D 144432 (Pages : 12) Name.....

Reg. No.....

CALICUT UNIVERSITY COMMON ENTRANCE TEST (CU-CET), APRIL 2026

M.Com.

Time : Two Hours Maximum : 400 Marks

Each question carries 4 marks.
1 mark will be deducted for each wrong answer.

1. KYC means ————.
   (a) Know Your Customer. (b) Know Your Creditor.
   (c) Know Your Credit. (d) Know Your Character.
2. Which type of deposit account earns a higher interest rate ?
   (a) Current Account. (b) Savings Account.
   (c) Fixed Deposit Account. (d) Zero Balance Account.
3. Bank charges interest on ————.
   (a) Deposits. (b) Loans.
   (c) Both (a) and (b). (d) None of the above.
4. Payment of cheque can be stopped by ————.
   (a) Beneficiary. (b) Nominee.
   (c) Drawer of the cheque. (d) All of the above.
5. In terms of consumer behaviour; culture, social class, and reference group influences have been related to purchase and ————.
   (a) Economic situations. (b) Situational influences.
   (c) Consumption decisions. (d) Physiological influences.
6. A ———— is a person's pattern of living as expressed in his or her activities, interests and opinions.
   (a) Role. (b) Status.
   (c) Position. (d) Lifestyle.
7. According to Maslow's Hierarchy of Needs, the highest order of needs is called ————.
   (a) Self-actualization needs. (b) Social needs.
   (c) Safety needs. (d) Physiological needs.

8. The stage in the buyer decision process in which the consumer is aroused to search for more information is called ———.

(a) Information search. (b) Evaluation of alternatives.

(c) Search for needs. (d) Perceptual search.

9. The consumer processes information to arrive at brand choices that occur during which stage of the buyer decision process ?

(a) Need recognition. (b) Information search.

(c) Evaluation of alternatives. (d) Purchase decision.

10. WBT stands for ———.

(a) Wide Base Training. (b) Web Based Training.

(c) World Class Based Training. (d) Webster Bold Training.

11. Sensitivity training is otherwise known as ———.

(a) Simulation training. (b) Laboratory training.

(c) Project training. (d) Behavioral training.

12. Methods of training and development are ———.

(a) Off the job. (b) On the job.

(c) Both (a) and (b). (d) None of these.

13. In ——— training, a training centre is set up and actual job conditions are duplicated or simulated in it.

(a) Classroom. (b) Apprenticeship.

(c) Internship. (d) Vestibule.

14. The process of examination of a training program is called ———.

(a) Training evaluation. (b) Training need analysis.

(c) Training method identification. (d) Training module designing.

15. ——— is concerned more with career growth than immediate performance.

(a) Training. (b) Education.

(c) Instruction. (d) Development.

16. MRP stands for ———.

(a) Minimum Retail Price. (b) Maximum Retail Price.

(c) Minimum Rate of Profit. (d) Maximum Rate of Profit.

17. No middlemen are involved in ———.
    (a) Wholesale trade. (b) Retail trade.
    (c) Direct marketing. (d) Indirect marketing.
18. There are no shop assistants in a ———.
    (a) Super bazaar. (b) Departmental store.
    (c) Multiple shops. (d) Second shop.
19. In the distribution channel, ——— has the direct touch with consumers.
    (a) Producer. (b) Wholesaler.
    (c) Agent. (d) Retailers.
20. A retailer's ——— is the key to its ability to attract customers.
    (a) Location. (b) Pricing system.
    (c) Promotion system. (d) Store personnel.
21. 'P' in PLC stands for ———.
    (a) Promotion. (b) Product.
    (c) Place. (d) Price.
22. There are ——— elements or components in service marketing mix.
    (a) 7. (b) 4.
    (c) 5. (d) 6.
23. ——— is known as the 'father of modern marketing'.
    (a) Ned Roberto. (b) Philip Kotler.
    (c) Peter Drucker. (d) Irving J. Rein.
24. ——— marketing simply refers to marketing of green or eco-friendly products.
    (a) Green marketing. (b) Guerrilla marketing.
    (c) Mega marketing. (d) Reciprocal marketing.
25. Which among the following is not a component of the marketing mix ?
    (a) Product. (b) Promotion.
    (c) Price. (d) Performance.
26. The emotional attachment of a customer towards a brand is known as ———.
    (a) Brand associations. (b) Brand loyalty.
    (c) Brand awareness. (d) Perceived quality.

27. ——— occurs when a company approaches another company for selling its products.
(a) Green marketing. (b) Guerrilla marketing.
(c) Mega marketing. (d) Reciprocal marketing.

28. In ——— segmentation, buyers are divided into different groups on the basis of lifestyle or personality and values.
(a) Geographic. (b) Psychographic.
(c) Demographic. (d) Behavioural.

29. ——— goods include FMCG goods that are consumed and replaced at a rapid rate.
(a) White goods. (b) Red goods.
(c) Yellow goods. (d) Orange goods.

30. E-marketing is also known as ———.
(a) Online marketing. (b) Internet marketing.
(c) Virtual marketing. (d) All the above.

31. The market which deals with gold, silver etc. is known as ———.
(a) Bullion market. (b) International market.
(c) Perfect market. (d) Capital market.

32. Typically, profit is negative in ——— stage of the PLC.
(a) Growth. (b) Introduction.
(c) Decline. (d) Maturity.

33. Which of the following is not part of demographic segmentation ?
(a) Age. (b) Income.
(c) Interest. (d) Education.

34. Enterpreneurs within the organization is called ———.
(a) Ultrapreneurs. (b) Copreneurs.
(c) Intrapreneurs. (d) Ontrepreneurs.

35. An individual who initiates, creates and manage a new business can be called ———.
(a) Leader. (b) Manager.
(c) Professional. (d) Entrepreneur.

36. ——— capital is the initial capital used while starting a business and it can come from founders, friends or family.
(a) Seed capital. (b) Fixed capital.
(c) Working capital. (d) Venture capital.

37. ———— are those who identify, evaluate and exploit opportunities that create social values and not personal wealth.

(a) Social entrepreneurs. (b) Drone entreperneurs.

(c) Commercial entrepreneurs. (d) Innovative entrepreneurs.

38. ———— simply refers to the assessment of a project.

(a) Project appraisal. (b) Project report.

(c) Project evaluation. (d) Project identification.

39. The term "Entrepreneur" has been derived from the word "entreprendre" which means ————.

(a) To give. (b) To undertake.

(c) To choose. (d) To decide.

40. SIDBI was set up as a subsidiary of ————.

(a) IDBI. (b) ICICI.

(c) IFCI. (d) SFC.

41. EPS stands for ————.

(a) Earnings Per Share. (b) Equity Per Share.

(c) Earnings Per Statement. (d) Economic Performance Share.

42. JIT stands for ————.

(a) Job In Trade.

(b) Just In Time.

(c) Justified Investment Technique.

(d) Joint Inventory Tracking.

43. ———— is defined as the possibility of the actual return being different from the expected return on investment over the period of investment.

(a) Return. (b) Risk.

(c) Profitability. (d) Liquidity.

44. The term ———— profit refers to the figure of profit as determined by the income statement or Profit and Loss Account.

(a) Net. (b) Operating.

(c) Accounting. (d) Marginal.

45. Implicit cost is also known as ———.

(a) Opportunity Cost. (b) Sunk Cost.

(c) Fixed Cost. (d) Explicit Cost.

46. Financial leverage deals with the ——— risk of the firm.

(a) Business. (b) Market.

(c) Financial. (d) Operational.

47. ——— decisions relate to the selection of assets in which funds will be invested by a firm.

(a) Financing. (b) Investment.

(c) Dividend. (d) Operating.

48. ——— express the amount which an investor actually earned on an investment during a certain period.

(a) Expected return. (b) Realized return.

(c) Average return. (d) Gross return.

49. ——— occurs when the current liabilities exceed the current assets and it is an indication of crisis to the firm.

(a) Over capitalization. (b) Undertrading.

(c) Overdraft. (d) Overtrading.

50. ——— is the total time gap between the purchase of raw material and the receipt from debtors.

(a) Cash cycle. (b) Operating cycle.

(c) Inventory period. (d) Collection period.

51. Which of the following tools is used frequently by the RBI to control credit and monetary situations of the markets in the country ?

(a) RTGS. (b) NEFT.

(c) CRR. (d) ECS.

52. Which of the following is not an organized sector in India ?

(a) Nationalised Banks. (b) Co-operative Banks.

(c) Regional Rural Banks. (d) Chits and Moneylenders.

53. ——— settles the grievances of customers of banks.

(a) Local Court. (b) RBI.

(c) SBI. (d) Banking Ombudsman.

54. A cheque dated before the date of its issue is ———.

(a) Ante dated cheque. (b) Post-dated cheque.

(c) Crossed cheque. (d) Stale cheque.

55. PAN stands for ———.

(a) Permanent Assessee Number.

(b) Permanent Account Number.

(c) Permanent Assessment Number.

(d) Permanent Association Number.

56. Which of the following income is not included in the term 'income' ?

(a) Profit and gains. (b) Dividend.

(c) Profit in lieu of salary. (d) Reimbursement of travelling expenses.

57. Income Tax Act came into force on ———.

(a) 1-4-1961. (b) 1-4-1962.

(c) 1-4-1956. (d) 1-4-1965.

58. In which of the following cases, the income of the previous year is assessable in the previous year itself ?

(a) Assessment of persons leaving India.

(b) A person in employment in India.

(c) A person who is into illegal business.

(d) A person who is running a charitable institution.

59. ——— refers to the value added to a product by a brand name.

(a) Brandmark. (b) Brand loyalty.

(c) Brand equity. (d) Brand awareness.

60. Which among the following is not an element of the distribution mix ?

(a) Warehousing. (b) Transportation.

(c) Inventory. (d) Advertisement.

61. Who is the current Finance Minister of India ?

(a) Arun Jaitley. (b) Nirmala Sitharaman.

(c) Piyush Goyal. (d) Manmohan Singh.

62. Who is the current Governor of the Reserve Bank of India (RBI) as of March 2025 ?
(a) Urjit Patel. (b) Shaktikanta Das.
(c) Raghuram Rajan. (d) Sanjay Malhotra.

63. Which among the following is not a money market instrument ?
(a) Treasury Bill. (b) Commercial paper.
(c) Certificate of deposit. (d) Debentures.

64. Stock exchange is known as ——— market for securities.
(a) Primary market. (b) Secondary market.
(c) Capital market. (d) None of the above.

65. Who issues a Treasury Bill ?
(a) Any nationalised bank. (b) Any private sector bank.
(c) Reserve Bank of India. (d) All of the above.

66. ——— acts like a bank and keeps securities in electronic form on behalf of the investor.
(a) Depository participant. (b) Depository.
(c) Stock exchange. (d) None of the above.

67. The value of one unit of investment in a Mutual fund is called the ———.
(a) Net Asset value. (b) Issue value.
(c) Market value. (d) Gross Asset value.

68. Choosing stocks by searching for predictable patterns in stock prices is called ———.
(a) Fundamental Analysis. (b) Technical Analysis.
(c) Index Management. (d) Random Walk Investment.

69. Market risk is best measured by the ———.
(a) Alpha. (b) Beta.
(c) Standard deviation. (d) Coefficient of variation.

70. Diversification reduces ——— risk.
(a) Interest rate risk. (b) Market risk.
(c) Unique risk. (d) Inflation risk.

71. NIFTY is the index of ———.
(a) BSE. (b) NSE.
(c) CSE. (d) None of the above.

72. The rate of return required by investors in the market for owning a bond is called the ———.

(a) Coupon rate. (b) Dividend.

(c) Profit. (d) Yield to maturity.

73. Horse racing, game of cards, and lottery are typical examples of ———.

(a) Investment. (b) Gambling.

(c) Speculation. (d) Hedging.

74. OTC stands for ———.

(a) Offer To the Centre. (b) Over The Counter.

(c) Over To Corporation. (d) Over The Company.

75. "Not putting all your eggs in one basket" means ———.

(a) Gambling. (b) Diversification.

(c) Speculation. (d) Arbitrage.

76. Systematic Investment Plans are related to ———.

(a) Mutual funds. (b) Life Insurance Companies.

(c) Commercial Banks. (d) Post Office Savings Scheme.

77. Clearing and settlement operations of NSE are carried out by ———.

(a) NSCCL. (b) SBI.

(c) CDSL. (d) NSDL.

78. Which financial institution regulates the insurance products in India ?

(a) IRDA. (b) IDRA.

(c) IRAD. (d) IADR.

79. ——— is the difference between Customer exepctations and Perceptions.

(a) Customer Delight. (b) Customer Satisfaction.

(c) Customer Gap. (d) Supplier Gap.

80. The Branch of accounting concerned with the collection, determining and controlling cost of products and services is called ———.

(a) Management Accounting. (b) Financial Accounting.

(c) Cost Accounting. (d) None of these.

81. Fund flow refers to changes in ———— capital.
(a) Fixed. (b) Working.
(c) Both of these. (d) None of these.

82. A cost which changes in proportion to changes in volume of activity is called ————.
(a) Fixed cost. (b) Controllable cost.
(c) Variable cost. (d) Opportunity cost.

83. A centre where the manager is responsible for sales is ————:
(a) Cost Centre. (b) Revenue Centre.
(c) Investment Centre. (d) None of these.

84. The ratio of contribution to ———— is called P/V ratio.
(a) Volume. (b) Sales.
(c) Profit. (d) Cost.

85. Given opening stock is Rs. 10,000, Purchases 20,000, Direct expenses 10,000, Indirect expenses 30,000 and Closing stock 5,000. Cost of goods sold is ————.
(a) 25,000. (b) 30,000.
(c) 35,000. (d) 40,000.

86. E-mail which contains useless material is termed as ————.
(a) Spam. (b) Trunk Mail.
(c) Promotional Mail. (d) Uselsss Mail.

87. Which dimension of e-commerce enables commerce beyond the boundaries of the country ?
(a) Richness. (b) Interactivity.
(c) Global Reach. (d) Obiquity.

88. Which e-commerce model involves the sale of goods or services from businesses to the public ?
(a) B2G. (b) B2C.
(c) B2B. (d) C2B.

89. Which e-commerce model does OLX operate on ?
(a) B2B. (b) B2C.
(c) C2B. (d) C2C.

90. ———— is the angle caused by the intersection of the total cost line and total sales line.
(a) Angle of contribution. (b) Angle of incidence.
(c) Angle of intersection. (d) None of these.

91. ——— approach is suggested by David Durand.

(a) Net Income. (b) Net Operating Income.

(c) Traditional. (d) Modigliani-Miller.

92. ——— debentures can be converted, fully or partially, into equity shares sometime after the date of issue.

(a) Redeemable. (b) Irredeemable.

(c) Convertible. (d) Callable.

93. WACC stands for ———.

(a) Weighted Average Capital Cost.

(b) Weighted Average Cash Cost.

(c) Weighted Average Cost of Capital.

(d) Working Average Cost of Capital.

94. GST was introduced in India with effect from :

(a) 1-1-2016. (b) 1-1-2018.

(c) 1-4-2017. (d) 1-7-2017.

95. Type I error is :

(a) Rejecting a null hypothesis when it is false.

(b) Accepting a null hypothesis when it is true.

(c) Rejecting a null hypothesis when it is truee.

(d) Accepting a null hypothesis when it is false.

96. The contracts entered into between the parties by words spoken or written are known as ———.

(a) Executed contracts. (b) Implied contract.

(c) Unilateral contract. (d) Express contracts.

97. The Two-Factor Theory of Motivation was developed by :

(a) McGregor. (b) Herzberg.

(c) Maslow. (d) McClelland.

98. IGST stands for ———.

(a) Integrated Goods and Services Tax.

(b) International Goods and Services Tax.

(c) Indian General Sales Tax.

(d) Interstate Goods and Sales Tax.

99. That quantity above which stocks should not normally be allowed to exceed is known as :

(a) Danger level. (b) Reorder level.

(c) Minimum stock level. (d) Maximum stock level.

100. Snowball sampling is a type of ————.

(a) Probability sampling, where participants are randomly selected.

(b) Non-probability sampling, where participants are recruited by existing participants.

(c) Stratified sampling, where the population is divided into groups.

(d) Random sampling, where each participants has an equal chance of selection.

D 123817 (Pages : 14) Name.....

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CALICUT UNIVERSITY CENTRALIZED ENTRANCE TEST (CU-CET)
APRIL 2025

M.Com.

Time : Two Hours Maximum : 400 Marks

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1. Which of the following is not a characteristic of management ?

   (A) Goal-oriented. (B) Universal.

   (C) Temporary process. (D) Continuous process.

2. Management by Objectives (MBO) was introduced by :

   (A) Elton Mayo. (B) Frederick Taylor.

   (C) Peter Drucker. (D) Henri Fayol.

3. Which of the following is not a function of management ?

   (A) Delegation. (B) Planning.

   (C) Organizing. (D) Auditing.

4. Maslow's theory of motivation is based on :

   (A) Expectancy. (B) Hierarchy of needs.

   (C) Reinforcement. (D) Job satisfaction.

5. Herzberg identified which two factors in his theory of motivation ?

   (A) Hygiene and Motivators. (B) Safety and Esteem.

   (C) Incentives and Penalties. (D) Power and Affiliation.

6. The style of leadership where the leader makes decisions alone is called :

   (A) Democratic. (B) Autocratic.

   (C) Laissez-faire. (D) Participative.

7. The theory of ethics that focuses on consequences is :

(A) Deontological. (B) Teleological.

(C) Virtue theory. (D) Moral relativism.

8. The argument against business ethics states that :

(A) Ethics boosts long-term success.

(B) Business and ethics are inseparable.

(C) Ethics hinders profit-making.

(D) Ethics is necessary for sustainability.

9. Kaizen refers to :

(A) Radical innovation. (B) Continuous improvement.

(C) Cost-cutting. (D) Performance punishment.

10. Which view suggests ethics should be completely separated from business ?

(A) Unitarian View. (B) Integration View.

(C) Separatist View. (D) Dual View.

11. CSR stands for :

(A) Corporate Social Reputation.

(B) Corporate Sectoral Regulation.

(C) Corporate Social Responsibility.

(D) Corporate Sustainability Report.

12. McGregor's Theory Y assumes that employees :

(A) Dislike work. (B) Need to be coerced.

(C) Are self-motivated. (D) Avoid responsibilities.

13. TQM stands for :

(A) Total Quality Management. (B) Timely Quality Measurement.

(C) Total Quick Management. (D) Top Quality Maintenance.

14. Fishbone diagram is also known as :

(A) Bar graph.
(B) Histogram.
(C) Ishikawa diagram.
(D) Gantt chart.

15. One of the key features of Managerial Economics is:

(A) Static in nature.
(B) Prescriptive in approach.
(C) Ignores decision-making.
(D) Not related to any other discipline.

16. The role of a managerial economist does not include :

(A) Decision-making support.
(B) Cost analysis.
(C) Legal advocacy.
(D) Demand forecasting.

17. In Cardinal utility analysis, utility is :

(A) Not measurable.
(B) Measurable and additive.
(C) Measured through indifference.
(D) Abstract and conceptual.

18. Indifference curves are :

(A) Downward sloping and convex to the origin.
(B) Upward sloping.
(C) Concave to the origin.
(D) Straight lines.

19. Giffen goods show a :

(A) Positive price-demand relationship.
(B) Negative price-demand relationship.
(C) Constant price-demand relationship.
(D) No relationship.

20. India's foreign trade policy is managed by :

(A) Ministry of Home Affairs.
(B) Ministry of Commerce and Industry.
(C) Reserve Bank of India.
(D) SEBI.

21. The parallel economy refers to :

(A) Agricultural economy.
(B) Tax-evaded and unaccounted economy.
(C) Government subsidies.
(D) Capital goods sector.

22. India liberalized its economy in :

(A) 1980.
(B) 1992.
(C) 1995.
(D) 1991.

23. Price elasticity of demand measures :

(A) Relationship between price and supply.
(B) Percentage change in price.
(C) Profit levels.
(D) Responsiveness of demand to price changes.

24. Which market form features product differentiation ?

(A) Monopoly.
(B) Oligopoly .
(C) Monopolistic competition.
(D) Perfect competition.

25. The kinked demand curve is associated with :

(A) Monopoly.
(B) Oligopoly.
(C) Perfect competition.
(D) Monopsony.

26. In the short run under perfect competition, a firm can earn :

(A) Only normal profit.
(B) No profit.
(C) Supernormal, normal, or loss.
(D) Supernormal profit only.

27. Which statement is used to determine profit in the single-entry system ?

(A) Trading Account.
(B) Trial Balance.
(C) Statement of Affairs.
(D) Cash Book.

28. Calls in arrears appear in the :

(A) Asset side of Balance Sheet.

(B) Liabilities side of Balance Sheet.

(C) Income Statement.

(D) Cash Flow Statement.

29. Which accounting body develops IFRS ?

(A) ICAI.

(B) FASB.

(C) IASB.

(D) SEBI.

30. Which of the following debentures is secured against company assets ?

(A) Mortgage debenture.

(B) Naked debenture.

(C) Bearer debenture.

(D) Zero-coupon debenture.

31. Which of the following is the correct sequence in share issue ?

(A) Allotment → Application → Call.

(B) Application → Allotment → Call.

(C) Call → Application → Allotment.

(D) Allotment → Call → Application.

32. Which method is used in IFRS for asset valuation ?

(A) Historical Cost.

(B) Replacement Cost.

(C) Fair Value.

(D) Arbitrary Value.

33. Which statement shows changes in equity during the reporting period ?

(A) SOFP.

(B) SOCE.

(C) SOPL.

(D) SOCF.

34. Which of the following is NOT true about Ind AS 1 ?

(A) It requires disclosure of comparative figures.

(B) It prescribes format of cash flow statement.

(C) It is related to presentation of financial statements.

(D) It requires disclosure of significant accounting policies.

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35. How will TDS of ₹ 1,000 deducted on interest income of ₹ 10,000 be shown in financial statements ?

(A) ₹ 10,000 income and ₹ 1,000 asset.

(B) ₹ 9,000 income only.

(C) ₹ 9,000 income and ₹ 1,000 expense.

(D) ₹ 10,000 expense.

36. The minimum number of designated partners required in an LLP is :

(A) One. (B) Two.

(C) Three. (D) Five.

37. The Consumer Protection Act came into force in :

(A) 1986. (B) 1984.

(C) 1988. (D) 1991.

38. The principle of "Caveat Emptor" means :

(A) Let the buyer beware. (B) Let the seller beware.

(C) Goods must be safe. (D) Free consent must exist.

39. An agency created by conduct or situation is known as :

(A) Express agency. (B) Implied agency.

(C) Agency by ratification. (D) Agency by necessity.

40. A contract of guarantee involves :

(A) Two parties. (B) One party.

(C) Four parties. (D) Three parties.

41. Which of the following is not essential for a valid contract ?

(A) Free consent. (B) Lawful consideration.

(C) Registration. (D) Competency of parties.

42. When the consent of the parties is not free, the contract is :

(A) Void. (B) Voidable.

(C) Illegal. (D) Valid.

51. Which of the following is a feature of business research ?

(A) Subjectivity. (B) Personal bias.

(C) Random conclusions. (D) Systematic process.

52. Which of the following is not a type of research ?

(A) Descriptive. (B) Exploratory.

(C) Causal. (D) Evaluative.

53. Which of the following ensures that a research tool actually measures what it is supposed to measure ?

(A) Reliability. (B) Objectivity.

(C) Consistency. (D) Validity.

54. Which type of research design is used when the problem is not clearly defined ?

(A) Descriptive. (B) Experimental.

(C) Causal. (D) Exploratory.

55. Which of the following scales is used for ranking preferences ?

(A) Nominal. (B) Ordinal.

(C) Interval. (D) Ratio.

56. Which of the following is a threat to internal validity in research ?

(A) Generalizability. (B) Measurement error.

(C) History effect. (D) Sampling error.

57. Which of the following is a primary source of data ?

(A) Textbooks. (B) Government reports.

(C) Survey questionnaires. (D) Encyclopedias.

58. Snowball sampling is a type of :

(A) Probability sampling. (B) Random sampling.

(C) Non-probability sampling. (D) Stratified sampling.

59. The process of assigning numerical values to responses is known as :

(A) Coding. (B) Editing.

(C) Validation. (D) Tabulation.

60. Which of the following is a multivariate statistical technique ?

(A) Factor analysis. (B) Chi-square test.

(C) Mean. (D) t-test.

61. A table that shows the frequency of two variables occurring together is called :

(A) Cross-tabulation. (B) Histogram.

(C) Pie chart. (D) Frequency table.

62. Cluster analysis is primarily used to :

(A) Test hypotheses. (B) Measure variance.

(C) Group similar objects. (D) Compare means.

63. Which of the following refers to the ethical aspect of research ?

(A) Data editing. (B) Report formatting.

(C) Informed consent. (D) Graphical representation.

64. Which of the following enhances the readability of a research report ?

(A) Technical jargon. (B) Passive voice.

(C) Clear headings. (D) Long paragraphs.

65. Which of the following is a sampling error ?

(A) Difference between sample result and actual population value.

(B) Wrong interpretation of results.

(C) Typing mistake in data entry.

(D) Misleading questionnaire.

66. Which of the following is a limitation of ratio analysis ?

(A) Helps in decision-making. (B) Useful in comparing firms.

(C) Ignores qualitative factors. (D) Assists in financial forecasting.

67. Management accounting primarily focuses on :

(A) External reporting. (B) Future projections.

(C) Historical data. (D) Tax calculations.

68. Which of the following is a recent trend in management reporting ?

(A) Static reports. (B) Real-time dashboards.

(C) Manual ledgers. (D) Quarterly summaries.

69. The main difference between financial accounting and management accounting is :

(A) Legal compliance. (B) Internal decision-making focus.

(C) Use of double-entry system. (D) Preparation of trial balance.

70. Common size statements express items as a percentage of :

(A) Total assets. (B) Net profit.

(C) A base amount. (D) Gross sales.

71. Liquidity ratios measure :

(A) Profitability. (B) Operational efficiency.

(C) Short-term solvency. (D) Long-term solvency.

72. Which ratio indicates the profitability of a company ?

(A) Debt-Equity Ratio. (B) Return on Equity.

(C) Current Ratio. (D) Inventory Turnover Ratio.

73. Cash flow statement is prepared as per :

(A) AS-2. (B) AS-3.

(C) AS-10. (D) AS-5.

74. Fund flow statement focuses on :

(A) Changes in working capital. (B) Short-term liquidity.

(C) Cash inflows and outflows. (D) Profitability.

75. If fixed cost is ₹ 40,000 and contribution per unit is ₹ 20, the break-even point in units is :

(A) 2000 units. (B) 1000 units.

(C) 4000 units. (D) 3000 units.

76. In a 'make or buy' decision, relevant cost is :

(A) Past cost.

(B) Sunk cost.

(C) Opportunity cost.

(D) Non-cash cost.

77. Correlation measures the :

(A) Cause and effect relationship between two variables.

(B) Degree of association between two variables.

(C) Difference between two variables.

(D) Average of two variables.

78. The value of Karl Pearson's co-efficient of correlation lies between :

(A) 0 and 1.

(B) – 1 and + 1.

(C) – 1 and 0.

(D) 0 and ∞.

79. Which method is used to find the correlation when data is not normally distributed ?

(A) Karl Pearson's method.

(B) Spearman's Rank method.

(C) Least Squares Method.

(D) Regression method.

80. In Poisson distribution, the mean and variance are :

(A) Always different.

(B) Equal.

(C) Zero.

(D) Undefined.

81. A decision tree is useful when :

(A) There is only one possible outcome.

(B) All variables are known.

(C) A sequence of decisions and uncertainties are involved.

(D) Linear programming is not required.

83. What is the main difference between a statutory meeting and an AGM ?

(A) Statutory meetings are only held once, whereas AGMs are held annually.

(B) AGMs are for declaring dividends, while statutory meetings are for electing directors.

(C) Statutory meetings involve discussions on the company's expansion plans.

(D) AGM is the first meeting of the company after incorporation.

84. The FIFO method of material issue assumes that :

(A) The first materials purchased are the last to be issued.

(B) The first materials purchased are the first to be issued.

(C) Materials are issued randomly.

(D) Materials are issued based on their value.

85. Which of the following is used in the process costing method ?

(A) Job Costing. (B) Contract Costing.

(C) Unit Costing. (D) Specific Order Costing.

86. What does EOQ stand for in inventory management ?

(A) Economic Overhead Quantity. (B) Efficient Order Quantity.

(C) Expected Order Quantity. (D) Economic Order Quantity.

87. What does the acronym "STEDP" stand for ?

(A) Science and Technology Entrepreneurship Development Project.

(B) Small Technology and Entrepreneur Development Project.

(C) Science and Technology Export Development Project.

(D) State Technology and Entrepreneur Development Project.

88. What is a primary cause of sickness in MSMEs ?

(A) Lack of skilled labour.

(B) Mismanagement of funds.

(C) Non-compliance with environmental norms.

(D) Difficulty in obtaining raw materials.

89. Which of the following is a crucial factor in deciding the location of a business ?

(A) Proximity to raw material sources.

(B) Climate conditions.

(C) Availability of skilled labour.

(D) All of the above.

90. What is the primary purpose of a project report in entrepreneurship ?

(A) To raise capital.

(B) To outline the feasibility of the project.

(C) To advertise the business idea.

(D) To gain government approvals.

91. Which of the following is NOT typically included in a project report ?

(A) Business objective.

(B) Technical feasibility.

(C) Government policies on entrepreneurship.

(D) Environmental impact analysis.

92. A good grievance redressal system should be :

(A) Informal and unclear.

(B) Time-consuming.

(C) Transparent and timely.

(D) Avoided in modern organizations.

93. Induction refers to :

(A) Recruiting new employees.

(B) Promoting internal staff.

(C) Introducing a new employee to the organization.

(D) Evaluating staff performance.

94. The method of determining the relative worth of jobs is called :

(A) Job specification.

(B) Job evaluation.

(C) Job enrichment.

(D) Job posting.

95. The difference between Personnel Management and HRM is that HRM :

(A) Is reactive in approach.

(B) Focuses only on administrative tasks.

(C) Is strategic and proactive.

(D) Only handles payroll.

96. A cheque that is crossed with two parallel lines on the top left corner is called a :

(A) Open cheque.

(B) Post-dated cheque.

(C) Crossed cheque.

(D) Bearer cheque.

97. The full form of SWIFT is :

(A) Society for World International Finance and Transfers.

(B) Secure Worldwide Information for Funds Transfer.

(C) Society for Worldwide Interbank Financial Telecommunication.

(D) Secure Web-based International Fund Transfer.

98. Which of the following is the regulatory body for insurance in India ?

(A) SEBI.

(B) RBI.

(C) NABARD.

(D) IRDA.

99. GST is a :

(A) Direct Tax.

(B) Indirect Tax.

(C) Corporate Tax.

(D) Income-based Tax.

100. The GST Council is headed by :

(A) President of India.

(B) Governor of RBI.

(C) Prime Minister of India.

(D) Union Finance Minister.

C 41662 (Pages : 16) Name.....

Reg. No.....

P.G./INTEGRATED P.G. ENTRANCE EXAMINATION, APRIL 2023

M.Com.

Time : Two Hours Maximum : 400 Marks

Each question carries 4 marks.
One Mark will be deducted for each wrong answer.

1. Accounting for Employee Benefits dealt in Indian AS :

   (a) 16. (b) 19.

   (c) 36. (d) 37.

2. The statistical technique to judge the reliability of inferences drawn on the basis of sample studies.

   (a) Interpolation. (b) Statistical quality control.

   (c) Probability. (d) Hypothesis testing.

3. When the variables are varying in the same direction, it indicates a :

   (a) Negative correlation. (b) Positive correlation.

   (c) Perfect correlation. (d) Linear correlation.

4. The advantage of right issue is that :

   (a) Control retained.

   (b) Capitalizes the reserves.

   (c) Par value of shares increases.

   (d) No change in number of shares outstanding.

5. Indian AS 102 deals with :

   (a) Impairment of assets. (b) Share based payment.

   (c) Leases. (d) Contingenet Assets.

6. The standard deviation of the sampling distribution of a statistic is known as :

   (a) Variance. (b) Standard Error.

   (c) Range. (d) Mean Deviation.

7. ——— is a contractual arrangement where by two *or* more parties undertake an economic activity, which is subject to joint control :

(a) Joint venture. (b) Company.

(c) Trust. (d) Co-operative society.

8. E-commerce which involves sales of goods and services among businesses :

(a) B2C. (b) B2B.

(c) C2C. (d) C2G.

9. Which is a content provider ?

(a) Amazon. (b) Google Apps.

(c) iTunes.Com. (d) Facebook.

10. Under Information Technology Act 2000. Fine for hacking with computer system is :

(a) Rs. 2,00,000. (b) Rs. 5,00,000.

(c) Rs. 1,00,000. (d) Rs. 5,000.

11. Among the following which is not an e-commerce security threat ?

(a) Spam. (b) Phishing.

(c) Spoofing. (D) None.

12. Yono is an *e*-wallet offered by :

(a) HDFC Bank. (b) SBI.

(c) Citi Bank. (d) ICIC Bank.

13. In E-Commerce, EDI stands for :

(a) Electronic Data Interchange.

(b) Electronic Data Interaction.

(c) Ecommerce Details Interchange.

(d) Ecommerce Details Interaction.

14. Among the following which is not an objective of a trade union :

(a) Ensure security of workers.

(b) Any how cause hurdles for management.

(c) Obtain better economic returns.

(d) Secure power to influence management.

15. A micro enterprise is one in which the investment in plant and machinery or equipment does not exceed Rs. ————.

(a) Rs. 5 Crore. (b) Rs. 1 Crore.

(c) Rs. 10 Crore. (d) Rs. 50 Crorer.

16. Among the following which is the measure needed in a factory in respect of welfare, under Factories Act ?

(a) Washing facilities. (b) Fencing of machinery.

(c) Cleanlines. (d) None.

17. Payment of Gratuity Act was passed in :

(a) 1948. (b) 1947.

(c) 1965. (d) 1972.

18. As per the Payment of Bonus Act, 1965, the maximum amount of bonus payable is ———— percentage of salary :

(a) 10. (b) 20.

(c) 30. (d) 40.

19. Every registered trade union shall be ————.

(a) Proprietorship. (b) Firm.

(c) Adhoc in existence. (d) Body corporate.

20. In pre-GST regime, among the following, which indirect tax was levied by State Government :

(a) Excise duty. (B) Customs Duty.

(c) Service Tax. (d) VAT.

21. Among the following, which Law was not part of GST implementation in India ?

(a) Central Goods and Services Tax Act.

(b) Integrated Goods and Services Tax Act.

(c) Competition Act.

(d) Union Territory GST Act.

22. Who can opt composition scheme ?

(a) Intra state dealer. (b) Inter state dealer.

(c) Exporter. (d) Importer.

23. From of return for Input Service Distributors is :

(a) GSTR - 7. (b) GSTR - 6.

(c) GSTR - 8. (d) GSTR - 5.

24. Registration is Mandatory under GST laws if turnover exceeds Rs. _____.

(a) 20 Lakhs. (b) 1 Lakhs.

(c) 5 Lakhs. (d) 9 Lakhs.

25. Among the following, which one is eligible for input tax credit ?

(a) Zero-Rated Supply. (b Nil-Rated Supply.

(c) Exempt Supply. (d) None.

26. Every registered person whose aggregate turnover during a financial year exceeds Rs. _____ has to get his accounts audited.

(a) 40 Lakhs. (b) One crores.

(c) 1.50 Crores. (d) Two crores.

27. Goods and Services Taxpayer Identification Number consists of :

(a) 10 - digits. (b) 15 - digits.

(c) 16 digits. (d) 12 -digits.

28. In Supply chain management, the difference between the quantities produced and demanded, is known as :

(a) Time Gap. (b) Variety Gap.

(c) Quantity Gap. (d) Space Gap.

29. ———— implies that the cost of collecting a tax should be as minimum as possible.

(a) Canon of Certainty. (b) Canon of Economy.

(c) Canon of Convenience. (d) Canon of equality.

30. ———— is levied on the sale and purchase of securities at the dealing/ strike price.

(a) Gift Tax. (b) Securities Transactions Tax.

(c) VAT. (d) Banking Cash Transaction Tax.

31. The Present Value of Rs. 50,000 receivable for 3 years @ 10 %.

(a) Rs. 1,24,340. (b) Rs. 1,02,300.

(c) Rs. 1,20,320. (d) Rs. 1,00,340.

32. Which is not part of capital budgeting process :

(a) Determining optimum capital structure.

(b) Evaluation of proposals.

(c) Performance review.

(d) Identification of investment proposals.

33. Which is not a feature of debentures ?

(a) Credit Instrument. (b) Has fixed Maturity Date.

(c) Offers Interest Rate. (d) Normally has Voting Rights.

34. Which is not an assumption of Gordon's Dividend Model ?

(a) The rate of return on the firm's investment r, is constant.

(b) Cost of capital remains constant.

(c) Firm has perpetual life.

(d) Corporate taxes exist.

35. The reason for cost reduction due to logistics management does not include :

(a) Safe, speedy, and economical transportation.

(b) Improved material handling.

(c) Optimum number and convenient location of warehouses.

(d) Raising funds from debt securities.

36. At the time of termination of service, leave salary received is :

(a) Fully exempt for all employees.

(b) Fully taxable for all employees.

(c) Full exemption only for Government employee.

(d) Fully taxable for only all non-government employees.

37. Among total quality management tools, ——— helps to prioritize problems.

(a) Cause-and-Effect Diagrams. (b) Flowchart.

(c) Pareto chart. (d) Check Sheets.

38. Among the dimensions of quality, ——— focuses on ease of repair, guarantee, and warranty etc.

(a) Service. (b) Performance.

(c) Conformance. (d) Reliability.

39. The practice of charging all costs, both variable and fixed to operations and processes or products is called ———.

(a) Uniform Costing. (b) Marginal Costing.

(c) Absorption Costing. (d) Direct Costing.

40. Biscuit manufacturers generally use ——— method of costing.

(a) Process Costing. (b) Job Costing.

(c) Service Costing. (d) Batch Costing.

41. Works cost is added with ——— to arrive at cost of production.

(a) Selling Overhead. (b) Distribution Overhead.

(c) Administration Overhead. (d) Office Expenses.

42. ——— is the reorder quantity which minimizes the difference between inventory holding cost and reorder cost.

(a) Minimum quantity. (b) Reorder quantity.

(c) Economic order quantity. (d) Average quantity.

43. ——— method conforms to the principle that cost should be related to the current price levels.

(a) LIFO. (b) FIFO.

(c) HIFO. (d) Average price method

44. Printing works normally follows ——— method of Costing.

(a) Batch Costing. (b) Operating Costing.

(c) Contract Costing. (d) Job Costing.

45. Which is not part of Manpower Planning ?

(a) Developing employment programmes.

(b) Making future manpower forecasts.

(c) Determining capital structure.

(d) Analyzing the current manpower inventory.

46. Which of the following method of wage payment is suitable when the quality of the work is more important ?

(a) Piece rate system. (b) Halsey premium plan.

(c) Time wage. (d) None of these.

47. Which is an Off-the-job Training Method ?

(a) Simulation Exercises. (b) Job Rotation.

(c) Mentoring. (d) Coaching.

48. _____ is an example of non-monetary benefit :

(a) Basic wages. (b) DA.

(c) Recreational facilities. (d) EPF.

49. Labour welfare expenses are usually apportioned on the basis of _____.

(a) Wages. (b) Number of Employees.

(c) Number of Departments. (d) All of these.

50. As per Income Tax Act, who is included in the definition of a 'Person' ?

(a) A Company. (b) A Firm.

(c) Association of Persons. (d) all of the above.

51. In case of investment in new plant or machinery in notified backward area _____ % of the actual cost of the new asset installed during the previous year is allowed as deduction :

(a) 10. (b) 15.

(c) 25. (d) 50.

52. Among the following which is a long term capital asset ?

(a) Equity or preference share in a company (listed in India) held for 12 months.

(b) Zero-Coupon Bonds held for 12 months.

(c) Equity or preference share in an unlisted company held for 24 months.

(d) None.

53. Long term capital loss can be set off against :

(a) Both short term capital gain and long term capital gain.

(b) Either short term capital gain or long term capital gain.

(c) Short term capital gain only.

(d) Long term capital gain only.

54. Which is a social factor influencing consumer behaviour.

(a) Reference group. (b) Learning.

(c) Perception. (d) Motivation.

55. Goods like production materials, production supplies and management materials etc., are examples for :

(a) Convenience goods. (b) Shopping goods.

(c) Specialty goods. (d) Industrial goods.

56. The operation which creates time, place and form utility through the movement of goods and persons from one place to another :

(A) Branding. (B) Advertising.

(c) Pricing. (d) Distribution

57. ———— consists of attempts using information, persuasion and adjustment to engineer public support for an activity, cause, movement or institution.

(A) Personal Selling. (B) Advertising.

(C) Sales Promotion. (D) Public Relations.

58. Which is a challenge in rural marketing ?

(a) Low literacy levels.

(b) High Per Capita Income.

(c) High Standard of Living.

(d) Well connected transportation facilities.

59. As per Section 2(85) of the Companies Act, 2013, a small company is a company that is not a public company and has a paid-up share capital equal to or below Rs.4 crore or such a higher amount specified not exceeding more than Rs. ————.

(a) 10 crores. (b) 20 crores.

(c) 30 crores. (d) 50 Crores.

60. The maximum number of members in a private limited company :

(a) No limit. (b) 200.

(c) 500. (d) 50.

61. Which cannot be utilised for issue of bonus shares ?

(a) Free reserves.

(b) Securities premium account.

(c) Reserves created by revaluation of assets.

(d) Capital redemption reserve.

62. Which is not a characteristic of executive development ?

(a) A short term process.

(b) A never ending exercise.

(c) Aims at preparing managers for managers.

(d) A planned process of learning.

63. Which is not a characteristics of perfect competition ?

(a) Large number of buyers and sellers in the market.

(b) Homogeneous product.

(c) Free entry or exit.

(d) Existence of transportation costs.

64. Section 101 provides that a general meeting of a company may be called by giving not less t clear ——— days notice either in writing or through electronic mode.

(a) 14 days. (b) 21 days.

(c) 30 days. (d) 60 days.

65. The minimum number of directors in the case of Public company is :

(a) 1. (b) 2.

(c) 3. (d) 15.

66. The minimum period gap between the grant of Employees Stock option Scheme and vesting of option is :

(a) One year. (b) Two years.

(c) Three years. (d) Five years.

67. The quorum for meetings, In case of a public company, if the number of members as on the date of meeting is more than 1000 but up to 5000 is ——— members personally present.

(a) 5. (b) 15.

(c) 30. (d) 50.

68. Which is a Statutory company ?

(a) Infosys. (b) Tata motors.

(c) Reliance Industries Limited. (d) Reserve Bank of India.

69. Which is a random sampling method ?

(a) Judgement sampling. (b) Purposive sampling.

(c) Systematic sampling. (d) Quota sampling.

70. As per RBI Norms on NPAs, If an asset is a sub-standard asset for a period exceeding ——— it should be classified as doubtful asset.

(a) 15 months. (b) 24 months.

(c) 12 months. (d) 18 months.

71. Which is not an essential characteristic of a Grievance redressal procedure ?

(a) Clarity for employees about the line of appeal.

(b) Promptness.

(c) Be set up with the participation of the employees.

(d) Offer maximum pay.

72. Gratuity shall be payable to an employee on the termination of his employment after he ha rendered continuous service for not less than ——— years.

(a) Three. (b) Five.

(c) Six. (d) One.

73. As per the Minimum Wages Act, Adolescent means a person who has completed the age of 14 year but not completed age of ———.

(a) 15. (b) 14.

(c) 21. (d) 18.

74. The gratuity is payable to an employee shall not exceed ———.

(a) 12 months pay. (b) 16 months pay.

(c) 20 months pay. (d) 24 months pay.

75. Basel committee on banking supervision was established in ———.

(a) 1948. (b) 1974.

(c) 1986. (d) 1995.

76. Which is an external source of recruitment ?

(a) Transfers. (b) Promotion.

(c) Present Employees. (d) Educational institutions.

77. ——— is the process of choosing the best candidate among the candidates applied for the job.

(a) Recruitment. (b) Job analysis.

(c) Training. (d) Selection.

78. ——— focuses on developing in a systematic manner, the knowledge base, attitudes, basic skills interpersonal skills and technical skills of the managerial cadre.

(a) Job description. (b) Job specification.

(c) Management development. (d) Placement.

79. Relative worth of a job is known by :

(a) Job design. (b) Job analysis.

(c) Job evaluation. (d) Job change.

80. ——— aspect of HRM aims to maintain cordial relation with the union members to avoid strikes or lockouts to ensure smooth functioning of the organisation.

(a) Recruitment. (b) Job analysis.

(c) Training. (d) Selection.

(e) Industrial Relation.

81. Which is not a step in manpower planning ?

(a) Developing employment programmes .

(b) Making future manpower forecasts.

(c) Coaching.

(d) Analyzing the current manpower inventory.

82. ——— is a cost of living adjustment allowance paid to government employees.

(a) Basic pay. (b) DA.

(c) HRA. (d) Gratuity.

83. ——— is the systematic, periodic and impartial rating of an employee excellence in matters pertaining to his present job and his potential for a better job :

(a) Performance appraisal.

(b) Compensation and motivation.

(c) Training and Development.

(d) Demotion.

84. "Google" is a popular ———.

(a) Portal. (b) Browser.

(c) Search Engine. (d) None of these.

85. Which of the following crimes were not covered under IT (Amendment) Act, 2008 ?

(a) Cyber terrorism.
(b) Child pomography.
(c) Video voyeurism.
(d) None of these.

86. Gaining entry into the user's system and scanning your file system for personal information is known as ———.

(a) Spoofing.
(b) Snooping.
(c) Sniffing.
(d) None of these.

87. ——— are programs developed by some dishonest people to destroy the computer system and the valuable information in it :

(a) Network firewall.
(b) Computer virus.
(c) Both of these.
(d) None of these.

88. Which is not a method used in forecasting demand ?

(a) Expert opinion method.
(b) Survey of buyers' intentions.
(c) Collective opinion method.
(d) Penetration pricing method.

89. If Price elasticity of demand > 1, we call it ———.

(a) Relatively inelastic demand.
(b) Perfectly elastic demand.
(c) Relatively elastic demand.
(d) Unitary elastic demand.

90. ——— is the change in total cost resulting from one unit change in output.

(a) Total cost.
(b) Marginal cost.
(c) Fixed cost.
(d) Average cost.

91. If the proportion of income spent on goods remains the same as income increases, then income elasticity for the goods is :

(a) Zero.
(b) Less than one.
(c) Greater than one.
(d) Equal to one.

92. Which is not a feature of monopoly ?

(a) One seller and a large number of buyers.

(b) Existence of close substitutes for the product.

(c) Firm and industry are the same.

(d) Monopolist is not the price taker and the price maker.

93. The ———— holds that consumers will favor products that are available and highly affordable (therefore, work on improving production and distribution efficiency) :

(a) Product concept. (b) Production concept.

(c) Production cost expansion concept. (d) Marketing concept.

94. Newsletters, catalogues, and invitations to organization-sponsored events are most closely associated with the marketing mix activity of ————.

(a) Pricing. (b) Distribution.

(c) Product development. (d) Promotion.

95. Pradhan Mantri Mudra Yojana provides refinance support to banks and/or microfinance institution for lending to micro units who have loan requirement up to Rs. ————.

(a) 5 Lakhs. (b) 10 Lakhs.

(c) 15 Lakhs. (d) 25 Lakhs.

96. LIC was Nationalised in the year :

(a) 1948. (b) 1956.

(c) 1991. (d) 1995.

97. In India, 'payment bank's are introduced based on the recommendation of ————.

(a) Vaghul working group. (b) Naresh Chandra Committee.

(c) Nachiket mor committee. (d) None.

98. The stage in the product life cycle that focuses on creating product awareness is known as ———.

(a) Decline stage.
(b) Introduction stage.
(c) Growth stage.
(d) Maturity stage.

99. Company A fixes its marketing communication budget by observing the budget set by Company B. This is an example of establishing budget by ———.

(a) Affordable method.
(b) Percentage of sales method.
(c) Competitive parity method.
(d) Objective and task method.

100. Marketing channel that involves no intermediaries to make their products available to final buyers is classified as :

(a) Direct channel.
(b) Indirect channel.
(c) Static channel.
(d) Flexible channel.

(100 × 4 = 400 marks)