- B. Independent branch
- C. foreign branch
- D. Local branch

ANSWER: A

102. The business policies and the administration of a branch are wholly controlled by the head office the type of branch is __

- A. Independent branch
- B. Dependent branch
- C. Local branch
- D. Foreign branch

ANSWER: B

103. A branch set up merely for booking orders which are executed by head office is ____

- A. Dependent branch
- B. Independent branch
- C. Foreign branch
- D. Local branch

ANSWER: A

104. Branch not keeping full system of accounting are _

- A. Independent branch
- B. Dependent branch
- C. Local branch
- D. Foreign branch

ANSWER: B

105. Dependent branch make _____

- A. Only cash sales
- B. Only credit sales
- C. Cash and Credit sales
- D. Installment sales

ANSWER: C

106. Under stock and debtors system the head office opens _____

- A. Branch adjustment account
- B. Branch debtors account
- C. Branch creditors account
- D. Branch cash account

ANSWER: A

107. _____ is the period for which insurance policy is taken against risk of fire.

- A. Indemnity period
- B. Affected period
- C. Both a and b
- D. None of these

ANSWER: A

108. _____ is the period for which normal working is affected because of fire.

- A. Indemnity period
- B. Affected period
- C. both a and b
- D. none of these

ANSWER: B

109. Insurance policies taken for loss of profits are also called _____

- A. Consequential policies
- B. Fire insurance policy
- C. Theft policy
- D. Profit policy

ANSWER: A

110. _____ is the sales during the same months as the affected period, in the previous year.

- A. Affected period turnover
- B. Standard turnover
- C. Accounting year turnover
- D. Annual turnover

ANSWER: B

111. _____ is the sales during the twelve months exactly before fire.

- A. Standard turnover
- B. Accounting year turnover
- C. Annual turnover
- D. Saved turnover

ANSWER: C

112. _____ is the sales achieved due to spending additional amounts during the affected period.

- A. Standard turnover
- B. Annual turnover
- C. Saved turnover
- D. Accounting year turnover

ANSWER: C

113. The difference between standard turnover and affected period turnover is called _____

- A. Short sales
- B. Credit sales
- C. Cash sales
- D. Sales

ANSWER: A

114. _____ is an amount set aside to meet a future expense or loss whose occurrence or exact amount is uncertain.

- A. Provisions
- B. Reserve
- C. General Reserve

D. Capital Reserves

ANSWER: A

115. Opening capital can be found by preparing _____

- A. Cash book
- B. Bank account
- C. Statement of affairs
- D. Statement of bank pass book

ANSWER: C

116. _____ reserves created for specific future contingencies or expected repayment of liabilities etc.

- A. General reserve
- B. Specific reserve
- C. Secret reserve
- D. Capital reserve

ANSWER: B

117. A reserve whose existence is not disclosed on the face of a Balance sheet is called a _____

- A. General Reserve
- B. Capital reserve
- C. Secret reserve
- D. Specific reserve

ANSWER: C

118. _____ is a fund established and invested outside the business to meet specific future commitments like repayment of debts or replacement of assets.

- A. Sinking fund
- B. Depreciation fund
- C. General fund
- D. None of the above

ANSWER: A

119. Repairs and renewals of machinery is a _____

- A. Expenditure
- B. Income
- C. Loss
- D. Profit

ANSWER: A

120. _____ - is shown on the liabilities side of the balance sheet

- A. Provisions
- B. Reserves
- C. Profit and Loss account
- D. Machinery account

ANSWER: B

121. A statement of affairs is just like a _____

- A. Balance sheet

- B. Profit and Loss account
- C. Cash account
- D. Trading account

ANSWER: A

122. In statement of affairs assets are shown on the _____

- A. right hand side
- B. Left hand side
- C. right hand side top
- D. right hand side bottom

ANSWER: B

123. Under single entry system in net worth method, drawings is added with _____

- A. Opening capital
- B. Closing capital
- C. additional capital
- D. drawings

ANSWER: B

124. Under single entry system in net worth method, additional capital is deducted with _____

- A. Opening capital
- B. Closing capital
- C. Additional capital
- D. drawings

ANSWER: B

125. Under single system in conversion method, a total debtors account is prepared to find out _____

- A. Credit purchases
- B. Cash purchases
- C. Purchase returns
- D. Closing balance of debtors

ANSWER: D

126. Creditors ledger is also called _____

- A. Sales ledger
- B. General ledger
- C. Purchase ledger
- D. Debtor ledger

ANSWER: C

127. _____ are undistributed profits

- A. Reserves
- B. Provisions
- C. Depreciation
- D. Appreciation

ANSWER: A

128. Reserves are debited to _____

- A. Profit and loss account
- B. Profit and Loss Appropriation account
- C. Balance sheet
- D. Asset

ANSWER: B

129. The average clause in a loss of profits policy protects by-----.

- A. Insured.
- B. Insurer.
- C. Workers.
- D. None of the above

ANSWER: B

130. A reserve whose existence is not disclosed on the face of a Balance sheet is called as _____

- A. General Reserve
- B. Secret Reserve
- C. Sinking fund reserve
- D. Profit and Loss

ANSWER: B

131. An agreement of sale is made under-----.

- A. A partner is insolvent
- B. A partner has debit balance.
- C. The firm is insolvent.
- D. None of the above

ANSWER: C

132. Capital reserves are usually created out of _____

- A. Gross profit
- B. Net profit
- C. Capital profit
- D. Profit after tax

ANSWER: C

133. Irrecoverable short workings are transfer to _____.

- A. Trading account.
- B. P&L account
- C. Balance sheet.
- D. P&L Appropriation account

ANSWER: B

134. When a reserve is invested in clearly specified investments outside the business, it is called

-
- A. General Reserve
 - B. Secret Reserve
 - C. Reserve fund
 - D. Profit and Loss account

ANSWER: C

135. A branch which does not maintain its own set of books is _____

- A. Independent Branch
- B. Dependent Branch
- C. Branch
- D. Debtors system

ANSWER: B

136. A Branch which maintains its own set of books and has freedom to operate independently is _____

- A. Dependant branch
- B. Independant branch
- C. Debtors system
- D. Wholesale branch

ANSWER: B

137. In departmental accounting, the expenses such as Rent and rates, repairs to buildings etc are apportioned on the basis of ____

- A. Floor area
- B. Sales ratio
- C. Value of Asset
- D. Purchase value

ANSWER: A

138. Net worth method is also called _____

- A. Statement of affairs method
- B. cost statement
- C. statement of asset
- D. conversion method

ANSWER: A

139. A statement of affairs is just like a _____

- A. Balance sheet
- B. Profit and loss account
- C. cost statement
- D. conversion method

ANSWER: A

140. The _____ ledger contains real and nominal accounts.

- A. Debtors ledger
- B. Creditors ledger
- C. General ledger
- D. All the above

ANSWER: C

141. Only personal and real accounts are opened in _____ system

- A. Double entry system
- B. Single entry system
- C. both a and b

D. None of the above

ANSWER: B

142. Scrap value is also known as _____

- A. Residual value
- B. Purchase value
- C. Economic value
- D. None of these

ANSWER: A

143. General ledger is also known as _____

- A. Impersonal ledger
- B. Real ledger
- C. Personal ledger
- D. Asset ledger

ANSWER: A

144. In _____ system the ownership is transferred on payment of final installment

- A. Installment system
- B. Hire purchase system
- C. single entry system
- D. debtors system

ANSWER: B

145. _____ is the advance payable by the buyer while signing the hire purchase agreement.

- A. Down payment
- B. Single payment
- C. Interest
- D. Hire purchase price

ANSWER: A

146. The average clause in a policy discourages: -----.

- A. Over Insurance
- B. Under insurance
- C. Normal insurance.
- D. None of the above.

ANSWER: D

147. Crops are valued at _____.

- A. Market price
- B. Cost price .
- C. Capitalized value.
- D. None of the above.

ANSWER: C

148. The general reserve appearing in the books of partnership should be transferred to the old partners:

-----.

- A. Sacrificing ratio.

- B. Capital ratio.
- C. New Profit sharing ratio.
- D. Old Profit Sharing ratio.

ANSWER: B

149. The hire vendor may take away all the goods on which there is default of installment is called

-
- A. Complete repossession
 - B. Incomplete repossession
 - C. partial repossession
 - D. impartial repossession

ANSWER: A

150. The hire vendor may take away only a portion of the goods on which there is default of installments is called -----

- A. Complete repossession
- B. incomplete repossession
- C. partial repossession
- D. impartial repossession

ANSWER: C

Staff Name
KARTHIKA D .