



d. Budgeting

- 16. It is an accounting standard made by International Accounting Standard Board (IASB) to provide a common global language for business affairs. What does 'it' refer to?
  - a. GAAP
  - b. IFRS
  - c. US-GAAP
  - d. XBRL
  
- 17. What is **not ethical** behavior for accounting?
  - a. Accountant who live a life of integrity, always obey rules
  - b. Be professional behavior
  - c. Applicants who did not do well in their interview always pay some amount of money to some officers who use employment process for making money
  - d. Accountants who are not allow bias, conflict of interest of other to override professional or business judgment.
  
- 18. Which one is not an example of advanced information systems?
  - a. Enterprise resource planning (ERP)
  - b. Just-in-time (JIT)
  - c. ABC analysis
  - d. Lean production

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**Puja Mehta**



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