UNIVERSITY OF MYSORE

Postgraduate Entrance Examination August-2025

QUESTION PAPER BOOKLET NO.

Entrance Reg. No.						

SUBJECT CODE : 0 5

QUESTION BOOKLET

(Read carefully the instructions given in the Question Booklet)

COURSE : M.Com. **SUBJECT : GROUP 3: COMMERCE/ FINANCIAL SERVICES**

MAXIMUM MARKS : 50 **MAXIMUM TIME : 75 MINUTES**

(Including time for filling O.M.R. Answer sheet)

INSTRUCTIONS TO THE CANDIDATES

1. The sealed question paper booklet containing 50 questions enclosed with O.M.R. Answer Sheet is given to you.
2. Verify whether the given question booklet is of the same subject which you have opted for examination.
3. Open the question paper seal carefully and take out the enclosed O.M.R. Answer Sheet outside the question booklet and fill up the general information in the O.M.R. Answer sheet. If you fail to fill up the details in the form as instructed, you will be personally responsible for consequences arising during evaluating your Answer Sheet.
4. During the examination:
   a) Read each question carefully.
   b) Determine the Most appropriate/correct answer from the four available choices given under each question.
   c) Completely darken the relevant circle against the Question in the O.M.R. Answer Sheet. For example, in the question paper if "C" is correct answer for Question No.8, then darken against Sl. No.8 of O.M.R. Answer Sheet using Blue/Black Ball Point Pen as follows:

   Question No. 8. Ⓐ Ⓑ ● Ⓓ (Only example) (Use Ball Pen only)
5. Rough work should be done only on the blank space provided in the Question Booklet. Rough work should not be done on the O.M.R. Answer Sheet.
6. If more than one circle is darkened for a given question, such answer is treated as wrong and no mark will be given. See the example in the O.M.R. Sheet.
7. The candidate and the Room Supervisor should sign in the O.M.R. Sheet at the specified place.
8. Candidate should return the original O.M.R. Answer Sheet and the university copy to the Room Supervisor after the examination.
9. Candidate can carry the question booklet and the candidate copy of the O.M.R. Sheet.
10. The calculator, pager and mobile phone are not allowed inside the examination hall.
11. If a candidate is found committing malpractice, such a candidate shall not be considered for admission to the course and action against such candidate will be taken as per rules.
12. Candidates have to get qualified in the respective entrance examination by securing a minimum of 8 marks in case of SC/ST/Cat-I Candidates, 9 marks in case of OBC Candidates and 10 marks in case of other Candidates out of 50 marks.

INSTRUCTIONS TO FILL UP THE O.M.R. SHEET

1. There is only one most appropriate/correct answer for each question.
2. For each question, only one circle must be darkened with BLUE or BLACK ball point pen only. Do not try to alter it.
3. Circle should be darkened completely so that the alphabet inside it is not visible.
4. Do not make any unnecessary marks on O.M.R. Sheet.
5. Mention the number of questions answered in the appropriate space provided in the O.M.R. sheet otherwise O.M.R. sheet will not be subjected for evaluation.

ಗಮನಿಸಿ : ಸೂಚನೆಗಳ ಕನ್ನಡ ಆವೃತ್ತಿಯು ಈ ಪುಸ್ತಕದ ಹಿಂಭಾಗದಲ್ಲಿ ಮುದ್ರಿಸಲ್ಪಟ್ಟಿದೆ.

1) Valid Contract does not include

(A) Certainty and Possibility of Performance

(B) Free and genuine Content

(C) Lawful Consideration

(D) Unlawful object

2) The companies Act was amended in the year _____

(A) 1950 (B) 2013

(C) 1980 (D) 2018

3) CSR means -

(A) Company Sector Resolution

(B) Corporate Society Rules

(C) Corporate Social Responsibility

(D) Corporate Sector Regulation

4) Section (1) (r) of the Consumer Protection Act 1986 defines -

(A) Unfair Trade Practices. (B) Fair Trade Practices.

(C) Consumer Protection (D) Services Marketing.

5) An agreement made without Consideration is

(A) Valid (B) Void

(C) Voidable (D) Illegal

6) Who is known as the father of Scientific Management?

(A) Max Weber (B) F.W. Taylor

(C) D. Mac. Gregor (D) E. Mayo

7) Which of the given option deals with division of labour and increases employees skill and efficiency?

(A) Chain of command (B) Span of control

(C) Work specialization (D) Departmentalization

8) If a manager is biased in dealing with people from different states, he is violating

(A) Principle of discipline (B) Principles of E-spirit De Corps

(C) Principles of remuneration (D) Principles equity

9) Which of the following is, NOT a manager's informative role?

(A) Disseminator's role (B) Spokesman role

(C) Monitor's role (D) Disturbance's handler role

10) The degree to which power is concentrated or dispersed depends on the context and circumstances of each business. The principles provide the manager considerable leeway to adapt to changing circumstances. Which of the management principles is emphasized above?

(A) General Guidelines (B) Universal applicability

(C) Flexible (D) Contingent

11) The process of auditing starts with

(A) Planning (B) Reporting

(C) Testing vouchers (D) Internal checking

12) The objective of ordinary audit of financial statements is the expression of an opinion on

(A) The accuracy of the financial statements

(B) The fairness of the financial statements

(C) The accuracy of the annual report

(D) The balance sheet and income statement

13) The report submitted by an auditor when he is dissatisfied with facts and information is called

(A) Clean report (B) Management report

(C) Cost report (D) Qualified report

14) Process of checking the evidence of the entries is called

(A) Vouching (B) Verification

(C) Inspection (D) Observation

15) The main objective of auditing is

(A) To detect errors and frauds

(B) To prevent errors and fraud

(C) To find out accuracy, completeness and validity of accounts and documents

(D) All of the above

16) Deduction under section 80C is allowed from:

(A) Gross total income (B) Total income

(C) Tax on total income (D) Taxable income

17) The following is not a characteristic of a tax

(A) It is a compulsory payment

(B) Every tax involves a sacrifice by tax payer

(C) There is a quid-pro-quo between the tax payer and the Government.

(D) Refusal to pay tax is a punishable offence.

18) The rates of Income Tax are specified in

(A) Income Tax Act, 1961 (B) Income Tax Rules, 1962

(C) Finance Act (D) Circulars of CBDT

19) Mr. A has two house properties. Both are self-occupied. The annual value of houses for the assessment year 2025-26

(A) Both house shall be nil

(B) One house shall be nil

(C) No house shall be nil

(D) None of the above

20) What is the full form of ITR?

(A) lncomeTax Rules

(B) Income Tax Returns

(C) Income Tax Ratification

(D) None of the above

21) Which of the following is the third stage, while developing a new product?

(A) Product development

(B) Concept development

(C) Idea screening

(D) Marketing Strategy

22) Which of the following comes under target marketing?

(A) Undifferentiated marketing

(B) Differentiated marketing

(C) Niche marketing

(D) All of the above

23) Marketing stimulates potential aggregate demand and thus --- the size of the market.

(A) Decreases

(B) Enlarges

(C) Optimize

(D) Shortens

24) Social marketing is the design , implementation and control of programmers for influencing the acceptability of social ideas to _____ changes in the people

(A) Psychological

(B) Cultural

(C) Economic

(D) Behavioural

25) The Marketing personality behind distinguishing four types of consumer buying behaviour based on the degree of buyer involvement in the purchase and the degree of differences among brands is ____

(A) Henry Fayol (B) Taylor

(C) Henry Assael (D) Robert steve

26) Which of the following is NOT a characteristic of an efficient capital market?

(A) Security prices adjust rapidly to new information

(B) Investors cannot consistently achieve above-average returns

(C) There are no transaction costs

(D) There is a strong correlation between past and future prices

27) In the context of portfolio theory, which of the following is a measure of a portfolio's total risk?

(A) Beta (B) Alpha

(C) Standard deviation (D) Sharpe Ratio Solution:

28) Which of the following is TRUE about the Modigliani-Miller theorem in a world without taxes?

(A) The value of a leveraged firm is greater than the value of an unleveraged firm

(B) The cost of equity increases linearly with the amount of debt

(C) The overall cost of capital changes with the capital structure

(D) Dividends are irrelevant to the value of the firm

29) Which of the following is a primary implication of the Capital Asset Pricing Model (CAPM)?

(A) Diversifiable risk is rewarded with higher expected returns

(B) Only systematic risk affects the expected return of a security

(C) Total risk is the sum of systematic and unsystematic risk

(D) All securities lie on the efficient frontier

30) Which of the following is a direct cost?

(A) Factory rent
(B) Office salaries
(C) Depreciation of factory equipment
(D) Direct materials

31) Empty set is a ________

(A) Infinite set
(B) Finite set
(C) Unknown set
(D) Universal set

32) If A= (x, y, z),then the number of subsets in the power set of A is

(A) 8
(B) 6
(C) 4
(D) 2

33) Which of the following two sets are equal?

(A) A = {2,4} and B = {1,2}
(B) A={1,2}and B={1,2,3}
(C) A={4,2,3}and B={2,4,3}
(D) A={1,2,4}and B={1,2,3}

34) A diagonal matrix in which all the diagonal elements are equal is a

(A) Scalar matrix
(B) Column matrix
(C) Unit matrix
(D) None of these

35) Which of the following is correct?

(A) Determinant is a square matrix
(B) Determinant is a number associated with a matrix.
(C) Determinant is a row matrix
(D) Determinant is a number associated with a square matrix.

36) The difference between the maximum and minimum values of a given series is called:

(A) Class interval
(B) Spread
(C) Frequency
(D) Range

37) The probability of getting even numbers when a dice is thrown is

(A) 1/2 (B) 1

(C) 3 (D) 3/2

38) The primary data is gathered through —

(A) Records (B) Survey or experiment

(C) Reports (D) Only survey

39) The mode of the given data: 9, 6, 5, 7, 3, 6, 1, 8, 2 is

(A) 1 (B) 9

(C) 8 (D) 6

40) When the values of two variables move in the opposite direction, ________?

(A) The correlation is said to be linear

(B) The correlation is said to be non-linear

(C) The correlation is said to be negative

(D) The correlation is said to be positive

41) The main objective of management accounting is

(A) To identify and analyse the result of business operations.

(B) To study business transactions

(C) To check and maintain accounting records

(D) To maintain proper costing records

42) At break even point _________

(A) Total expenses <Total revenue

(B) Total expenses > Total revenue

(C) Total expenses = Total revenue

(D) Fixed expenses = Total revenue

43) Working Capital Turnover measures the relationship of Working Capital with ______

(A) Stock
(B) Sales
(C) Purchases
(D) Fixed Assets

44) Budget relating to the key factor is prepared __________

(A) After other budgets
(B) With other budgets
(C) Before other budgets
(D) As and when required

45) Contribution is also called as ______

(A) P/V Ratio
(B) Gross Margin
(C) Margin of safety
(D) Net Margin

46) Which of the following statements correctly describes the process of liquidation of companies in India under the Insolvency and Bankruptcy Code, 2016?

(A) Liquidation can only be initiated by the company itself through a voluntary process.
(B) Liquidation is initiated after a resolution professional fails to resolve insolvency within the stipulated time frame.
(C) Creditors cannot play any role in the liquidation process.
(D) The liquidation process does not require the involvement of the National Company Law Tribunal (NCLT).

47) Which of the following is true regarding Indian Accounting Standards (Ind AS)?

(A) Ind AS is applicable only to government-owned enterprises.
(B) Ind AS is mandatory for all companies, regardless of their size or public interest
(C) Ind AS are converged with International Financial Reporting standards (IFRS) to ensure global comparability.
(D) Ind AS does not consider fair value accounting and relies solely on historical cost accounting.

48) Which of the following best describes the conservatism principle in accounting?

(A) Revenues and profits should be recognized as soon as they are earned, regardless of the certainty of their receipt.

(B) Expenses and Losses should be recognized only when they are certain to occur.

(C) Revenues and Profits should be recognized only when they are assured of being received, while expenses and losses should be recognized as soon as they are reasonably possible

(D) All financial transactions should be recorded at their historical cost, Regardless of current market value.

49) Which of the following statements is true regarding the accounting treatment of joint ventures?

(A) A joint venture is always accounted for using the consolidation method.

(B) A joint venture is always accounted for using the equity method.

(C) The accounting method used for a joint venture depends on the level of control and influence exercised by the venturers.

(D) Joint ventures are accounted for using the fair value method only.

50) Which of the following best describes fair value accounting?

(A) Assets and Liabilities are recorded at their historical cost regardless of changes in market conditions.

(B) Assets and Liabilities are recorded and reported at their current market value at each reporting date.

(C) Only Financial assets are measured at fair value, while other assets and liabilities are measured at historical cost.

(D) Fair value accounting disregards any market fluctuations and focuses on the original purchase price of assets and liabilities.

❖ ❖ ❖

Rough Work

ಅಭ್ಯರ್ಥಿಗಳಿಗೆ ಸೂಚನೆಗಳು

1. ಓ.ಎಂ.ಆರ್. ಉತ್ತರ ಹಾಳೆಯ ಜೊತೆಗೆ 50 ಪ್ರಶ್ನೆಗಳನ್ನು ಹೊಂದಿರುವ ಮೊಹರು ಮಾಡಿದ ಪ್ರಶ್ನೆ ಪುಸ್ತಕವನ್ನು ನಿಮಗೆ ನೀಡಲಾಗಿದೆ.
2. ಕೊಟ್ಟಿರುವ ಪ್ರಶ್ನೆ ಪುಸ್ತಕವು, ನೀವು ಪರೀಕ್ಷೆಗೆ ಆಯ್ಕೆ ಮಾಡಿಕೊಂಡಿರುವ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದ್ದೇ ಎಂಬುದನ್ನು ಪರಿಶೀಲಿಸಿರಿ.
3. ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆಯ ಮೊಹರನ್ನು ಜಾಗ್ರತೆಯಿಂದ ತೆರೆಯಿರಿ ಮತ್ತು ಪ್ರಶ್ನೆಪತ್ರಿಕೆಯಿಂದ ಓ.ಎಂ.ಆರ್. ಉತ್ತರ ಹಾಳೆಯನ್ನು ಹೊರಗೆ ತೆಗೆದು, ಓ.ಎಂ.ಆರ್. ಉತ್ತರ ಹಾಳೆಯಲ್ಲಿ ಸಾಮಾನ್ಯ ಮಾಹಿತಿಯನ್ನು ತುಂಬಿರಿ. ಕೊಟ್ಟಿರುವ ಸೂಚನೆಯಂತೆ ನೀವು ನಮೂನೆಯಲ್ಲಿನ ವಿವರಗಳನ್ನು ತುಂಬಲು ವಿಫಲರಾದರೆ, ನಿಮ್ಮ ಉತ್ತರ ಹಾಳೆಯ ಮೌಲ್ಯಮಾಪನ ಸಮಯದಲ್ಲಿ ಉಂಟಾಗುವ ಪರಿಣಾಮಗಳಿಗೆ ವೈಯಕ್ತಿಕವಾಗಿ ನೀವೇ ಜವಾಬ್ದಾರರಾಗಿರುತ್ತೀರಿ.
4. ಪರೀಕ್ಷೆಯ ಸಮಯದಲ್ಲಿ:
   a) ಪ್ರತಿಯೊಂದು ಪ್ರಶ್ನೆಯನ್ನು ಜಾಗ್ರತೆಯಿಂದ ಓದಿರಿ.
   b) ಪ್ರತಿ ಪ್ರಶ್ನೆಯ ಕೆಳಗೆ ನೀಡಿರುವ ನಾಲ್ಕು ಲಭ್ಯ ಆಯ್ಕೆಗಳಲ್ಲಿ ಅತ್ಯಂತ ಸರಿಯಾದ/ ಸೂಕ್ತವಾದ ಉತ್ತರವನ್ನು ನಿರ್ಧರಿಸಿ.
   c) ಓ.ಎಂ.ಆರ್. ಹಾಳೆಯಲ್ಲಿನ ಸಂಬಂಧಿಸಿದ ಪ್ರಶ್ನೆಯ ವೃತ್ತಾಕಾರವನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ತುಂಬಿರಿ. ಉದಾಹರಣೆಗೆ, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆಯಲ್ಲಿ ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ 8ಕ್ಕೆ "C" ಸರಿಯಾದ ಉತ್ತರವಾಗಿದ್ದರೆ, ನೀಲಿ/ಕಪ್ಪು ಬಾಲ್ ಪಾಯಿಂಟ್ ಪೆನ್ ಬಳಸಿ ಓ.ಎಂ.ಆರ್. ಉತ್ತರ ಹಾಳೆಯ ಕ್ರಮ ಸಂಖ್ಯೆ 8ರ ಮುಂದೆ ಈ ಕೆಳಗಿನಂತೆ ತುಂಬಿರಿ:

   ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ 8. Ⓐ Ⓑ ● Ⓓ (ಉದಾಹರಣೆ ಮಾತ್ರ) (ಬಾಲ್ ಪಾಯಿಂಟ್ ಪೆನ್ ಮಾತ್ರ ಉಪಯೋಗಿಸಿ)
5. ಉತ್ತರದ ಪೂರ್ವಸಿದ್ಧತೆಯ ಬರವಣಿಗೆಯನ್ನು (ಚಿತ್ತು ಕೆಲಸ) ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆಯಲ್ಲಿ ಒದಗಿಸಿದ ಖಾಲಿ ಜಾಗದಲ್ಲಿ ಮಾತ್ರವೇ ಮಾಡಬೇಕು (ಓ.ಎಂ.ಆರ್. ಉತ್ತರ ಹಾಳೆಯಲ್ಲಿ ಮಾಡಬಾರದು).
6. ಒಂದು ನಿರ್ದಿಷ್ಟ ಪ್ರಶ್ನೆಗೆ ಒಂದಕ್ಕಿಂತ ಹೆಚ್ಚು ವೃತ್ತಾಕಾರವನ್ನು ಗುರುತಿಸಲಾಗಿದ್ದರೆ, ಅಂತಹ ಉತ್ತರವನ್ನು ತಪ್ಪು ಎಂದು ಪರಿಗಣಿಸಲಾಗುತ್ತದೆ ಮತ್ತು ಯಾವುದೇ ಅಂಕವನ್ನು ನೀಡಲಾಗುವುದಿಲ್ಲ. ಓ.ಎಂ.ಆರ್. ಹಾಳೆಯಲ್ಲಿನ ಉದಾಹರಣೆ ನೋಡಿ.
7. ಅಭ್ಯರ್ಥಿ ಮತ್ತು ಕೊಠಡಿ ಮೇಲ್ವಿಚಾರಕರು ನಿರ್ದಿಷ್ಟಪಡಿಸಿದ ಸ್ಥಳದಲ್ಲಿ ಓ.ಎಂ.ಆರ್. ಹಾಳೆಯ ಮೇಲೆ ಸಹಿ ಮಾಡಬೇಕು.
8. ಅಭ್ಯರ್ಥಿಯು ಪರೀಕ್ಷೆಯ ನಂತರ ಕೊಠಡಿ ಮೇಲ್ವಿಚಾರಕರಿಗೆ ಮೂಲ ಓ.ಎಂ.ಆರ್. ಉತ್ತರ ಹಾಳೆ ಮತ್ತು ವಿಶ್ವವಿದ್ಯಾನಿಲಯದ ಪ್ರತಿಯನ್ನು ಹಿಂದಿರುಗಿಸಬೇಕು.
9. ಅಭ್ಯರ್ಥಿಯು ಪ್ರಶ್ನೆ ಪುಸ್ತಕವನ್ನು ಮತ್ತು ಓ.ಎಂ.ಆರ್. ಅಭ್ಯರ್ಥಿಯ ಪ್ರತಿಯನ್ನು ತಮ್ಮ ಜೊತೆ ತೆಗೆದುಕೊಂಡು ಹೋಗಬಹುದು.
10. ಕ್ಯಾಲ್ಕುಲೇಟರ್, ಪೇಜರ್ ಮತ್ತು ಮೊಬೈಲ್ ಫೋನ್‌ಗಳನ್ನು ಪರೀಕ್ಷಾ ಕೊಠಡಿಯ ಒಳಗೆ ಅನುಮತಿಸಲಾಗುವುದಿಲ್ಲ.
11. ಅಭ್ಯರ್ಥಿಯು ದುಷ್ಕೃತ್ಯದಲ್ಲಿ ತೊಡಗಿರುವುದು ಕಂಡುಬಂದರೆ, ಅಂತಹ ಅಭ್ಯರ್ಥಿಯನ್ನು ಕೋರ್ಸ್‌ಗೆ ಪರಿಗಣಿಸಲಾಗುವುದಿಲ್ಲ ಮತ್ತು ನಿಯಮಗಳ ಪ್ರಕಾರ ಅಂತಹ ಅಭ್ಯರ್ಥಿಯ ವಿರುದ್ಧ ಕ್ರಮ ಕೈಗೊಳ್ಳಲಾಗುವುದು.
12. ಈ ಪ್ರವೇಶ ಪರೀಕ್ಷೆಯಲ್ಲಿ ಅರ್ಹರಾಗಲು ಒಟ್ಟು 50 ಅಂಕಗಳಲ್ಲಿ SC/ST/Cat-I ಅಭ್ಯರ್ಥಿಗಳು ಕನಿಷ್ಠ 8 ಅಂಕಗಳನ್ನು, OBC ಅಭ್ಯರ್ಥಿಗಳು ಕನಿಷ್ಠ 9 ಅಂಕಗಳನ್ನು ಮತ್ತು ಇನ್ನಿತರ ಅಭ್ಯರ್ಥಿಗಳು ಕನಿಷ್ಟ 10 ಅಂಕಗಳನ್ನು ಪಡೆಯತಕ್ಕದ್ದು.

ಓ.ಎಂ.ಆರ್. ಹಾಳೆಯನ್ನು ತುಂಬಲು ಸೂಚನೆಗಳು

1. ಪ್ರತಿಯೊಂದು ಪ್ರಶ್ನೆಗೆ ಒಂದೇ ಒಂದು ಅತ್ಯಂತ ಸೂಕ್ತವಾದ/ಸರಿಯಾದ ಉತ್ತರವಿರುತ್ತದೆ.
2. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ ಒಂದು ವೃತ್ತವನ್ನು ಮಾತ್ರ ನೀಲಿ ಅಥವಾ ಕಪ್ಪು ಬಾಲ್ ಪಾಯಿಂಟ್ ಪೆನ್‌ನಿಂದ ಮಾತ್ರ ತುಂಬತಕ್ಕದ್ದು. ಉತ್ತರವನ್ನು ಮಾರ್ಪಡಿಸಲು ಪ್ರಯತ್ನಿಸಬೇಡಿ.
3. ವೃತ್ತದೊಳಗಿರುವ ಅಕ್ಷರವು ಕಾಣದಿರುವಂತೆ ವೃತ್ತವನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ತುಂಬುವುದು.
4. ಓ.ಎಂ.ಆರ್. ಹಾಳೆಯಲ್ಲಿ ಯಾವುದೇ ಅನಾವಶ್ಯಕ ಗುರುತುಗಳನ್ನು ಮಾಡಬೇಡಿ.
5. ಉತ್ತರಿಸಿದ ಪ್ರಶ್ನೆಗಳ ಒಟ್ಟು ಸಂಖ್ಯೆಯನ್ನು O.M.R. ಹಾಳೆಯಲ್ಲಿ ನಿಗದಿಪಡಿಸಿರುವ ಜಾಗದಲ್ಲಿ ನಮೂದಿಸತಕ್ಕದ್ದು, ಇಲ್ಲವಾದಲ್ಲಿ O.M.R. ಹಾಳೆಯನ್ನು ಮೌಲ್ಯಮಾಪನಕ್ಕೆ ಪರಿಗಣಿಸುವುದಿಲ್ಲ.

Note : English version of the instructions is printed on the front cover of this booklet.