

**UNIVERSITY OF MYSORE**  
Postgraduate Entrance Examination October - 2022



**QUESTION PAPER  
BOOKLET NO.**

**100106**

**Entrance Reg. No.**

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**SUBJECT CODE : 03**

**QUESTION BOOKLET**

(Read carefully the instructions given in the Question Booklet)

**COURSE : M.Com.**

**SUBJECT : GROUP - 3 : COMMERCE (FINANCIAL SERVICE)**

**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. (A) (B) (C) (D) (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. Grapevine system of communication is associated with
  - (A) Formal Communication
  - (B) Informal Communication
  - (C) Horizontal Communication
  - (D) Vertical Communication
  
2. The main advantage of functional organisation is
  - (A) Flexibility
  - (B) Authority
  - (C) Experience
  - (D) Specialisation
  
3. Decisions which can be changed or totally revoked are called
  - (A) Reversible
  - (B) Trial and error
  - (C) Experimental
  - (D) None of the above
  
4. From the following statements which statement is not correct with reference to planning?
  - (A) Planning is a pre-requisite for Controlling
  - (B) Planning does not lead to rigidity
  - (C) Planning enables a manager to look ahead and anticipate future
  - (D) Planning facilitates co-ordination among departments and individuals in the organisation
  
5. The correct sequence in formation of a contract is
  - (A) Offer, Acceptance, Agreement, Consideration
  - (B) Offer, Consideration, Acceptance, Agreement
  - (C) Agreement, Consideration, Offer, Acceptance
  - (D) Offer, Acceptance, Consideration, Agreement
  
6. Essential elements of a valid contract does not include
  - (A) Capacity of contract
  - (B) Free consent
  - (C) Adequacy of consideration
  - (D) None of the above

16. Depreciation is a process of

- (A) Apportionment
- (B) Valuation
- (C) Allocation
- (D) None of the above

17. Which of the following items does not match with receipts and payments account?

- (A) It is a summarized cash book
- (B) Transactions are recorded in it on cash basis
- (C) It records revenue transactions only
- (D) It serves the purpose of a real account

18. Premium received on issue of shares is shown on

- (A) Asset side of the balance sheet
- (B) Liability side of the balance sheet
- (C) Credit side of the P & L account
- (D) Debit side of the P & L account

19. The GATT (General Agreement on Trade and Tariffs) was signed during

- (A) 1945
- (B) 1947
- (C) 1980
- (D) 1995

20. A company formulates different strategies for different markets and work like a domestic company in each country where they operate with distinct policies and strategies suitable to that country concerned is a -

- (A) International Company
- (B) Multinational Company
- (C) Global Company
- (D) Transnational Company

21. An approach where a. company exports the same product designed for domestic market to foreign market is
- (A) Polycentric Approach (B) Regiocentric Approach  
(C) Ethnocentric Approach (D) Geocentric Approach
22. India is a member country of which of the following organisations?
- (A) SAARC (B) ASEAN  
(C) EU (D) NAFTA
23. Which of the following is not a function of the World Trade Organization?
- (A) Supervises debates and negotiations between member countries  
(B) Implementation of trade agreements between member countries  
(C) Resolves disputes and conflicts between member countries  
(D) Lends money to countries so that they can trade with other member countries
24. Under ABC method of material control, the materials are classified according to \_\_\_\_\_.
- (A) Its value (B) Its usage  
(C) Its nature (D) Its availability
25. Prime cost includes
- (A) Direct materials, direct wages and indirect expenses  
(B) Indirect materials and indirect labour and indirect expenses  
(C) Direct materials, direct wages and direct expenses  
(D) Direct materials, indirect wages and indirect expenses

26. Which of these is not an objective of Cost accounting?

- (A) Ascertainment of cost
- (B) Determination of selling price
- (C) Cost control and cost reduction
- (D) Assisting shareholders in decision making

27. Reconstruction of a company takes place when

- I. The company is undercapitalized
- II. Company has incurred heavy losses which must be written off
- III. The company is overcapitalized

Which one of the following is correct?

- (A) (I) and (II) only
- (B) (I) and (III) only
- (C) (II) and (III) only
- (D) All the above

28. Difference between standard cost and actual cost is called as

- (A) Wastage
- (B) Loss
- (C) Variance
- (D) Profit

29. Which one of the following statements is true?

- (A) Capital expenditure does not affect the profitability of a concern but revenue expenditure does.
- (B) Capital expenditure affects the profitability of a concern directly but revenue expenditure does not.
- (C) Capital expenditure affects the profitability of a concern indirectly but revenue expenditure affects directly.
- (D) Both capital expenditure and revenue expenditure affect the profitability of a concern directly.

30. De-marketing strategy normally arise in case of
- (A) Excess of demand
  - (B) Shortage of raw materials
  - (C) Shortage of factors of production for short period of time
  - (D) All the above
31. The core objective of the Product guaranty strategy is to
- (A) Provide free services
  - (B) Re-pay money
  - (C) Exchange the product
  - (D) Built the confident in the minds of the consumers
32. Product guaranty is a promise made by -
- (A) Manufacturer to buyer
  - (B) Seller to buyer
  - (C) Sales Exchange to consumer
  - (D) All the above
33. Disposable income means \_\_\_\_\_ (as per economic model)
- (A) Total income of the consumer
  - (B) Total Income - committed expenditure
  - (C) Borrowed from outside
  - (D) All the above
34. Block box means -
- (A) Consumer rights
  - (B) Consumers psyche
  - (C) Consumer satisfaction
  - (D) Consumer relations management
35. The difference between the maximum and minimum values of a given series is called :
- (A) Class interval
  - (B) Spread
  - (C) Frequency
  - (D) Range

7. Anticipatory breach of a contract takes place
- (A) Before the performance is due
  - (B) At the time when the contract is entered into
  - (C) During the performance of the contract
  - (D) At the time when the performance is due

8. A contract of insurance and contract of indemnity is a
- (A) Contract of guarantee
  - (B) Wagering contract
  - (C) Void contract
  - (D) Contingent contract

9. In the question given below there are two statements, labeled as Assertion (A) and Reason(R). In the context of two statements, which one of the following is correct?

Assertion (A) : The agreement is supported by a lawful consideration.

Reason (R) : There must be an agreement to form a valid contract.

- (A) Both (A) and (R) are true and (R) is the correct explanation of (A)
- (B) Both (A) and (R) are true, but (R) is not the correct explanation of (A)
- (C) (A) is true, but (R) is false
- (D) (A) is false, but (R) is true

10. The present value of the future contributions of employees is one of the methods of

- (A) HR Accounting
- (B) Inflation Accounting
- (C) Social Accounting
- (D) Responsibility Accounting

11. The highest administrative authority for Income Tax in India is \_\_\_\_\_

- (A) Finance Minister
- (B) CBDT
- (C) President of India
- (D) Director of Income tax

12. An individual assessee should have a valid \_\_\_\_\_ for registering with the e-filing

(A) TAN

(B) PAN

(C) TIN

(D) GSTIN

13. Assertion (A) : Ratio analysis is one of the tools employed to know the financial health of a concern.

Reason (R) : Ratio analysis is not the only technique available to take investment decision.

Codes :

(A) Both (A) and (R) are true and (R) is the correct explanation of (A)

(B) Both (A) and (R) are true, but (R) is incorrect explanation of (A)

(C) (A) is true, but (R) is false

(D) (A) is false, but (R) is true

14. Generally sacrifice ratio is concerned with the situation of

(A) Admission of a new partner

(B) Retirement of a partner

(C) Dissolution of firm

(D) Conversion of firm into company

15. Which of the following statements is true with respect to debentures?

(A) a debenture issued at a discount can be redeemed at a premium

(B) a debenture holder is an owner of a company

(C) a debenture holder can get his money back only on the liquidation of the company

(D) a debenture holder receives interest only in the event of profits



36. What is the probability of getting odd numbers when a dice is thrown?  
(A)  $1/2$  (B) 1  
(C) 3 (D)  $3/2$
37. Which of the following sampling methods is a probability method?  
(A) Quota (B) Judgement  
(C) Simple random (D) Convenience
38. For two variables, X and Y, maximum number of regression lines be  
(A) One (B) Two  
(C) Three (D) Four
39. 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
40. Differentiation of  $\log x$  is :  
(A)  $x$  (B)  $1/x$   
(C)  $x^2$  (D)  $2x$
41. The simple interest on Rs. 2,500 for 3 years at 12% interest per annum is :  
(A) Rs. 450 (B) Rs. 600  
(C) Rs. 750 (D) Rs. 900
42. What is the fourth proportional to 2, 7, and 8?  
(A) 24 (B) 28  
(C) 12 (D) 30
43. Recruitment is concerned with the process of  
(A) Selection of right candidate  
(B) Developing a pool of potential employees  
(C) Inviting applications for jobs  
(D) None of the above

44. Which of the following is an internal source of finance?  
(A) Factoring (B) Trade credit  
(C) Retained earnings (D) All the above
45. Financial management is mainly concerned with?  
(A) All aspects of acquiring and utilizing financial resources for firms activities  
(B) Arrangement of funds  
(C) Efficient management of every business  
(D) Profit maximization
46. An individual who starts and manages a new enterprise is called  
(A) An entrepreneur (B) A Promoter  
(C) A Leader (D) A Manager
47. Which of these is also known as corporate venturing?  
(A) Acquisition (B) Entrepreneurship  
(C) Mergers (D) None of the above
48. EDP course content contains \_\_\_\_\_.  
(A) General introduction to entrepreneurs  
(B) Motivation training  
(C) Managerial skills  
(D) All the above
49. Which of the following is not a characteristic of entrepreneurship?  
(A) Risk taking (B) Innovation  
(C) Managerial training (D) Creative activity
50. Entrepreneurs take  
(A) Moderate risk (B) Calculated risk  
(C) No risk (D) Heavy risk



# 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 ಅಭ್ಯ 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. (A) (B) (C) (D) (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 ಕನಿಷ್ಠ 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.