

Test Date	25/09/2025
Test Time	2:00 PM - 5:00 PM
Subject	PGT Commerce

Section : **Mental Ability and Reasoning Ability**

Q.1 Based on the English alphabetical order, three of the following four letter-cluster pairs are alike in a certain way and thus form a group. Which is the letter-cluster pair that DOES NOT belong to that group?

(Note: The odd one out is not based on the number of consonants/vowels or their position in the letter-cluster.)

- Ans
- ☒ 1. TQ–NK
 - ☒ 2. JG–DA
 - ☒ 3. HE–BY
 - ☒ 4. PM–II

Q.2 If 'A' stands for '÷', 'B' stands for '×', 'C' stands for '+' and 'D' stands for '–', what will come in place of the question mark (?) in the following equation?

$$6 \text{ B } 3 \text{ D } 16 \text{ A } 2 \text{ C } 3 = ? \text{ D } 5$$

- Ans
- ☒ 1. 22
 - ☒ 2. 16
 - ☒ 3. 18
 - ☒ 4. 14

Q.3 In a certain code language, 'FROM' is coded as '3478' and 'ROME' is coded as '8370'. What is the code for 'E' in the given code language?

- Ans
- ☒ 1. 0
 - ☒ 2. 8
 - ☒ 3. 7
 - ☒ 4. 4

Q.4 Each of E, X, A, C, T, L and Y has an exam on a different day of a week, starting from Monday and ending on Sunday of the same week. Y has the exam on Thursday, and C has the exam on Saturday. X has the exam immediately before L. T has the exam on one of the days after A. E has the exam immediately after L. Who has the exam on Monday?

- Ans
- ☒ 1. L
 - ☒ 2. T
 - ☒ 3. X
 - ☒ 4. A

Q.5 Below are given two sets of numbers. In each set of numbers, a certain mathematical operation on first number results in the second number. Similarly, certain mathematical operation on second number results in the third number and so on. Which of the given options follows the same set of operations as in question?

(NOTE – A two/three-digit number cannot be broken into individual digits for operations e.g. if 37 is followed by 10, the operation cannot be 3+7 as a two-digit number cannot be broken into individual digits)

$$6 - 15 - 22 - 18 ; 4 - 11 - 18 - 14$$

- Ans
- ☒ 1. 13 – 23 – 30 – 26
 - ☒ 2. 9 – 21 – 28 – 24
 - ☒ 3. 18– 19 – 26 – 30
 - ☒ 4. 7 – 17 – 10 – 6

Q.6 Each of L, M, N, O, S, T, and U has an exam on a different day of the week, starting from Monday and ending on Sunday of the same week.
O has the exam on Tuesday. Only three people have their exams between M and S. T has the exam on one of the days before O. U has the exam immediately before S. Only N has the exam between U and L. Who among the following has the exam on Thursday?

Ans  1. L
 2. M
 3. U
 4. N

Q.7 Based on the English alphabetical order, three of the following four letter-cluster pairs are alike in a certain way and thus form a group. Which is the letter-cluster pair that DOES NOT belong to that group?
(Note: The odd one out is not based on the number of consonants/vowels or their position in the letter-cluster.)

Ans  1. LP – FA
 2. OS – ID
 3. JN – DY
 4. FI – ZU

Q.8 In the following number-pairs, the second number is obtained by applying certain mathematical operations to the first number. Which numbers should replace X and Y so that the pattern followed by the two numbers on the left side of :: is the same as that on the right side of :: ?
(NOTE: Operations should be performed on the whole numbers, without breaking down the numbers into its constituent digits. E.g. 13 – Operations on 13 such as adding/subtracting/multiplying, etc. to 13 can be performed. Breaking down 13 into 1 and 3 and then performing mathematical operations on 1 and 3 is not allowed.)

X : 165 :: 9 : Y

Ans  1. X = 14 , Y = 54
 2. X = 13 , Y = 77
 3. X = 15 , Y = 101
 4. X = 12 , Y = 109

Q.9 Which of the following letter-clusters should replace # and % so that the pattern and relationship followed between the letter-cluster pair on the left side of :: is the same as that on the right side of :: ?

: GEC :: BZX : %

Ans  1. # =>NNL, %=USQ
 2. # =NLI, %=TRP
 3. # =NLJ, %=USQ
 4. # =NLJ, %=URR

Q.10 Rishika starts from point A and drives 13 km towards west. He then takes a left turn and drives 3 km. He takes a final left turn and drives 16 km and stops at point B. Puram starts from point P, which is 12 km east of point A, and drives 12 km towards east. He then takes a right turn and drives 3 km. He takes a final right turn and drives 4 km and stops at point Q. What is the shortest distance between point Q and point B? (All turns are 90° turns only unless specified.)

Ans  1. 17 km
 2. 18 km
 3. 16 km
 4. 15 km

Q.11 In the following series, only one letter-cluster is incorrect. Select the INCORRECT letter-cluster.

GJC HKD ILE JNF KNG LOH

Ans  1. LOH
 2. HKD
 3. JNF
 4. KNG

Q.12 Which of the following letter-clusters should replace # and % so that the pattern and relationship followed between the letter-cluster pair on the left side of :: is the same as that on the right side of :: ?

: KLM :: MOP : %

- Ans**
- ☒ 1. # = KLL, % = MOQ
 - ☐ 2. # = KLN, % = MOP
 - ☐ 3. # = JKM, % = NQP
 - ☐ 4. # = JKN, % = NQR

Q.13 What should come in place of the question mark (?) in the given series?

18 12 20 14 22 ?

- Ans**
- ☐ 1. 14
 - ☐ 2. 22
 - ☐ 3. 20
 - ☒ 4. 16

Q.14 What should come in place of the question mark (?) in the given series in order to make it logically complete?

BO20 FP29 JQ40 NR53 ?

- Ans**
- ☐ 1. KU51
 - ☒ 2. RS68
 - ☐ 3. PL53
 - ☐ 4. FR53

Q.15 In a certain code language,
E + F means 'E is the wife of F',
E – F means 'E is the father of F',
E x F means 'E is the husband of F' and
E ÷ F means 'E is the mother of F'.

How is P related to T if 'P x Q ÷ R x S ÷ T'?

- Ans**
- ☐ 1. Mother's father
 - ☐ 2. Mother's brother
 - ☐ 3. Father's brother
 - ☒ 4. Father's father

Q.16 This question is based on the five, three–digit numbers given below.

(Left) 739 432 526 231 894 (Right)

(Example- 697 – First digit = 6, second digit = 9 and third digit = 7)

What will be the resultant if the product of the second digit of the highest number and the first digit of the lowest number is added to the third digit of the second highest number?

- Ans**
- ☒ 1. 27
 - ☐ 2. 21
 - ☐ 3. 18
 - ☐ 4. 32

Q.17 Read the given statements and conclusions carefully. Assuming that the information given in the statements is true, even if it appears to be at variance with commonly known facts, decide which of the given conclusions logically follow(s) from the statements.

Statements:

All jugs are cobras.

All cobras are bats.

Some bats are powders.

Conclusions:

(I) : All jugs are bats.

(II) : Some powders are jugs.

- Ans**
- ☐ 1. Only conclusion (II) follows
 - ☐ 2. Both conclusions (I) and (II) follow
 - ☐ 3. Neither conclusion (I) nor (II) follows
 - ☒ 4. Only conclusion (I) follows

Q.18 E, F, G, H, Q, R, S and T are sitting around a square table facing the center of the table. Some of them are sitting at the corners while some are sitting at the exact center of the sides. G sits second to the right of E. E does not sit at any of the corners. Only three people sit between G and T when counted from the right of G. S does not sit at any of the corners. H is not an immediate neighbour of E or T. Only three people sit between H and Q. R is not an immediate neighbour of G. Who sits third to the left of F?

- Ans**
- ☐ 1. R
 - ☐ 2. H
 - ☐ 3. S
 - ☒ 4. T

Q.19 If '+' means '-', '-' means '×', '×' means '÷', '÷' means '+', then what will come in place of the question mark (?) in the following equation?

$$15 - 6 \div 5 + 81 \times 3 = ?$$

- Ans**
- ☐ 1. 67
 - ☐ 2. 65
 - ☐ 3. 66
 - ☒ 4. 68

Q.20 This question is based on the following words.

GEL FIX RAY GEM

How many letters are there between the second letter of the second word from the right and the second letter of the first word from the left as per English alphabetical order?

- Ans**
- ☐ 1. Four
 - ☒ 2. Three
 - ☐ 3. Two
 - ☐ 4. One

Section : **General Awareness**

Q.1 The 71st Constitutional Amendment Act of the Indian Constitution has increased the number of official languages from _____ to 22.

- Ans**
- ☐ 1. 19
 - ☐ 2. 15
 - ☒ 3. 18
 - ☐ 4. 16

Q.2	Which of the following is the year when the India's first Armed Forces Tribunal was set up?
Ans	 1. 2010  2. 2012  3. 2011  4. 2009
Q.3	Which among the following best describes NASA-ISRO Synthetic Aperture Radar (NISAR) satellite launched in July 2025?
Ans	 1. An unmanned spacecraft for lunar exploration  2. An interplanetary probe studying Mars atmosphere  3. A sophisticated earth-observation satellite  4. A deep-space telescope for observing distant galaxies
Q.4	Which of the following Legislative Acts was responsible for the creation of the Federal Court of India?
Ans	 1. The Indian Councils Act, 1909  2. The Government of India Act, 1935  3. The Government of India Act, 1919  4. The Indian Independence Act, 1947
Q.5	Which of the following is the first language in India to be accorded the classical language status in 2004?
Ans	 1. Sanskrit  2. Kannada  3. Tamil  4. Telugu
Q.6	Which of the following statements about the Lakshadweep Islands is correct?
Ans	 1. Wheeler Island is a part of the Lakshadweep group.  2. A dormant volcano named Narcondam is located in Lakshadweep.  3. Lakshadweep Islands are located in the Bay of Bengal.  4. Kavaratti Island is the administrative headquarters of Lakshadweep.
Q.7	What was the main reason for widespread agitation in India against the arrival of the Simon Commission in 1928?
Ans	 1. It increased land revenue on peasants.  2. It abolished local self-government.  3. It recommended the partition of India.  4. It had no Indian members.
Q.8	Which of the following is a Rabi crop of the northern states of India?
Ans	 1. Gram  2. Cotton  3. Rice  4. Maize
Q.9	Which among the following states have launched Rajiv Yuva Vikasam Scheme in March 2025 to empower youth from SC, ST, BC and minority communities?
Ans	 1. Karnataka  2. Andhra Pradesh  3. Tamil Nadu  4. Telangana

Q.10	Which of the following newspapers was started by Bal Gangadhar Tilak in English?
Ans	1. Swaraj 2. India Wins Freedom 3. Kesari 4. Mahratta
Q.11	Kolihan copper mines are located in which of the following states?
Ans	1. Andhra Pradesh 2. Madhya Pradesh 3. Rajasthan 4. Jharkhand
Q.12	Which ecological concept was introduced by Charles Elton in 1927?
Ans	1. Evolutionary ecology 2. Biogeochemical cycle 3. Pyramid of numbers 4. Dominance hierarchies
Q.13	What industrial policy model did India adopt, according to the Industrial Policy Resolution of 1948?
Ans	1. A fully socialist economy with complete state ownership of industries 2. A mixed economy model with both public and private sectors playing significant roles 3. A laissez-faire model with minimal government intervention in industry 4. A purely capitalist model driven by private enterprise
Q.14	Which of the following pairs of categories of States and Union Territories in the SDG India Index, published by NITI Aayog is/are correctly matched?
	Category Index Score 1. Aspirant 0-49 2. Performer 50-64 3. Front-Runner 65-99 4. Achiever 100
Ans	1. 3 and 4 only 2. 1, 2, 3 and 4 3. 2 only 4. 1 and 3 only
Q.15	The Guptas issued a large number of _____ coins called Dinaras.
Ans	1. gold 2. silver 3. copper 4. bronze
Q.16	Who is the author of the book 'The Conscience Network: A Chronicle of Resistance to a Dictatorship' launched in June 2025?
Ans	1. Ramachandra Guha 2. Palagummi Sainath 3. Sugata Srinivasaraju 4. Shashi Tharoor
Q.17	Why is the Industrial Policy Resolution (IPR) of 1956, often referred to as the ‘Economic Constitution of India’?
Ans	1. It abolished private ownership in all key industries 2. It introduced a socialist economy and banned foreign investments 3. It initiated liberalisation and privatisation of major industries 4. It classified industries into sectors and laid the foundation for public sector-led growth

Q.18 The Central Information Commission (CIC) was established under which of the following Acts?

- Ans**
- ☐ 1. Public Records Act, 1993
 - ☒ 2. Right to Information Act, 2005
 - ☐ 3. Information Technology Act, 2000
 - ☐ 4. Indian Evidence Act, 1872

Q.19 Which country hosted the 6th Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC) Summit in April 2025?

- Ans**
- ☐ 1. India
 - ☒ 2. Thailand
 - ☐ 3. Sri Lanka
 - ☐ 4. Bangladesh

Q.20 Which of the following options has a Chinese letter arrangement?

- Ans**
- ☐ 1. Mycobacterium tuberculosis
 - ☒ 2. Corynebacterium diphtheriae
 - ☐ 3. Clostridium tetani
 - ☐ 4. Bacillus anthracis

Section : **Numerical Aptitude and Data Interpretation**

Q.1 An item is marked 164% higher than its cost price. Even after allowing a discount on the marked price, the shopkeeper earned 32% profit. Find the discount percentage allowed by the shopkeeper.

- Ans**
- ☐ 1. 47%
 - ☐ 2. 54%
 - ☒ 3. 50%
 - ☐ 4. 48%

Q.2 A sum of ₹400 is invested in a bank at the rate of 15% interest per annum compounded annually. On maturity, the amount payable becomes ₹529. Find the time period of the investment.

- Ans**
- ☐ 1. 1.5 years
 - ☐ 2. 2.5 years
 - ☒ 3. 2 years
 - ☐ 4. 1 year

Q.3 A man covers distances of 1488 km, 1014 km, and 780 km at the speed of 12 km/hr, x km/hr and 13 km/hr, respectively. If his average speed for the whole journey is 16 km/hr, then what is the value of x?

- Ans**
- ☒ 1. 48
 - ☐ 2. 45
 - ☐ 3. 44
 - ☐ 4. 50

Q.4 $6010.6 \times 882.9 \times 0.25$ is equal in value to:

- Ans**
- ☐ 1. $6.0106 \times 8.829 \times 250$
 - ☐ 2. $601.06 \times 882.9 \times 250$
 - ☐ 3. $6.0106 \times 88.29 \times 25$
 - ☒ 4. $60.106 \times 8829 \times 2.5$

Q.5 Rupesh purchased 10 kg of rice at the rate of ₹35 per kg and 31 kg of rice at ₹45 per kg. He sold the mixture at the rate of ₹42 per kg. Find his loss (in ₹).

- Ans**
- ☐ 1. 18
 - ☒ 2. 23
 - ☐ 3. 28
 - ☐ 4. 31

Q.6 The average of 7 numbers is 23. If each number is decreased by 4, what will be the new average?

- Ans**
- ☒ 1. 19
 - ☐ 2. 23
 - ☐ 3. 15
 - ☐ 4. 7

Q.7 On an item having a marked price of ₹4,600, Ramesh was offered successive discounts of 50% and 20%, respectively, while Suresh was offered a single discount of 56%. Who paid more for the item and by how much?

- Ans**
- ☐ 1. Suresh, ₹202
 - ☐ 2. Suresh, ₹170
 - ☒ 3. Suresh, ₹184
 - ☐ 4. Suresh, ₹166

Q.8 Pipe A can fill an empty cistern alone in 21 hours and pipe B can fill the same cistern alone in 19 hours. The time taken by them to fill half of the cistern by operating together will be:

- Ans**
- ☐ 1. $2\frac{79}{80}$ hours
 - ☐ 2. $13\frac{79}{80}$ hours
 - ☒ 3. $4\frac{79}{80}$ hours
 - ☐ 4. $11\frac{79}{80}$ hours

Q.9 If $15 : 81 :: 70 : A$, then find the value of A.

- Ans**
- ☐ 1. 381
 - ☒ 2. 378
 - ☐ 3. 375
 - ☐ 4. 379

Q.10 Gopi and Kohli move towards town B starting from town A, at a speed of 81 km/hr and 90 km/hr, respectively. If Kohli reaches town B 42 minutes earlier than Gopi, what is the distance between towns A and B?

- Ans**
- ☐ 1. 577 km
 - ☐ 2. 570 km
 - ☐ 3. 566 km
 - ☒ 4. 567 km

Q.11 The area (in cm^2) of an equilateral triangle of side 64 cm is:

- Ans**
- ☒ 1. $1024\sqrt{3}$
 - ☐ 2. $1026\sqrt{3}$
 - ☐ 3. $1023\sqrt{3}$
 - ☐ 4. $1019\sqrt{3}$

Q.12 A can complete a piece of work in 24 days and B can complete it in 21 days. If they work on alternate days, starting with B on the first day, then in how many days will the work be finished?

Ans  1. 22

 2. $22\frac{3}{8}$

 3. $23\frac{3}{8}$

 4. $\frac{3}{8}$

Q.13 Study the given table of students studying in colleges A, B and C in the given years and answer the question that follows.

YEARS	COLLEGES					
	A		B		C	
	ADMITTED	LEFT	ADMITTED	LEFT	ADMITTED	LEFT
2019	1140	890	1070	940	1290	1010
2020	1235	920	1060	740	1195	980
2021	1135	980	1180	865	1290	950

What is the difference between the number of students admitted from colleges B and C in the year 2019, 2020 and 2021?

Ans  1. 305

 2. 375

 3. 465

 4. 395

Q.14 Find the number of bricks, each measuring 50 cm × 30 cm × 56 cm, required to construct a wall 39 m long, 28 m high and 0.5 m thick, while the sand and cement mixture occupies 10% of the total volume of wall.

Ans  1. 5600

 2. 5850

 3. 6000

 4. 5700

Q.15 Find the value of m for which it satisfies:

$$\left(\frac{27}{4}\right)^9 \times \left(\frac{4}{27}\right)^2 \times \left(\frac{27}{4}\right)^{10} = \left(\frac{4}{27}\right)^{4m+10}$$

Ans  1. $-\frac{27}{4}$

 2. $-\frac{33}{4}$

 3. $-\frac{35}{4}$

 4. $-\frac{25}{4}$

Q.16 In an election between two candidates, 80% of the registered voters cast their vote and 7% of the votes polled were found invalid. The winning candidate got 90% of the valid votes and won the election by a margin of 372 votes. How many voters were registered?

- Ans**
- ☐ 1. 622
 - ☒ 2. 625
 - ☐ 3. 618
 - ☐ 4. 626

Q.17 The volume (in cm^3) of a wire of diameter 10 cm and length 42 m is (use $\pi = 22/7$):

- Ans**
- ☐ 1. 330900
 - ☐ 2. 331000
 - ☒ 3. 330000
 - ☐ 4. 329700

Q.18 After decreasing 68% in the actual cost price, the reduced cost price of an article is ₹1,056. The actual cost price of the article (in ₹) is:

- Ans**
- ☐ 1. 337.92
 - ☐ 2. 1,490
 - ☒ 3. 3,300
 - ☐ 4. 718.08

Q.19 At what rate (in percentage) per annum will ₹3,750 give ₹750 as simple interest in 10 years?

- Ans**
- ☒ 1. 2
 - ☐ 2. 5
 - ☐ 3. 1
 - ☐ 4. 4

Q.20 A started a business with an investment of ₹28,000, and after a few months, B joined him and invested ₹24,000. At the end of the year, the total profit was divided between them in the ratio of 6 : 3. After how many months did B join the business?

- Ans**
- ☐ 1. 6
 - ☐ 2. 7
 - ☐ 3. 4
 - ☒ 4. 5

Section : English Language and Comprehension

Q.1 Select the most appropriate question tag to fill in the blank.

He wouldn't want to object to a critical evaluation of your thesis, _____?

- Ans**
- ☐ 1. can't he
 - ☐ 2. didn't he
 - ☒ 3. would he
 - ☐ 4. won't he

Q.2 Sentences of a paragraph are given below in jumbled order. Arrange the sentences in the correct order to form a meaningful and coherent paragraph.

P. Finally, it was a simple matter for me to slip my hand into his pocket and remove the notes.

Q. Therefore, I had made up my mind to do it.

R. One night, he was fast asleep on the bed.

S. I had been working for him for almost a month, and yet he trusted me completely.

T. I could hear the soft sound of his breathing, and then I prepared myself.

- Ans**
- ☒ 1. S-Q-R-T-P
 - ☐ 2. R-Q-S-T-P
 - ☐ 3. Q-R-T-P-S
 - ☐ 4. Q-S-R-P-T

Q.3 Select the most appropriate **ANTONYM** of the highlighted word in the given dialogue.

Meera: The essay was surprisingly succinct.

David: That is true. Unlike others, it did not go on unnecessarily.

- Ans**
- ☐ 1. Fragmented
 - ☐ 2. Lucid
 - ☒ 3. Verbose
 - ☐ 4. Trivial

Q.4 Identify the **INCORRECTLY** spelt word in the given paragraph and select the option that rectifies it.

Rosamond's preternatural grace in drawing-room soirees masked a perfidious manipulation of Middlemarch's haute bourgeoisie . Her sycophantic deference to Lord Miedlicote's hegemony was but a gambit to secure entry into aristocratic circles. Yet beneath this perspicacious social calculus lay an anachronistic yearning for a station immutable to the vulgar exigencies of trade.

- Ans**
- ☐ 1. soiris
 - ☒ 2. bourgeoisie
 - ☐ 3. perspicacious
 - ☐ 4. perfidious

Q.5 Select the most appropriate synonym of the highlighted word in the given dialogue.

Sahana: His tacit approval gave us the confidence to proceed.

Dr. Menon: Silence sometimes speaks volumes.

- Ans**
- ☐ 1. Conditional
 - ☒ 2. Implied
 - ☐ 3. Formal
 - ☐ 4. Passive

Q.6 Select the proverb from the options that best captures the meaning of the underlined segment.

During the busy holiday season, the bakery staff felt overwhelmed with all the special orders. But since everyone pitched in and worked efficiently, they were able to fulfill all the orders on time.

- Ans**
- ☐ 1. It takes a village to raise a child
 - ☐ 2. Honesty is the best policy
 - ☒ 3. Many hands make light work
 - ☐ 4. Grass is always greener on the other side

Q.7 Select the most appropriate question tag to fill in the blank.

You had better cite all your sources, _____?

- Ans**
- ☐ 1. didn't you
 - ☒ 2. hadn't you
 - ☐ 3. haven't you
 - ☐ 4. don't you

Q.8 Select the proverb that best fits the given situation.

Instead of working hard every day, he only studies the day before the exam. Naturally, he fails.

- Ans**
- ☐ 1. Look before you leap.
 - ☐ 2. Practice makes perfect.
 - ☒ 3. Haste makes waste.
 - ☐ 4. A stitch in time saves nine.

Q.9 Select the most appropriate form of the verb to fill in the blank.

She _____ her grandparents next year.

- Ans**
- ☒ 1. visit
 - ☒ 2. visited
 - ☒ 3. will visit
 - ☒ 4. visiting

Q.10 Select the most appropriate option to fill in the blank.

_____ Mohit and Rohit, there were a few students present in the class.

- Ans**
- ☒ 1. Within
 - ☒ 2. For
 - ☒ 3. Beside
 - ☒ 4. Besides

Q.11 Select the most appropriate option that can substitute the underlined words in the given sentence.

Despite his colleagues warning him, Mr. Sen believed things would improve. His habit of always seeing the positive side of situations was both admirable and risky.

- Ans**
- ☒ 1. Realism
 - ☒ 2. Fatalism
 - ☒ 3. Altruism
 - ☒ 4. Optimism

Q.12 Select the most appropriate option to fill in the blank.

The professor's lecture was _____ enlightening, offering profound insights into the complexities of quantum mechanics.

- Ans**
- ☒ 1. to
 - ☒ 2. less
 - ☒ 3. very
 - ☒ 4. too more

Q.13 Sentences of a paragraph are given below in jumbled order. Arrange the sentences in the correct order to form a meaningful and coherent paragraph.

P. The sun was warm, and the shade of the banyan tree was cool.
Q. Meanwhile, some children were playing in the dust of the narrow lane.
R. Above them, the kites swam lazily in the blue sky.
S. There, the old man sat with his back against the trunk.
T. Beside him, his grandson lay on the ground, looking up at the kites.

- Ans**
- ☒ 1. P-S-T-R-Q
 - ☒ 2. P-Q-R-S-T
 - ☒ 3. S-T-P-Q-R
 - ☒ 4. S-P-T-Q-R

Q.14 Identify the INCORRECTLY spelt word in the given paragraph.

The tauroctony unfolded with liturgic precision.: the dagger plunged into the neck of the bull, the scorpion clinging to its belly, the dog lapping the sacramental blood. Gwayan's voice rose, invoking *Deus Sol Invictus*, --- as the congregation shuddered at the palingenisis of light. Seraphic flames danced on the altar.

- Ans**
- ☒ 1. tauroctony
 - ☒ 2. palingenisis
 - ☒ 3. liturgic
 - ☒ 4. seraphic

Q.15 Identify the word that serves as the most appropriate substitute for the entire paragraph.

A situation characterised by a lack of government or control, often leading to disorder and chaos. This state of affairs can arise due to political instability, social unrest, or a breakdown of law and order.

- Ans**
-  1. Rebellion
 -  2. Insurgency
 -  3. Anarchy
 -  4. Mutiny

Comprehension:

Read the passage below and answer the questions that follow.

It was thus rather the exacting nature of my aspirations than any particular degradation in my faults, that made me what I was, and, with even a deeper trench than in the majority of men, severed in me those provinces of good and ill which divide and compound man's dual nature. In this case, I was driven to reflect deeply and inveterately on that hard law of life, which lies at the root of religion and is one of the most plentiful springs of distress.

Though so profound a double-dealer, I was in no sense a hypocrite; both sides of me were in dead earnest; I was no more myself when I laid aside restraint and plunged in shame, than when I laboured, in the eye of day, at the furtherance of knowledge or the relief of sorrow and suffering. And it chanced that the direction of my scientific studies, which led wholly towards the mystic and the transcendental, reacted and shed a strong light on this consciousness of the perennial war among my members.

It was on the moral side, and in my own person, that I learned to recognise the thorough and primitive duality of man; I saw that, of the two natures that contended in the field of my consciousness, even if I could rightly be said to be either, it was only because I was radically both; and from an early date, even before the course of my scientific discoveries had begun to suggest the most naked possibility of such a miracle, I had learned to dwell with pleasure, as a beloved daydream, on the thought of the separation of these elements.

From The Strange Case of Dr. Jekyll and Mr. Hyde by R. L. Stevenson

SubQuestion No : 16

Q.16 What fact is mentioned about the narrator's scientific studies in the passage?

- Ans**
-  1. They were directed towards mystical and transcendental subjects.
 -  2. They focused on practical applications of chemistry.
 -  3. They were abandoned due to moral concerns.
 -  4. They were primarily concerned with medical research.

Comprehension:

Read the passage below and answer the questions that follow.

It was thus rather the exacting nature of my aspirations than any particular degradation in my faults, that made me what I was, and, with even a deeper trench than in the majority of men, severed in me those provinces of good and ill which divide and compound man's dual nature. In this case, I was driven to reflect deeply and inveterately on that hard law of life, which lies at the root of religion and is one of the most plentiful springs of distress.

Though so profound a double-dealer, I was in no sense a hypocrite; both sides of me were in dead earnest; I was no more myself when I laid aside restraint and plunged in shame, than when I laboured, in the eye of day, at the furtherance of knowledge or the relief of sorrow and suffering. And it chanced that the direction of my scientific studies, which led wholly towards the mystic and the transcendental, reacted and shed a strong light on this consciousness of the perennial war among my members.

It was on the moral side, and in my own person, that I learned to recognise the thorough and primitive duality of man; I saw that, of the two natures that contended in the field of my consciousness, even if I could rightly be said to be either, it was only because I was radically both; and from an early date, even before the course of my scientific discoveries had begun to suggest the most naked possibility of such a miracle, I had learned to dwell with pleasure, as a beloved daydream, on the thought of the separation of these elements.

From The Strange Case of Dr. Jekyll and Mr. Hyde by R. L. Stevenson

SubQuestion No : 17

Q.17 What is the tone of the passage?

- Ans**
-  1. Angry and accusatory
 -  2. Introspective and philosophical
 -  3. Humorous and lighthearted
 -  4. Cheerful and optimistic

Comprehension:

Read the passage below and answer the questions that follow.

It was thus rather the exacting nature of my aspirations than any particular degradation in my faults, that made me what I was, and, with even a deeper trench than in the majority of men, severed in me those provinces of good and ill which divide and compound man's dual nature. In this case, I was driven to reflect deeply and inveterately on that hard law of life, which lies at the root of religion and is one of the most plentiful springs of distress.

Though so profound a double-dealer, I was in no sense a hypocrite; both sides of me were in dead earnest; I was no more myself when I laid aside restraint and plunged in shame, than when I laboured, in the eye of day, at the furtherance of knowledge or the relief of sorrow and suffering. And it chanced that the direction of my scientific studies, which led wholly towards the mystic and the transcendental, reacted and shed a strong light on this consciousness of the perennial war among my members.

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From The Strange Case of Dr. Jekyll and Mr. Hyde by R. L. Stevenson

SubQuestion No : 18

Q.18 Which statement best summarises the passage?

- Ans**
- ☐ 1. A scientist discovers the religious basis for human morality through mystical studies.
 - ☐ 2. A philosopher argues that human nature is essentially good but corrupted by society.
 - ☐ 3. A person struggles with hypocrisy and seeks redemption through scientific research.
 - ☒ 4. A narrator reflects on his dual nature, recognising both good and evil impulses as genuine parts of himself.

Comprehension:

Read the passage below and answer the questions that follow.

It was thus rather the exacting nature of my aspirations than any particular degradation in my faults, that made me what I was, and, with even a deeper trench than in the majority of men, severed in me those provinces of good and ill which divide and compound man's dual nature. In this case, I was driven to reflect deeply and inveterately on that hard law of life, which lies at the root of religion and is one of the most plentiful springs of distress.

Though so profound a double-dealer, I was in no sense a hypocrite; both sides of me were in dead earnest; I was no more myself when I laid aside restraint and plunged in shame, than when I laboured, in the eye of day, at the furtherance of knowledge or the relief of sorrow and suffering. And it chanced that the direction of my scientific studies, which led wholly towards the mystic and the transcendental, reacted and shed a strong light on this consciousness of the perennial war among my members.

It was on the moral side, and in my own person, that I learned to recognise the thorough and primitive duality of man; I saw that, of the two natures that contended in the field of my consciousness, even if I could rightly be said to be either, it was only because I was radically both; and from an early date, even before the course of my scientific discoveries had begun to suggest the most naked possibility of such a miracle, I had learned to dwell with pleasure, as a beloved daydream, on the thought of the separation of these elements.

From The Strange Case of Dr. Jekyll and Mr. Hyde by R. L. Stevenson

SubQuestion No : 19

Q.19 How is the passage structured?

- Ans**
- ☒ 1. An exploration of the narrator's self-understanding
 - ☐ 2. An argument defending the narrator's actions
 - ☐ 3. A chronological account of the narrator's life events
 - ☐ 4. A comparison between different scientific theories

Comprehension:

Read the passage below and answer the questions that follow.

It was thus rather the exacting nature of my aspirations than any particular degradation in my faults, that made me what I was, and, with even a deeper trench than in the majority of men, severed in me those provinces of good and ill which divide and compound man's dual nature. In this case, I was driven to reflect deeply and inveterately on that hard law of life, which lies at the root of religion and is one of the most plentiful springs of distress.

Though so profound a double-dealer, I was in no sense a hypocrite; both sides of me were in dead earnest; I was no more myself when I laid aside restraint and plunged in shame, than when I laboured, in the eye of day, at the furtherance of knowledge or the relief of sorrow and suffering. And it chanced that the direction of my scientific studies, which led wholly towards the mystic and the transcendental, reacted and shed a strong light on this consciousness of the perennial war among my members.

It was on the moral side, and in my own person, that I learned to recognise the thorough and primitive duality of man; I saw that, of the two natures that contended in the field of my consciousness, even if I could rightly be said to be either, it was only because I was radically both; and from an early date, even before the course of my scientific discoveries had begun to suggest the most naked possibility of such a miracle, I had learned to dwell with pleasure, as a beloved daydream, on the thought of the separation of these elements.

From The Strange Case of Dr. Jekyll and Mr. Hyde by R. L. Stevenson

SubQuestion No : 20

Q.20 Select the most appropriate ANTONYM of the underlined word in the given sentence.

I had learned to dwell with pleasure, as a beloved daydream, on the thought of the separation of these elements.

- Ans
- ☒ 1. Isolation
 - ☒ 2. Integration
 - ☒ 3. Distinction
 - ☒ 4. Segregation

Section : Hindi Language and Comprehension

Q.1 'कोर दबना' मुहावरे का सही अर्थ कौन सा है ?

- Ans
- ☒ 1. गुस्से में होना
 - ☒ 2. लज्जित होना
 - ☒ 3. मूर्च्छित होना
 - ☒ 4. दबाव में होना

Q.2 निम्नलिखित में से वाक्य के शुद्ध रूप का चयन कीजिए

- Ans
- ☒ 1. रामचरितमानस के रचेता तुलसीदास है |
 - ☒ 2. अनेक वर्षों तक भारत के पाँवों में पराधीनता की बेड़ियाँ थीं |
 - ☒ 3. मैं आपसे शविनयपूर्वक निवेदन करता हूँ |
 - ☒ 4. उज्ज्वल चरित्र के लिए मानसिक दृढ़ता आवश्यक है |

Q.3 सम्प्रदान कारक की दृष्टि से वाक्य को पूर्ण बनाने के लिए सही विकल्प का चयन करें
सभी धर्म मौलिक रूप से एक ही उद्देश्य _____ स्थापित हुए हैं |

- Ans
- ☒ 1. के लिए
 - ☒ 2. में
 - ☒ 3. से
 - ☒ 4. ने

Q.4 दिये गये वाक्य के किस भाग में त्रुटि है?
महर्षि वाल्मिकी ने रामायण की रचना की थी |

- Ans
- ☒ 1. वाल्मिकी
 - ☒ 2. महर्षि
 - ☒ 3. रामायण
 - ☒ 4. रचना

Q.5 सर्वोचित कारक चिह्न से दिये गये वाक्य का रिक्त स्थान पूर्ण करें।
आज आधुनिक विश्व में मनुष्य एक संदेह और दुविधा की स्थिति _____ गुजर रहा है।

- Ans
- ☒ 1. से
 - ☐ 2. का
 - ☐ 3. ने
 - ☐ 4. में

Q.6 दिये गए वाक्य के रेखांकित शब्द का सबसे उपयुक्त पर्यायवाची शब्द चुनिए –
नगर निगम का प्राथमिक कार्य नगरपालिकाओं को आवश्यक सुविधाएँ प्रदान करना है।

- Ans
- ☐ 1. निराय
 - ☒ 2. निकाय
 - ☐ 3. निसर्ग
 - ☐ 4. निष्क

Q.7 ' कीर्ति पाने की लालसा ' वाक्यांश के लिए एक सार्थक शब्द होगा –

- Ans
- ☐ 1. मुमुक्षा
 - ☐ 2. युयुत्सा
 - ☒ 3. यशोलिप्सा
 - ☐ 4. अभीप्सा

Q.8 सम्बन्ध कारक की दृष्टि से वाक्य को पूर्ण बनाने के लिए सही विकल्प का चयन करें-
भारतीय परंपरा त्याग _____ परंपरा है।

- Ans
- ☐ 1. से
 - ☒ 2. की
 - ☐ 3. में
 - ☐ 4. ने

Q.9 अधिकरण कारक की दृष्टि से वाक्य को पूर्ण बनाने के लिए सही विकल्प का चयन करें-
भारत _____ पत्रकारिता का इतिहास काफी पुराना है।

- Ans
- ☐ 1. के
 - ☐ 2. से
 - ☒ 3. में
 - ☐ 4. ने

Q.10 दिये गए वाक्य के रेखांकित शब्द का सबसे उपयुक्त विलोम शब्द चुनिए –
ब्राह्मण सदैव सात्त्विक भोजन ग्रहण करते हैं।

- Ans
- ☐ 1. तामी
 - ☒ 2. तामसिक
 - ☐ 3. तामीर
 - ☐ 4. तामीली

Q.11 निम्नलिखित वाक्य को क्रम में लिखें।

1. हम चार लोगों ने
2. है इसलिए फसल
3. मिलकर खेती की
4. बहुत अच्छी हुई है

- Ans
- ☐ 1. 2341
 - ☐ 2. 4231
 - ☐ 3. 3214
 - ☒ 4. 1324

Q.12 सम्बन्ध कारक की दृष्टि से वाक्य को पूर्ण बनाने के लिए सही विकल्प का चयन करें-
इस पत्र में राधाकृष्णन के कुछ महत्वपूर्ण दृष्टिकोणों पर विचार करने _____ प्रयत्न किया गया है।

- Ans
- ☐ 1. ने
 - ☐ 2. को
 - ☐ 3. से
 - ☒ 4. का

Q.13 'रंगमंच का पर्दा' वाक्यांश के लिए एक सार्थक शब्द होगा –

- Ans
- ☐ 1. नैष्ठिक
 - ☐ 2. पटाक्षेप
 - ☐ 3. नेपथ्य
 - ☒ 4. यवनिका

Q.14 'अपना-सा मुँह लेकर रह जाना' मुहावरे का अर्थ क्या है?

- Ans
- ☐ 1. विश्वासघात करना
 - ☐ 2. बहुत मेहनत करना
 - ☐ 3. अचानक मिलना
 - ☒ 4. लज्जित होना

Q.15 निम्नलिखित वाक्य को क्रम में लिखें।

1. बहुत-से कमल
2. सीमा के पिताजी
3. के फूल खिले हैं
4. के तालाब में

- Ans
- ☐ 1. 4231
 - ☐ 2. 1432
 - ☐ 3. 3124
 - ☒ 4. 2413

Comprehension:

निम्नलिखित गद्यांश ध्यानपूर्वक पढ़िए और प्रश्नों के उत्तर दीजिए।

लघुत्व से महत्त्व की और बढ़ना स्वाभिमान होने की निशानी है जबकि महत्त्व मिलने पर दूसरों को लघु समझना अभिमानी होने का प्रमाण है। अभिमान में व्यक्ति अपना प्रदर्शन कर दूसरों को नीचा दिखाने की कोशिश करता है इसलिए लोग उससे दूर रहना चाहते हैं। सिर्फ चाटुकार लोग ही अपने स्वार्थ के कारण उसकी वाहवाही करते हैं। इसके विपरीत स्वाभिमानी व्यक्ति दूसरों के विचारों को महत्त्व देता है। एक जगह बाढ़ आई थी समाजसेवी संस्थाएँ बाढ़ पीड़ितों को सहायता का वितरण कर रही थीं कुछ स्वयंसेवकों ने एक वृद्धा की झोपड़ी में पहुँच कर उसे सहायता देने का प्रस्ताव रखा। उसने बड़े प्रेम से मना कर दिया। बोली—बेटा मैं पिछले बीस वर्षों से अपनी मेहनत की कमाई खा रही हूँ, मुझे आपकी सहायता नहीं चाहिए। स्वयंसेवक अवाक थे एवं उस वृद्धा के स्वाभिमान के आगे नतमस्तक। स्वाभिमान व्यक्ति को स्वावलम्बी बनाता है जबकि अभिमानी हमेशा दूसरों पर आश्रित रहना चाहता है। इन दोनों का मिश्रण व्यक्तित्व को बहुत जटिल बना देता है। दूसरों को कमतर आँकना एवं स्वयं को बड़ा समझना अभिमान है।

SubQuestion No : 16

Q.16 अभिमानी व्यक्ति का क्या व्यवहार होता है?

- Ans
- ☐ 1. वह समाज में समानता की स्थापना करता है।
 - ☐ 2. वह दूसरों के विचारों का सम्मान करता है।
 - ☒ 3. वह दूसरों को कमतर समझता है और खुद को श्रेष्ठ मानता है।
 - ☐ 4. वह हमेशा दूसरों की मदद करता है।

Comprehension:

निम्नलिखित गद्यांश ध्यानपूर्वक पढ़िए और प्रश्नों के उत्तर दीजिए।

लघुत्व से महत्त्व की और बढ़ना स्वाभिमान होने की निशानी है जबकि महत्त्व मिलने पर दूसरों को लघु समझना अभिमानी होने का प्रमाण है। अभिमान में व्यक्ति अपना प्रदर्शन कर दूसरों को नीचा दिखाने की कोशिश करता है इसलिए लोग उससे दूर रहना चाहते हैं। सिर्फ चाटुकार लोग ही अपने स्वार्थ के कारण उसकी वाहवाही करते हैं। इसके विपरीत स्वाभिमानी व्यक्ति दूसरों के विचारों को महत्त्व देता है। एक जगह बाढ़ आई थी समाजसेवी संस्थाएँ बाढ़ पीड़ितों को सहायता का वितरण कर रही थीं कुछ स्वयंसेवकों ने एक वृद्धा की झोपड़ी में पहुँच कर उसे सहायता देने का प्रस्ताव रखा। उसने बड़े प्रेम से मना कर दिया। बोली—बेटा मैं पिछले बीस वर्षों से अपनी मेहनत की कमाई खा रही हूँ, मुझे आपकी सहायता नहीं चाहिए। स्वयंसेवक अवाक थे एवं उस वृद्धा के स्वाभिमान के आगे नतमस्तक। स्वाभिमान व्यक्ति को स्वावलम्बी बनाता है जबकि अभिमानी हमेशा दूसरों पर आश्रित रहना चाहता है। इन दोनों का मिश्रण व्यक्तित्व को बहुत जटिल बना देता है। दूसरों को कमतर आँकना एवं स्वयं को बड़ा समझना अभिमान है।

SubQuestion No : 17

Q.17 वृद्धा ने बाढ़ पीड़ितों की सहायता क्यों स्वीकार नहीं की?

- Ans
- ☒ 1. उसने अपनी मेहनत की कमाई से जीवन जीने का आदर्श रखा था।
 - ☐ 2. उसे किसी पर विश्वास नहीं था।
 - ☐ 3. उसे मदद की आवश्यकता नहीं थी।
 - ☐ 4. वह सहायता देने वालों से डरती थी।

Comprehension:

निम्नलिखित गद्यांश ध्यानपूर्वक पढ़िए और प्रश्नों के उत्तर दीजिए।

लघुत्व से महत्त्व की और बढ़ना स्वाभिमान होने की निशानी है जबकि महत्त्व मिलने पर दूसरों को लघु समझना अभिमानी होने का प्रमाण है। अभिमान में व्यक्ति अपना प्रदर्शन कर दूसरों को नीचा दिखाने की कोशिश करता है इसलिए लोग उससे दूर रहना चाहते हैं। सिर्फ चाटुकार लोग ही अपने स्वार्थ के कारण उसकी वाहवाही करते हैं। इसके विपरीत स्वाभिमान व्यक्ति दूसरों के विचारों को महत्त्व देता है। एक जगह बाढ़ आई थी समाजसेवी संस्थाएँ बाढ़ पीड़ितों को सहायता का वितरण कर रही थीं कुछ स्वयंसेवकों ने एक वृद्धा की झोपड़ी में पहुँच कर उसे सहायता देने का प्रस्ताव रखा। उसने बड़े प्रेम से मना कर दिया। बोली—बेटा मैं पिछले बीस वर्षों से अपनी मेहनत की कमाई खा रही हूँ, मुझे आपकी सहायता नहीं चाहिए। स्वयंसेवक अवाक् थे एवं उस वृद्धा के स्वाभिमान के आगे नतमस्तक। स्वाभिमान व्यक्ति को स्वावलम्बी बनाता है जबकि अभिमानी हमेशा दूसरों पर आश्रित रहना चाहता है। इन दोनों का मिश्रण व्यक्तित्व को बहुत जटिल बना देता है। दूसरों को कमतर आँकना एवं स्वयं को बड़ा समझना अभिमान है।

SubQuestion No : 18

Q.18 प्रस्तुत गद्यांश का उचित शीर्षक क्या है?

- Ans
- ☒ 1. स्वाभिमान और अभिमान
 - ☒ 2. सत्ता का उचित प्रयोग
 - ☒ 3. आत्ममंथन का दौर
 - ☒ 4. स्वावलंबन के प्रयोग

Comprehension:

निम्नलिखित गद्यांश ध्यानपूर्वक पढ़िए और प्रश्नों के उत्तर दीजिए।

लघुत्व से महत्त्व की और बढ़ना स्वाभिमान होने की निशानी है जबकि महत्त्व मिलने पर दूसरों को लघु समझना अभिमानी होने का प्रमाण है। अभिमान में व्यक्ति अपना प्रदर्शन कर दूसरों को नीचा दिखाने की कोशिश करता है इसलिए लोग उससे दूर रहना चाहते हैं। सिर्फ चाटुकार लोग ही अपने स्वार्थ के कारण उसकी वाहवाही करते हैं। इसके विपरीत स्वाभिमान व्यक्ति दूसरों के विचारों को महत्त्व देता है। एक जगह बाढ़ आई थी समाजसेवी संस्थाएँ बाढ़ पीड़ितों को सहायता का वितरण कर रही थीं कुछ स्वयंसेवकों ने एक वृद्धा की झोपड़ी में पहुँच कर उसे सहायता देने का प्रस्ताव रखा। उसने बड़े प्रेम से मना कर दिया। बोली—बेटा मैं पिछले बीस वर्षों से अपनी मेहनत की कमाई खा रही हूँ, मुझे आपकी सहायता नहीं चाहिए। स्वयंसेवक अवाक् थे एवं उस वृद्धा के स्वाभिमान के आगे नतमस्तक। स्वाभिमान व्यक्ति को स्वावलम्बी बनाता है जबकि अभिमानी हमेशा दूसरों पर आश्रित रहना चाहता है। इन दोनों का मिश्रण व्यक्तित्व को बहुत जटिल बना देता है। दूसरों को कमतर आँकना एवं स्वयं को बड़ा समझना अभिमान है।

SubQuestion No : 19

Q.19 निम्नलिखित गद्यांश का केन्द्रीय विषय क्या है?

- Ans
- ☒ 1. विकसित भारत का स्वप्न
 - ☒ 2. स्वाभिमान और अभिमान का अंतर तथा उसके प्रभाव
 - ☒ 3. पर्यावरण और प्रकृति का वर्णन
 - ☒ 4. विकासशील भारत में शिक्षा का महत्त्व

Comprehension:

निम्नलिखित गद्यांश ध्यानपूर्वक पढ़िए और प्रश्नों के उत्तर दीजिए।

लघुत्व से महत्त्व की और बढ़ना स्वाभिमान होने की निशानी है जबकि महत्त्व मिलने पर दूसरों को लघु समझना अभिमानी होने का प्रमाण है। अभिमान में व्यक्ति अपना प्रदर्शन कर दूसरों को नीचा दिखाने की कोशिश करता है इसलिए लोग उससे दूर रहना चाहते हैं। सिर्फ चाटुकार लोग ही अपने स्वार्थ के कारण उसकी वाहवाही करते हैं। इसके विपरीत स्वाभिमान व्यक्ति दूसरों के विचारों को महत्त्व देता है। एक जगह बाढ़ आई थी समाजसेवी संस्थाएँ बाढ़ पीड़ितों को सहायता का वितरण कर रही थीं कुछ स्वयंसेवकों ने एक वृद्धा की झोपड़ी में पहुँच कर उसे सहायता देने का प्रस्ताव रखा। उसने बड़े प्रेम से मना कर दिया। बोली—बेटा मैं पिछले बीस वर्षों से अपनी मेहनत की कमाई खा रही हूँ, मुझे आपकी सहायता नहीं चाहिए। स्वयंसेवक अवाक् थे एवं उस वृद्धा के स्वाभिमान के आगे नतमस्तक। स्वाभिमान व्यक्ति को स्वावलम्बी बनाता है जबकि अभिमानी हमेशा दूसरों पर आश्रित रहना चाहता है। इन दोनों का मिश्रण व्यक्तित्व को बहुत जटिल बना देता है। दूसरों को कमतर आँकना एवं स्वयं को बड़ा समझना अभिमान है।

SubQuestion No : 20

Q.20 प्रस्तुत गद्यांश का वास्तविक जीवन से सम्बन्ध क्या है?

- Ans
- ☒ 1. सबका साथ सबका विकास
 - ☒ 2. व्यक्ति और समाज का महत्त्व
 - ☒ 3. समकालीन परिदृश्य में साहित्य
 - ☒ 4. स्वाभिमान का महत्त्व

Section : Discipline1

Q.1 Which of the following is NOT a feature of sole proprietorship form of business organisation?

- Ans
- ☒ 1. There is a separate law that governs formation and closure for sole proprietorship.
 - ☒ 2. Sole proprietors have unlimited liability.
 - ☒ 3. The risk of failure of business is borne all alone by the sole proprietor.
 - ☒ 4. The right to run the business and make all decisions lies absolutely with the sole proprietor.

Q.2 In what way does obtaining funds from a financial institution differ from a loan from a commercial bank, based on sources of business finance?

- Ans**
- ☒ 1. Loans from financial institutions always carry no interest, unlike bank loans.
 - ☒ 2. Commercial banks offer long-term development finance, while financial institutions focus on overnight credit.
 - ☒ 3. Financial institutions provide long-term finance and often supply technical and managerial support, while commercial banks are more short- to medium-term and primarily provide just funding.
 - ☒ 4. Financial institutions commonly impose fewer formalities and offer flexible short-term loans.

Q.3 Financing Public enterprises requires substantial capital, and different sources may be tapped. Which of the following is the primary source of capital for public enterprises?

- Ans**
- ☒ 1. Public donations – voluntary contributions by citizens or organizations, usually for non-commercial causes.
 - ☒ 2. Government funding – budgetary support from the government in the form of equity capital and grants.
 - ☒ 3. Bank loans only – borrowed capital from financial institutions to meet working capital and project needs.
 - ☒ 4. Private investors – who may contribute through equity participation and joint ventures.

Q.4 Which of the following statements best explains why issuing preference shares might be more suitable than equity shares for risk-averse investors seeking a steady income?

- Ans**
- ☒ 1. Equity shares provide predictable dividends regardless of company performance.
 - ☒ 2. Preference shares offer voting rights and participate in residual profits.
 - ☒ 3. Preference shares dilute ownership and control through equal voting rights.
 - ☒ 4. Preference shares guarantee fixed dividends and receive capital before equity in case of liquidation.

Q.5 The main objective for setting up of the _____ was to provide credit and other facilities, especially to small and marginal farmers, agricultural labourers, artisans and small entrepreneurs in rural areas.

- Ans**
- ☒ 1. Industrial Banks
 - ☒ 2. Central Bank
 - ☒ 3. Regional Rural Banks
 - ☒ 4. Co-operative Banks

Q.6 The Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, came into effect from which of the following months?

- Ans**
- ☒ 1. January, 2006
 - ☒ 2. October, 2006
 - ☒ 3. December, 2006
 - ☒ 4. March, 2007

Q.7 Which of the following is a disadvantage of debentures?

- Ans**
- ☒ 1. Debenture holders have voting rights in company decisions.
 - ☒ 2. Interest is payable even when the company has no profit.
 - ☒ 3. Interest rate on debentures is usually higher than that on other sources.
 - ☒ 4. Debenture holders have no claim over company assets.

Q.8 Which of the following is a fundamental characteristic of a Joint Stock Company?

- Ans**
- ☒ 1. Separate legal entity and perpetual succession
 - ☒ 2. No requirement for incorporation
 - ☒ 3. Unlimited liability of members
 - ☒ 4. Personal control by owners

Q.9 Business Process Outsourcing (BPO) is best described as:

- Ans**
- ☒ 1. selling excess inventory online
 - ☒ 2. delegating non-core activities to external agencies
 - ☒ 3. partnering with NGOs for CSR
 - ☒ 4. outsourcing manufacturing to retailers

Q.10 Organisations that are under government ownership and control are called _____.

- Ans**
- ☐ 1. private sector units
 - ☐ 2. HUF sector units
 - ☒ 3. public sector units
 - ☐ 4. residual sector units

Q.11 Which of the following is an example of a company's responsibility towards the community?

- Ans**
- ☐ 1. Providing training to employees
 - ☒ 2. Providing funds to local schools
 - ☐ 3. Filing GST returns on time
 - ☐ 4. Maintaining inventory records

Q.12 Which of the following is a key characteristic of a cooperative society?

- Ans**
- ☐ 1. Unlimited liability of members
 - ☐ 2. Membership is compulsory
 - ☐ 3. Ownership concentrated among a few major members
 - ☒ 4. One member, one vote — democratic control

Q.13 Which of the following is an example of unethical practices in corporate governance?

- Ans**
- ☐ 1. Transparent financial disclosures
 - ☐ 2. Independent board committees
 - ☐ 3. Adopting CSR policies
 - ☒ 4. Insider trading

Q.14 Who manages a Joint Hindu Family business?

- Ans**
- ☒ 1. Karta
 - ☐ 2. Partner
 - ☐ 3. Manager
 - ☐ 4. Co-parcener

Q.15 Which of the following elements is common in both Contractual and Equity-based Joint Ventures?

- Ans**
- ☐ 1. Both parties exercise no control over the business venture
 - ☐ 2. Shared ownership by the parties involved
 - ☒ 3. A mutual intention and agreement to work together on a business venture
 - ☐ 4. Creation of a new jointly-owned business entity

Q.16 _____ generally act as a link between producers and retailers in trade transactions.

- Ans**
- ☐ 1. Agents
 - ☒ 2. Wholesalers
 - ☐ 3. Consumers
 - ☐ 4. Distributors

Q.17 A Global Depository Receipt (GDR) is a:

- Ans**
- ☐ 1. trade credit instrument for foreign trade
 - ☒ 2. negotiable instrument issued in one country representing shares in a foreign company
 - ☐ 3. domestic currency bond issued by a foreign government
 - ☐ 4. central bank guarantee

Q.18 Multinational Corporations (MNCs) are distinguished by their global presence and centralised decision-making. The role of the headquarters is often debated in terms of autonomy and control. Which of the following statements best captures the function of an MNC headquarters?

- Ans**
- ☐ 1. It is replicated in each host country to independently manage local operations without central oversight.
 - ☐ 2. It acts merely as a registered office for legal purposes, with no role in strategy.
 - ☐ 3. It functions only as a financial center to minimize tax liabilities in different jurisdictions.
 - ☒ 4. It coordinates global operations, frames strategic policies, and allocates resources across subsidiaries.

Q.19 What is the term for the exchange of goods and services between countries across national borders?

- Ans**
-  1. Internal trade
 -  2. Domestic trade
 -  3. Barter trade
 -  4. International trade

Q.20 What happens if a partner dies in a partnership firm and the partnership deed is silent on this?

- Ans**
-  1. The partnership continues as usual.
 -  2. The firm merges with another firm.
 -  3. The government appoints a new partner.
 -  4. The firm is dissolved.

Section : **Discipline2**

Q.1 Which of the following is NOT a typical feature of a Joint Venture?

- Ans**
-  1. Complete absorption of one company into another
 -  2. Limited duration or specific purpose
 -  3. Shared profits and losses
 -  4. Shared control and management

Q.2 If a company implements a CSR policy primarily to gain an advantage in the competitive graduate talent market, it is leveraging CSR for:

- Ans**
-  1. market share expansion
 -  2. risk mitigation
 -  3. regulatory compliance
 -  4. human resource recruitment and retention

Q.3 Which principle in insurance gives the insurer the legal right to recover the amount of claim paid from a third party responsible for the loss?

- Ans**
-  1. Principle of Contribution
 -  2. Principle of Subrogation
 -  3. Principle of Proximate Cause
 -  4. Principle of Insurable Interest

Q.4 Joint Ventures (JVs) are formed when two or more firms collaborate for a specific project or long-term business purpose. They combine strengths but also share risks. Which of the following is considered a key advantage of a JV?

- Ans**
-  1. Each partner enjoys unlimited liability, which enhances financial credibility.
 -  2. Pooling of financial, technological, and managerial resources to achieve common objectives.
 -  3. Complete exemption from profit and loss sharing, as each partner retains its own earnings.
 -  4. Restriction on access to skilled manpower, since each partner must depend only on its own staff.

Q.5 Which of the following is true for preference shares?

- Ans**
-  1. Preference shareholders are guaranteed voting rights in all company matters
 -  2. Preference shareholders are the residual owners of the company
 -  3. Preference shareholders receive fixed dividends before equity shareholders
 -  4. Preference shareholders receive dividends only when equity shareholders are paid

Q.6 A partnership deed is:

- Ans**
-  1. Optional
 -  2. Only for limited partnerships
 -  3. Mandatory
 -  4. Not required

Q.7 One of the IMF's core functions is capacity development. Which of the following activities is most closely associated with that function?

- Ans**
- ☐ 1. Lending funds during financial crises
 - ☒ 2. Providing technical assistance and training to member governments
 - ☐ 3. Issuing Special Drawing Rights (SDRs) to maintain liquidity
 - ☐ 4. Monitoring currency exchange rates

Q.8 Read the given statements about Government Companies and select the most appropriate option.

- (a) Its formation is simple and it is governed by the Companies Act, 1966.
(b) It creates unhealthy competition in private sector.
(c) The Government Companies never make delay in taking timely decisions.
(d) A change in Government leads to change in rules, policies and procedure of Government Company.

- Ans**
- ☐ 1. Statements (b) & (c) are false & (a) & (d) are true
 - ☐ 2. Statements (c) & (d) are false & (a) & (b) are true
 - ☐ 3. Statements (a) & (b) are false & (c) & (d) are true
 - ☒ 4. Statements (a), (b), (c) are false & (d) is true

Q.9 Which of the following is a main feature of loans from banks?

- Ans**
- ☐ 1. No repayment obligation
 - ☐ 2. Permanent source of capital
 - ☒ 3. Loans carry interest and have to be repaid within a specified time
 - ☐ 4. Does not involve interest payment

Q.10 The World Trade Organization (WTO) officially commenced operations on ____.

- Ans**
- ☐ 1. January 1, 1996
 - ☐ 2. January 31, 1995
 - ☐ 3. January 1, 1095
 - ☒ 4. January 1, 1995

Q.11 Which of the following is a primary advantage of using borrowed funds over owners' funds?

- Ans**
- ☐ 1. No fixed repayment obligation
 - ☒ 2. Interest on borrowed funds is tax-deductible
 - ☐ 3. No risk of insolvency
 - ☐ 4. Dividend is paid at fixed rates

Q.12 Which of the following statements accurately reflects both a significant characteristic and a limitation of a sole proprietorship?

- Ans**
- ☐ 1. The business has a distinct legal identity separate from the owner, ensuring business continuity upon the proprietor's death.
 - ☐ 2. It is governed by a separate law, enabling easy continuity of business.
 - ☐ 3. The proprietor shares decision-making and profits equally with others, ensuring diversity of ideas.
 - ☒ 4. The sole proprietor bears unlimited liability, meaning personal assets may be used to settle business debts.

Q.13 Why can profit NOT be regarded as the only objective of a business?

- Ans**
- ☐ 1. Because profit is uncertain due to risks and market fluctuations.
 - ☐ 2. Because profit benefits only owners and not society.
 - ☐ 3. Because profit alone cannot ensure acquisition of resources.
 - ☒ 4. Because ignoring social responsibility may harm goodwill and long-term survival.

Q.14 An Indian pharma MNC owns IP centrally but books revenue in subsidiaries in favorable tax jurisdictions. Which ownership model best describes this?

- Ans**
- ☐ 1. International: centralises IP and profits entirely in the parent company
 - ☐ 2. Multi-domestic: subsidiaries independently own and exploit IP locally
 - ☐ 3. Global: subsidiaries implement parent strategy, limited autonomy
 - ☒ 4. Transnational: decentralised control with centralised strategic assets

Q.15 Which of the following combinations correctly pairs each financing option with its primary characteristic?

- Ans**
- ☒ 1. Trade credit – credit rating needed; Credit rating agencies – no collateral required; Micro-credit – short-term funds from suppliers.
 - ☒ 2. Credit rating agency – assigns ratings to debenture issues; Trade credit – short-term supplier financing; Micro credit – small loans to individuals or small entrepreneurs.
 - ☒ 3. Micro credit – large-scale project funding; Trade credit – used for equity financing; Credit rating agency – issues public deposits.
 - ☒ 4. Credit rating agency – provides micro-loans; Trade credit – involves formal loan contracts from banks; Micro-credit – rates debenture issues.

Q.16 Read the given statements carefully and select the most appropriate option.

- (i) The main objective of a cooperative organisation is to maximise profit.
(ii) A cooperative organisation is based on the principle of one member, one vote.

- Ans**
- ☒ 1. The statement (i) is true & statement (ii) is false.
 - ☒ 2. Both statements (i) & (ii) are true.
 - ☒ 3. Both statements (i) & (ii) are false.
 - ☒ 4. The statement (i) is false & statement (ii) is true.

Q.17 Which of the following accurately distinguishes between Global Depository Receipts (GDRs) and American Depository Receipts (ADRs)?

- Ans**
- ☒ 1. GDRs are issued by companies to raise funds in international markets outside the U.S., while ADRs are issued and traded in the U.S. financial markets.
 - ☒ 2. GDRs are denominated in Indian Rupees, while ADRs are denominated in Euros.
 - ☒ 3. GDRs and ADRs are both issued in the U.S. and provide equal voting rights to their holders.
 - ☒ 4. GDRs are issued in India and traded only in Indian stock markets, whereas ADRs are traded globally.

Q.18 When a country buys goods from another country, it is called:

- Ans**
- ☒ 1. re-export trade
 - ☒ 2. export trade
 - ☒ 3. internal trade
 - ☒ 4. import trade

Q.19 Which of the following is NOT a reason for businesses to control pollution?

- Ans**
- ☒ 1. Improved public image
 - ☒ 2. Guarantee of higher short-term profits
 - ☒ 3. Reduction of health hazards
 - ☒ 4. Reduction of liability risk

Q.20 Which of the following is the primary responsibility of a franchisee in a franchise agreement?

- Ans**
- ☒ 1. Setting up corporate-owned outlets
 - ☒ 2. Following the franchisor's business model and paying royalties
 - ☒ 3. Licensing the franchisor's methodology to others
 - ☒ 4. Owning the brand and selling rights

Section : **Discipline3**

Q.1 Which of the following is NOT a factor influencing individual behaviour in an organisation?

- Ans**
- ☒ 1. Perception
 - ☒ 2. Attitude
 - ☒ 3. Government policies
 - ☒ 4. Personality

Q.2 Which ethical theory argues that actions are morally right if they promote the greatest good for the greatest number?

- Ans**
- ☒ 1. Utilitarianism
 - ☐ 2. Deontology
 - ☐ 3. Virtue Ethics
 - ☐ 4. Ethical Egoism

Q.3 Which of the following is NOT a role of Consumer Organisations/NGOs?

- Ans**
- ☒ 1. To increase the profits of business firms
 - ☐ 2. To publish journals on consumer affairs
 - ☐ 3. To organise exhibitions on adulterated products
 - ☐ 4. To educate consumers about their rights and responsibilities

Q.4 Read the given Assertion (A) and Reason (R) carefully and select the correct option.

(A): In a Joint Hindu Family business, only the Karta has unlimited liability, whereas other coparceners' liability is limited to their share in the family property.

(R): This arrangement exists because the Karta alone legally controls and manages the business, making him solely accountable for all business debts.

- Ans**
- ☐ 1. A is false, R is true
 - ☐ 2. A is true, R is true, but R does not correctly explain A
 - ☐ 3. A is true, R is false
 - ☒ 4. A is true, R is true, and R correctly explains A

Q.5 What is the main purpose of Strategic Management?

- Ans**
- ☐ 1. To handle day-to-day operations of the company
 - ☒ 2. To formulate and implement plans to achieve long-term organisational goals
 - ☐ 3. To manage only financial resources
 - ☐ 4. To supervise employee attendance

Q.6 According to Porter's Five Forces Model, which of the following is one of the forces?

- Ans**
- ☒ 1. Bargaining power of buyers
 - ☐ 2. Technological change
 - ☐ 3. Legal compliance
 - ☐ 4. Economic conditions

Q.7 Which of the following correctly lists the sequential steps involved in the controlling process?

- Ans**
- ☐ 1. Take corrective action → Set standards → Measure performance → Compare results
 - ☐ 2. Measure performance → Set standards → Compare results → Take corrective action
 - ☒ 3. Set standards → Measure performance → Compare results → Take corrective action
 - ☐ 4. Set standards → Take corrective action → Measure performance → Compare results

Q.8 Delegation of authority in organising involves:

- Ans**
- ☐ 1. transferring accountability permanently
 - ☒ 2. granting authority and retaining responsibility
 - ☐ 3. only transferring responsibility
 - ☐ 4. avoiding communication with subordinates

Q.9 What is the primary purpose of a Quality Circle?

- Ans**
- ☒ 1. To voluntarily form small teams to solve quality or performance-related problems
 - ☐ 2. To implement new company policies
 - ☐ 3. To increase the workforce size of a company
 - ☐ 4. To monitor employee attendance

Q.10 _____ involves issuing orders to subordinates and supervise how these orders are carried out by them, and if necessary, motivate the employees for higher performance and hence to the accomplishment of the organisational objectives effectively.

- Ans**
- ☐ 1. Organising
 - ☐ 2. Coordination
 - ☒ 3. Directing
 - ☐ 4. Planning

Q.11 Which of the following best highlights the impact of technology on business services?

- Ans**
- ☐ 1. It eliminates the need for businesses to interact with customers.
 - ☐ 2. It ensures services remain completely unaffected by globalisation.
 - ☒ 3. It enables faster, more efficient, and customer-friendly delivery of services like banking, insurance, and communication.
 - ☐ 4. It restricts the speed and accessibility of services.

Q.12 What is the primary objective of a cooperative society as a form of business organisation?

- Ans**
- ☒ 1. Providing service to its members
 - ☐ 2. Competing with private companies
 - ☐ 3. Avoiding government control
 - ☐ 4. Maximising profits for shareholders

Q.13 Which of the following most accurately describes the role of planning in management?

- Ans**
- ☐ 1. It is only about problem-solving as situations arise.
 - ☐ 2. It primarily deals with hiring and training employees.
 - ☐ 3. It serves as the last step in the management process.
 - ☒ 4. It involves anticipating future business positions and deciding on actions to achieve organisational goals.

Q.14 Which of the following statements are true for motivation?

- 1. Motivation is primarily an internal psychological force that drives behaviour towards goals.
- 2. It is the same as short-term excitement which fades quickly after rewards are received.
- 3. Motivation can be influenced by both intrinsic factors (like achievement) and extrinsic factors (like pay, recognition).
- 4. It works only through punishments to correct undesirable behaviour.

- Ans**
- ☒ 1. 1 and 3 only
 - ☐ 2. 1, 2, and 3 only
 - ☐ 3. 1, 3, and 4 only
 - ☐ 4. 2 and 4 only

Q.15 Select the correct option with respect to the given statements in relation to recruitment and selection in human resource management.

Statement I: Recruitment is a positive process as it seeks to attract as many candidates as possible for a vacancy.

Statement II: Selection is also a positive process since it involves rejecting unsuitable candidates to choose the best.

- Ans**
- ☐ 1. Both Statement I and Statement II are correct.
 - ☐ 2. Statement I is incorrect, but Statement II is correct.
 - ☒ 3. Statement I is correct, but Statement II is incorrect.
 - ☐ 4. Both Statement I and Statement II are incorrect.

Q.16 Which of the following is the first step in a typical business process reengineering initiative?

- Ans**
- ☐ 1. Benchmarking against competitors
 - ☐ 2. Monitoring and evaluation
 - ☐ 3. Implementing new IT systems
 - ☒ 4. Identifying processes for redesign

Q.17 Coordination is often referred to as the essence of management. Why is it considered so crucial?

- Ans**
- ☐ 1. It focuses on issuing top-down orders.
 - ☐ 2. It eliminates the need for leadership at lower levels.
 - ☐ 3. It replaces the need for planning and organising altogether.
 - ☒ 4. It ensures unity of action among interdependent activities and departments within an organisation.

Q.18 Instead of controlling subordinates, quality leaders focus on:

- Ans**
- ☐ 1. reducing their responsibilities
 - ☒ 2. empowering them
 - ☐ 3. restricting their decisions
 - ☐ 4. supervising them closely

Q.19 Assigning suitable jobs to employees to maximise their skills falls under which of following functions of human resource management?

- Ans**
- ☐ 1. Development
 - ☐ 2. Integration
 - ☐ 3. Acquisition
 - ☒ 4. Utilisation

Q.20 What is the primary purpose of benchmarking in organisations?

- Ans**
- ☐ 1. To eliminate competitors from the market
 - ☒ 2. To compare organisational practices and adopt best practices
 - ☐ 3. To increase employee turnover and reduce costs
 - ☐ 4. To develop new products without reference to the market

Section : **Discipline4**

Q.1 Ravi purchased a refrigerator but did not insist on a cash memo. Later, the refrigerator stopped working within the warranty period, and the shopkeeper refused to repair it without proof of purchase. Which responsibility did Ravi fail to follow as a consumer?

- Ans**
- ☒ 1. Demand a cash memo on purchase
 - ☐ 2. Learn about consumer rights
 - ☐ 3. Use products legally and honestly
 - ☐ 4. Avoid misleading advertisements

Q.2 Identify the marketing model where a business allows customers to try a product (like cosmetics or digital apps) before they decide to purchase:

- Ans**
- ☒ 1. Free-trial or experiential marketing model
 - ☐ 2. Selling concept
 - ☐ 3. Societal marketing model
 - ☐ 4. Product concept

Q.3 In relation to levels of management, which of the following statements is INCORRECT?

- Ans**
- ☐ 1. A manager's level in the organization determines the relative importance of possessing technical, human, and conceptual skills.
 - ☐ 2. Supervisors and team leaders need technical skills to manage employees who make products and serve customers, train employees and help employees solve problems.
 - ☐ 3. Top level managers need conceptual skills that let them view the organization as a whole, and recognize how the company is affected by the community, customers and the competition.
 - ☒ 4. All levels of management don't need human skills to interact and communicate with other people successfully.

Q.4 Which of the following states that Management is considered a goal-oriented process?

- Ans**
- ☐ 1. It focuses primarily on employee welfare.
 - ☐ 2. It adapts only to the changing environment.
 - ☒ 3. It ensures that all activities are directed towards achieving predetermined objectives.
 - ☐ 4. It deals exclusively with financial outcomes.

Q.5 Which of the following statements best reflects the interactionist approach to personality?

- Ans**
- ☐ 1. Environment alone determines individual behaviour.
 - ☐ 2. Personality is shaped entirely by inherited traits.
 - ☐ 3. Personality is fixed and unchangeable after childhood.
 - ☒ 4. Personality is the result of both inherited traits and environmental factors.

Q.6 Which of the following is NOT a typical function of consumer organisations?

- Ans**
- ☐ 1. Publishing periodicals on consumer awareness
 - ☐ 2. Organising consumer education programs
 - ☐ 3. Assisting consumers in court proceedings
 - ☒ 4. Initiating government legislation

Q.7 A CEO leads digital transformation by inspiring vision, innovation, and employee development. However, middle managers focus mostly on rewards and punishments for short-term goals. What best describes this leadership scenario?

- Ans**
- ☒ 1. CEO: Transformational leadership; Middle managers: Transactional leadership, causing mixed impact
 - ☐ 2. Both CEO and middle managers: Contingency leadership, adapting to situation demands
 - ☐ 3. CEO: Charismatic leadership; Middle managers: Laissez-faire, showing leadership gap
 - ☐ 4. CEO: Servant leadership; Middle managers: Autocratic, causing leadership conflict

Q.8 TQM focuses on eliminating errors before they occur rather than correcting them afterward. This refers to:

- Ans**
- ☐ 1. continuous Improvement
 - ☒ 2. prevention of defects
 - ☐ 3. organisational excellence
 - ☐ 4. standardisation

Q.9 What is the primary purpose of ISO 9000 certification?

- Ans**
- ☒ 1. To establish a framework for quality management systems
 - ☐ 2. To ensure compliance with environmental regulations
 - ☐ 3. To promote employee welfare programs
 - ☐ 4. To standardise financial reporting practices

Q.10 In Business Process Reengineering (BPR), the primary focus is on:

- Ans**
- ☐ 1. Outsourcing business functions
 - ☐ 2. Only cost-cutting in operations
 - ☒ 3. Fundamental rethinking and radical redesign of processes
 - ☐ 4. Incremental improvements in existing processes.

Q.11 In relation to objectives of business management, which of the following statements are correct?

(i) The main objective of management is to attain maximum results with minimum efforts and resources.

(ii) Through proper utilization of various factors of production, their efficiency can be increased to a great extent which can be obtained by reducing spoilage, wastages and breakages of all kinds.

(iii) Management ensures smooth and coordinated functioning of the enterprise.

- Ans**
- ☒ 1. All (i), (ii) and (iii)
 - ☐ 2. Only (i) and (iii)
 - ☐ 3. Only (ii) and (iii)
 - ☐ 4. Only (i) and (ii)

Q.12 Which of the following best represents the 'dynamic nature' of business environment?

- Ans**
- ☒ 1. It constantly evolves due to technological, economic, political, and legal changes.
 - ☐ 2. It remains stable over time, allowing businesses to plan effectively.
 - ☐ 3. It focuses solely on legal regulations applicable to business.
 - ☐ 4. It includes only economic factors that change every quarter.

Q.13 When an employee judges a colleague as hardworking because they always arrive early, this illustrates which type of perceptual error?

- Ans**
- ☐ 1. Projection
 - ☐ 2. Selective perception
 - ☒ 3. Halo effect
 - ☐ 4. Stereotyping

Q.14 Which of the following is NOT considered a dimension of the general business environment?

- Ans**
- ☐ 1. Economic
 - ☐ 2. Social
 - ☐ 3. Technological
 - ☒ 4. Internal structure of the organisation

Q.15 Which of the following statements correctly explains management as a group activity?

- Ans**
- ☐ 1. Group activity in management means that individual effort is more important than team contribution
 - ☐ 2. Group activity in management succeeds when individuals work in isolation without coordination
 - ☐ 3. Management as a group activity ignores the role of employees and focuses only on top managers
 - ☒ 4. Management as a group activity highlights the importance of collective contribution from managers and employees

Q.16 Which marketing function involves the physical movement of goods from producers to consumers?

- Ans**
- ☐ 1. Branding
 - ☐ 2. Product planning
 - ☐ 3. Advertising
 - ☒ 4. Distribution

Q.17 According to Henri Fayol, what does the principle of 'Unity of Command' mean?

- Ans**
- ☐ 1. Orders should be given only in writing.
 - ☒ 2. A subordinate should receive orders from only one superior.
 - ☐ 3. Managers must report to subordinates.
 - ☐ 4. A subordinate should receive orders from multiple superiors.

Q.18 The main purpose of establishing a Steering Committee in QC Circles is to:

- Ans**
- ☐ 1. replace facilitators in case of absence
 - ☒ 2. provide policy guidance, resources, and promotional support for QC circles
 - ☐ 3. supervise day-to-day operations of circles
 - ☐ 4. train circle members directly in technical tasks

Q.19 Which of the following best describes the dynamic nature of management?

- Ans**
- ☐ 1. It is independent of external influences.
 - ☐ 2. It resists innovation.
 - ☒ 3. It evolves with socio-economic and technological changes.
 - ☐ 4. It ignores environmental changes.

Q.20 What does 'Green Marketing' refer to?

- Ans**
- ☐ 1. Selling products to only eco-friendly consumers
 - ☒ 2. Promoting environmental sustainability through marketing practices
 - ☐ 3. Using only green-coloured packaging
 - ☐ 4. Marketing of agricultural products only

Q.1 Arrange the following steps of balancing a ledger account in the correct order:
1. Identify the larger side (debit or credit).
2. Enter "Balance c/d" on the side with lesser total.
3. Total both sides and write the figure.
4. Carry down the balance to the next period as "Balance b/d."

Ans ☒ 1. 4 → 3 → 1 → 2
☒ 2. 1 → 2 → 3 → 4
☒ 3. 2 → 1 → 3 → 4
☒ 4. 3 → 1 → 2 → 4

Q.2 How will a cheque deposited into the bank but dishonoured appear in the Bank Reconciliation Statement?

Ans ☒ 1. Addition to the Pass Book balance
☒ 2. Addition to the Cash Book balance
☒ 3. No effect on reconciliation
☒ 4. Deduction from the Cash Book balance

Q.3 Which account is credited in the books of accounts of a company when the share application money is received by the company?

Ans ☒ 1. Share Premium A/c
☒ 2. Equity Share Application A/c
☒ 3. Equity Share Capital A/c
☒ 4. Bank A/c

Q.4 Which of the following provides the trading platforms for Derivative trading (Futures and Options) in India?

Ans ☒ 1. Ministry of Finance
☒ 2. NSE & BSE
☒ 3. RBI
☒ 4. Clearing Corporation of India

Q.5 Read the given statements carefully and select the most appropriate option.

(i) Behaviour refers to the response made by an individual.
(ii) The individuals are brought up in a particular environment like family, society, culture, etc. These environmental factors influence the behaviour of the individuals.

Ans ☒ 1. The statement (i) is false & statement (ii) is true.
☒ 2. Both statements (i) & (ii) are true.
☒ 3. The statement (i) is true & statement (ii) is false.
☒ 4. Both statements (i) & (ii) are false.

Q.6 A multinational corporation's Balanced Scorecard shows strong financial results but internal process inefficiencies exceeding industry benchmarks. According to advanced control theory, what should management do?

Ans ☒ 1. Use feedforward control to redesign processes before the inefficiencies hurt financials.
☒ 2. Keep the current strategy since high ROI means overall efficiency.
☒ 3. Wait for financial impacts and then apply feedback control for corrections.
☒ 4. Focus only on non-financial metrics as financial data lags future performance.

Q.7 What does 'limited liability' mean in the context of a company?

Ans ☒ 1. Shareholders are liable for the company's debts in proportion to their profits.
☒ 2. Shareholders have no liability even if shares are unpaid.
☒ 3. Shareholders' liability is limited to the amount unpaid on their shares.
☒ 4. Shareholders are liable for all debts of the company.

Q.8 Which of the following is NOT a main function of financial management?

Ans ☒ 1. Estimation of capital requirements
☒ 2. Investment of funds
☒ 3. Disposal of surplus
☒ 4. Marketing of products

Q.9 Representational faithfulness in accounting implies that information should be:

- Ans**
- ☐ 1. prepared on the basis of accounting standards only
 - ☐ 2. presented in the simplest language possible
 - ☐ 3. predictive but not necessarily free from errors
 - ☒ 4. factual, unbiased, and free from omission or commission

Q.10 Human Resource Management is considered both an art and a science. Which of the following situations highlights the “art” aspect of HRM rather than the “science” aspect?

- Ans**
- ☒ 1. Motivating an underperforming employee through empathy and counseling
 - ☐ 2. Drafting a step-by-step recruitment process based on research
 - ☐ 3. Using data analytics to predict employee turnover
 - ☐ 4. Preparing payroll using software

Q.11 Sumit started a business by investing ₹5,00,000 and borrowed ₹1,00,000 from Ajay. Hence the amount of asset (cash) is ₹6,00,000. The accounting equation of these two transactions will be:

- Ans**
- ☐ 1. Liability = Capital - Asset (cash)
 $5,00,000 = 5,00,000 - 1,00,000$
 - ☐ 2. Asset (cash) = Capital - Liability (Loan from Ajay)
 $5,00,000 = 5,00,000 - 1,00,000$
 - ☐ 3. Capital = Asset (cash) + Liability (Loan from Ajay)
 $15,00,000 = 5,00,000 + 1,00,000$
 - ☒ 4. Asset (cash) = Capital + Liability (Loan from Ajay)
 $6,00,000 = 5,00,000 + 1,00,000$

Q.12 Financial management primarily deals with which of the following?

- Ans**
- ☐ 1. HR policy formulation
 - ☐ 2. Accounting for past transactions
 - ☐ 3. Managing procurement processes
 - ☒ 4. Planning, organising, and controlling financial resources

Q.13 If a machinery costs ₹15,00,000 and depreciation is provided at 10% per annum, what will be the journal entry to transfer depreciation to the Profit and Loss Account?

- Ans**
- ☐ 1. Provision for Depreciation A/c Dr. ₹1,50,000 To Profit and Loss A/c ₹1,50,000
 - ☐ 2. Depreciation A/c Dr. ₹1,50,000 To Machinery A/c ₹1,50,000
 - ☐ 3. Machinery A/c Dr. ₹1,50,000 To Profit and Loss A/c ₹1,50,000
 - ☒ 4. Profit and Loss A/c Dr. ₹1,50,000 To Depreciation A/c ₹1,50,000

Q.14 Why is performance appraisal considered an integral part of staffing?

- Ans**
- ☐ 1. It ensures that promotions are only time-bound.
 - ☒ 2. It helps in assessing training needs and rewarding employees.
 - ☐ 3. It prevents delegation of authority.
 - ☐ 4. It encourages layoffs during low productivity.

Q.15 In India, Accounting Standards are primarily issued by the:

- Ans**
- ☐ 1. Reserve Bank of India
 - ☐ 2. Securities and Exchange Board of India
 - ☒ 3. Institute of Chartered Accountants of India
 - ☐ 4. Ministry of Corporate Affairs

Q.16 The abolition of the office of the Controller of Capital Issues (CCI) in 1991, led to which of the following?

- Ans**
- ☐ 1. Merger of primary and secondary markets under SEBI
 - ☐ 2. Transfer of its functions to the Reserve Bank of India
 - ☒ 3. Grant of statutory recognition to SEBI in 1992
 - ☐ 4. Establishment of National Stock Exchange (NSE)

Q.17 What is the correct sequence of steps in the Business Process Reengineering process?

- Ans**  1. Creation of Vision → Analysis of Existing Process → Selection of Team → Development of New Process → Implementation → Evaluation
-  2. Selection of Team → Creation of Vision → Development of New Process → Analysis of Existing Process → Implementation → Evaluation
-  3. Analysis of Existing Process → Creation of Vision → Selection of Team → Development of New Process → Implementation → Evaluation
-  4. Creation of Vision → Selection of Team → Analysis of Existing Process → Development of New Process → Implementation → Evaluation

Q.18 In TQM's Deming Cycle (PDCA), which action best represents the 'Check' phase?

- Ans**  1. Performing routine inspections to find defects in the output
-  2. Conducting employee training on newly established quality procedures
-  3. Implementing corrective actions to eliminate identified defects
-  4. Analysing process performance against planned objectives and identifying causes of deviations

Q.19 Who bears the loss of goods held by the consignee in consignment?

- Ans**  1. Buyer
-  2. Consignor
-  3. Consignee
-  4. Bank

Q.20 When forfeited shares are reissued at a discount, the discount allowed CANNOT exceed:

- Ans**  1. the face value of shares
-  2. the original issue price of shares
-  3. the amount received on such forfeited shares prior to reissue
-  4. the nominal value of shares forfeited

Section : **Discipline6**

Q.1 When is a partner's loan repaid during the dissolution of a partnership firm?

- Ans**  1. After payment of outside creditors and partners' capitals
-  2. Along with partners' capitals
-  3. Before payment of outside creditors and partners' capital
-  4. After payment to outside creditors but before returning capital to partners

Q.2 Which of the following illustrates the Going Concern Concept in accounting?

- Ans**  1. Revenues are recorded only when cash is received.
-  2. Depreciation is not charged on fixed assets.
-  3. The business is assumed to continue operations indefinitely, unless evidence suggests otherwise.
-  4. Assets are recorded at their liquidation value.

Q.3 When preparing a bank reconciliation, if the Cash Book shows ₹10,000 higher than bank statement due to ₹2,000 deposit in transit and ₹500 bank charges unknown to ledger, the adjusted cash book balance would be:

- Ans**  1. ₹9,500
-  2. ₹7,500
-  3. ₹12,500
-  4. ₹11,000

Q.4 If shares are issued at a price higher than face value, the excess amount is credited to:

- Ans**  1. Capital reserve
-  2. Profit and loss account
-  3. Securities premium account
-  4. Share forfeiture account

Q.5 In Consignment Accounting, which of the following statements are correct in line with accounting treatment under advanced financial accounting principles?
(i) Non-recurring expenses (like freight, insurance, and customs duty) incurred by the consignor are included in the cost of unsold consignment stock, while recurring expenses (like godown rent and selling expenses) are not capitalised.
(ii) Abnormal loss is valued at proportionate cost plus proportionate non-recurring expenses, and its value is credited to the Consignment Account while insurance claim receivable, if any, is separately recorded.
(iii) Del-credere commission given to consignee protects the consignor from both credit losses and abnormal losses.
(iv) Unsold consignment stock in the books of consignor is valued at cost plus proportionate non-recurring expenses less proportionate abnormal loss, if any.

- Ans**
- ☐ 1. All (i), (ii), (iii), and (iv)
 - ☐ 2. Only (ii), (iii), and (iv)
 - ☒ 3. Only (i), (ii), and (iv)
 - ☐ 4. Only (i), (iii), and (iv)

Q.6 Which of the following is an essential characteristic of a bill of exchange?

- Ans**
- ☐ 1. Payment can be in the form of any commodity.
 - ☐ 2. It does not need to be dated.
 - ☐ 3. It can be oral or written.
 - ☒ 4. It must contain an unconditional order to pay a certain sum of money.

Q.7 A company sells machinery (asset) with book value ₹50,000 at a profit of ₹10,000. Based on the rules of debit and credit, the journal entry would involve:

- Ans**
- ☒ 1. Debit Cash ₹60,000; Credit Machinery ₹50,000; Credit Profit & Loss A/c ₹10,000
 - ☐ 2. Debit Cash ₹50,000; Credit Machinery ₹50,000
 - ☐ 3. Debit Profit & Loss A/c ₹10,000; Debit Cash ₹50,000; Credit Machinery ₹60,000
 - ☐ 4. Debit Cash ₹60,000; Debit Profit & Loss A/c ₹10,000; Credit Machinery ₹70,000

Q.8 Which of the following was a major limitation of OTCEI that led to its decline in the Indian financial market?

- Ans**
- ☐ 1. Strong competition from regional stock exchanges
 - ☐ 2. Over-dependence on SEBI approvals for each trade
 - ☒ 3. Lack of liquidity and investor interest due to poor secondary market activity
 - ☐ 4. Excessive participation of institutional investors

Q.9 In relation to Refund of Application Money, if the stated minimum amount has not been subscribed and the sum payable on application is not received within the period specified therein, then the application money shall be repaid within a period of _____ days from the closure of the issue.

- Ans**
- ☐ 1. twenty
 - ☒ 2. fifteen
 - ☐ 3. ten
 - ☐ 4. thirty

Q.10 Which of the following best describes the Repurchase Agreement (Repo) in the Indian money market?

- Ans**
- ☒ 1. A short-term loan where one party sells securities with an agreement to repurchase them at a predetermined price
 - ☐ 2. A long-term debt instrument issued by the Government of India
 - ☐ 3. A negotiable certificate of deposit issued by financial institutions
 - ☐ 4. An unsecured borrowing tool used by corporations

Q.11 Which of the following errors will NOT affect the agreement of trial balance?

- Ans**
- ☐ 1. Wrong amount posted to an account
 - ☐ 2. Posting to wrong account on wrong side
 - ☐ 3. Error in balancing an account
 - ☒ 4. Complete omission of a transaction

Q.12 Provisions are shown in the balance sheet under:

- Ans**
- ☐ 1. Either reserves & surplus or current liabilities depending on nature
 - ☐ 2. Contingent Liabilities
 - ☐ 3. Reserves & Surplus
 - ☒ 4. Current Liabilities

Q.13 Posting in the ledger means:

- Ans**
- ☒ 1. transferring entries from journal to ledger accounts
 - ☐ 2. reconciling bank statements
 - ☐ 3. preparing the trial balance
 - ☐ 4. recording transactions in the journal

Q.14 An internal auditor is reviewing an NPO's financial reporting and notes the use of segmented funds by donors—some for education programs, others for general administration. Under fund-based accounting in NPOs, how should such funds be categorised?

- Ans**
- ☒ 1. Classified as temporarily or permanently restricted funds, depending on donor restrictions
 - ☐ 2. Consolidated as unrestricted income under a single column
 - ☐ 3. Reported as loans without repayment obligation
 - ☐ 4. Treated as equity in the balance sheet

Q.15 If shares are issued for consideration other than cash (e.g. asset in exchange), at ₹120 each for a payable amount of ₹5,40,000, how many shares are issued and what amount is credited to Securities Premium Reserve?

- Ans**
- ☒ 1. 4,500 shares; ₹90,000 premium
 - ☐ 2. 6,000 shares; ₹1,20,000 premium
 - ☐ 3. 3,600 shares; ₹1,80,000 premium
 - ☐ 4. 5,400 shares; ₹0 premium

Q.16 Short-Term Borrowings will include all loans within a period of _____ months from the date of the loan.

- Ans**
- ☐ 1. 24
 - ☐ 2. 36
 - ☒ 3. 12
 - ☐ 4. 18

Q.17 Which of the following best describes SEBI's preamble and core mission, based on its statutory framework?

- Ans**
- ☒ 1. To protect investor interests, regulate the securities market, and ensure its growth and efficiency
 - ☐ 2. To maximise tax collection for the Government of India
 - ☐ 3. To grant loans to salaried individuals
 - ☐ 4. To draft industrial policies for the Ministry of Finance

Q.18 Read the given statements carefully and select the most appropriate option.

- (i) When two or more persons join together to carry out a specific business venture and share the profit on an agreed basis it is called a 'joint venture'.
(ii) Each one of them who join as a party to the joint venture is called as partner.

- Ans**
- ☒ 1. The statement (i) is true & statement (ii) is false.
 - ☐ 2. Both statements (i) & (ii) are false.
 - ☐ 3. Both statements (i) & (ii) are true.
 - ☐ 4. The statement (i) is false & statement (ii) is true.

Q.19 Clark Ltd. forfeited 500 shares of ₹10 each (₹8 called and paid, ₹2 unpaid on final call). These were reissued to John at ₹7 per share as fully paid up. What is the amount to be transferred to Capital Reserve after the re-issue?

- Ans**
- ☒ 1. ₹2,500
 - ☐ 2. ₹1,000
 - ☐ 3. ₹1,500
 - ☐ 4. ₹500

Q.20 A business concern receives ₹8,000 out of ₹10,000 due from Harish. He is unable to pay the balance amount, thus, the remaining amount becomes a bad debts for the business. The compound entry for this transaction will be:

- Ans**
- ☒ 1. Bank A/c Dr. ₹8,000
Bad Debts A/c Dr. ₹2,000
To Harish's A/c ₹10,000
 - ☐ 2. Bank A/c Dr. ₹10,000
To Harish's A/c ₹10,000
 - ☐ 3. Bank A/c Dr. ₹2,000
Bad Debts A/c Dr. ₹8,000
To Harish's A/c ₹10,000
 - ☐ 4. Bank A/c Dr. ₹8,000
To Harish's A/c ₹8,000

Section : **Discipline7**

Q.1 Which account is maintained to record contributions, sales proceeds, expenses, and final settlement among co-venturers?

- Ans**
- ☐ 1. Cash Account
 - ☒ 2. Joint Bank Account
 - ☐ 3. Realisation Account
 - ☐ 4. Suspense Account

Q.2 The principle that requires recording revenue when it is earned, regardless of cash receipt, is called the:

- Ans**
- ☐ 1. matching principle
 - ☐ 2. consistency principle
 - ☒ 3. revenue recognition principle
 - ☐ 4. prudence principle

Q.3 Which of the following is a newly introduced component in the financial statements under Ind AS (compliant with Part II of Schedule III, Companies Act, 2013)?

- Ans**
- ☐ 1. Only Notes to Accounts
 - ☐ 2. Statement of Profit and Loss only
 - ☐ 3. Statement of Cash Flows only
 - ☒ 4. Statement of Comprehensive Income and Statement of Changes in Equity

Q.4 A company's Return on Investment (RoI) is 15%, while the cost of debt is 9%. If the company increases its debt financing, what will happen?

- Ans**
- ☐ 1. EPS will remain constant, and risk will not change
 - ☐ 2. EPS will decrease, and risk will reduce
 - ☒ 3. Earnings per share (EPS) will increase, but risk of default will also rise
 - ☐ 4. Both EPS and financial risk will decline

Q.5 What is the primary purpose of a journal in accounting?

- Ans**
- ☐ 1. To calculate tax liabilities
 - ☐ 2. To record only cash transactions
 - ☒ 3. To record all financial transactions of a business in chronological order
 - ☐ 4. To summarise financial statements

Q.6 Fund Flow Statement mainly explains:

- Ans**
- ☒ 1. The movement of funds between sources and uses
 - ☐ 2. The calculation of profit and loss
 - ☐ 3. The distribution of dividends to shareholders
 - ☐ 4. The allocation of overhead costs

Q.7 In job costing, the cost unit is:

- Ans**
- ☐ 1. A product line
 - ☐ 2. A batch of Materials for production
 - ☐ 3. A process of manufacturing
 - ☒ 4. A specific work order

Q.8 A small shopkeeper maintains only his cash book and a record of debtors and creditors, ignoring detailed ledgers for assets, expenses, or purchases. This method of bookkeeping is best described as:

- Ans**
- ☒ 1. Quasi Single-Entry System
 - ☐ 2. Fund Accounting System
 - ☐ 3. Full Accounting System
 - ☐ 4. Double-Entry System

Q.9 If the total debits do not equal the total credits in a trial balance, it indicates that:

- Ans**
- ☐ 1. the ledger accounts are balanced
 - ☒ 2. there is an error in recording or posting transactions
 - ☐ 3. the business made a profit
 - ☐ 4. all accounts are correct

Q.10 Financial analysis can sometimes be misleading when financial statements ignore:

- Ans**
- ☐ 1. Common-size comparisons
 - ☐ 2. Accounting ratios
 - ☐ 3. Window dressing
 - ☒ 4. Non-monetary factors like employee skill or brand goodwill

Q.11 Horizontal analysis of financial statements involves:

- Ans**
- ☐ 1. only analysing a single year's statement
 - ☒ 2. comparing the financial statements of different years
 - ☐ 3. expressing items as a percentage of total assets
 - ☐ 4. comparing the financial statements of different entities

Q.12 Reviewing a financial item over multiple years to observe whether it rises or falls primarily employs:

- Ans**
- ☒ 1. Trend Analysis
 - ☐ 2. Common Size Statements
 - ☐ 3. Cash Flow Analysis
 - ☐ 4. Ratio Analysis

Q.13 What is the primary objective of cost accounting?

- Ans**
- ☐ 1. Only to determine profit and loss
 - ☒ 2. To ascertain the cost of a product or service
 - ☐ 3. To prepare the balance sheet
 - ☐ 4. To manage human resources

Q.14 Which of the following focuses on long-term solvency and survival of a firm?

- Ans**
- ☐ 1. Labour unions
 - ☒ 2. Lenders
 - ☐ 3. Trade payables
 - ☐ 4. Customers

Q.15 According to the double-entry system, in the case of an asset account, a debit entry:

- Ans**
- ☐ 1. decreases equity
 - ☐ 2. increases liability
 - ☐ 3. decreases the asset
 - ☒ 4. increases the asset

Q.16 Cash flow analysis differs from other techniques because it:

- Ans**
- ☐ 1. considers only comparative statements
 - ☐ 2. ignores profitability and solvency
 - ☐ 3. is based only on ratio computation
 - ☒ 4. focuses on actual inflows and outflows of cash

Q.17 Which of the following does the money market deal in?

- Ans**
- ☐ 1. Derivatives only
 - ☐ 2. Equity securities
 - ☒ 3. Short-term instruments
 - ☐ 4. Long-term debt instruments

Q.18 Operating leverage arises due to which of the following?

- Ans**
- ☒ 1. Fixed operating costs
 - ☐ 2. Fixed financing costs
 - ☐ 3. Variable financing costs
 - ☐ 4. Variable production costs

Q.19 Which of the following statements best explains the structural and operational difference between the National Stock Exchange (NSE) and the Over-The-Counter Exchange of India (OTCEI)?

- Ans**
- ☐ 1. OTCEI allows margin trading on all listed securities, unlike NSE.
 - ☐ 2. NSE is the only Indian stock exchange using electronic trading.
 - ☐ 3. NSE exclusively lists large-cap companies, while OTCEI lists only foreign companies.
 - ☒ 4. NSE is an order-driven, anonymous electronic exchange with nationwide connectivity, whereas OTCEI was a dealer-based, screen-driven exchange specifically supporting small and medium enterprises and operated via market makers.

Q.20 Which of the following is considered the primary objective of financial management?

- Ans**
- ☒ 1. Maximising shareholder wealth
 - ☐ 2. Maintaining liquidity only
 - ☐ 3. Maximising sales
 - ☐ 4. Minimising operational risks

Section : Discipline8

Q.1 The Cash Flow Statement provides information about:

- Ans**
- ☐ 1. Distribution of dividends to shareholders
 - ☒ 2. Inflows and outflows of cash and cash equivalents
 - ☐ 3. Only profit earned by the business
 - ☐ 4. Only assets and liabilities of the business

Q.2 Which of the following is NOT an objective of a Cash Flow Statement?

- Ans**
- ☐ 1. To provide information about cash inflows and outflows
 - ☐ 2. To help in evaluating liquidity and solvency
 - ☐ 3. To assess the ability to generate positive cash flow in future
 - ☒ 4. To show financial position as on a particular date

Q.3 Which of the following statements correctly differentiates Cost Control and Cost Reduction?

- Ans**
- ☒ 1. Cost Control focuses on maintaining costs within standards, while Cost Reduction aims at lowering unit costs without affecting quality.
 - ☐ 2. Cost Control has no visible end, while Cost Reduction ends when targets are achieved.
 - ☐ 3. Cost Control is permanent, while Cost Reduction is temporary.
 - ☐ 4. Cost Control is a corrective process, while Cost Reduction is preventive.

Q.4 Which of the following is one of the main benefits of preparing a cash flow statement?

- Ans
- ☐ 1. Recording journal entries
 - ☐ 2. Calculating gross profit
 - ☐ 3. Determining par value of shares
 - ☒ 4. Providing information about changes in cash and cash equivalents

Q.5 A statement shows each item as a percentage of sales in the income statement or of total assets in the balance sheet. This technique is called:

- Ans
- ☒ 1. Common-size statements
 - ☐ 2. Ratio analysis
 - ☐ 3. Trend analysis
 - ☐ 4. Comparative statements

Q.6 A Funds Flow Statement highlights basic changes in which aspect(s) of a business?

- Ans
- ☐ 1. Only its liquidity position
 - ☐ 2. Only its financial structure
 - ☐ 3. Only its asset structure
 - ☒ 4. Its financial structure, asset structure, and liquidity position

Q.7 Which of the following is NOT considered a real and permanent cost reduction?

- Ans
- ☐ 1. Savings in selling and distribution costs
 - ☒ 2. A reduction in taxes due to a change in government policy
 - ☐ 3. Savings in manufacturing costs
 - ☐ 4. Savings in administrative costs

Q.8 A manufacturing company wants to determine the impact of a change in product mix on its profitability. Which component of CVP analysis should management consider to evaluate which product line contributes most to covering fixed costs?

- Ans
- ☒ 1. Contribution margin per limiting factor
 - ☐ 2. Degree of operating leverage
 - ☐ 3. Margin of safety
 - ☐ 4. Break-even point

Q.9 What is the formula to calculate Operating Profit Ratio (OPR)?

- Ans
- ☒ 1. $\text{Operating Profit} \div \text{Sales} \times 100$
 - ☐ 2. $\text{Net Profit} \div \text{Total Assets} \times 100$
 - ☐ 3. $\text{Gross Profit} \div \text{Sales} \times 100$
 - ☐ 4. $\text{Current Assets} \div \text{Current Liabilities}$

Q.10 Which of the following best describes the profit at the break-even point?

- Ans
- ☒ 1. Zero profit
 - ☐ 2. Maximum profit
 - ☐ 3. Negative profit
 - ☐ 4. Minimum profit

Q.11 Process costing is most suitable for industries where:

- Ans
- ☒ 1. production is continuous and passes through two or more processes
 - ☐ 2. jobs are executed for specific customer orders
 - ☐ 3. each order needs special treatment
 - ☐ 4. products are customised and unique

Q.12 Which function of cost accounting mainly supports managerial decision-making by providing periodic statements and summaries?

- Ans
- ☐ 1. Cost comparisons
 - ☒ 2. Cost reports
 - ☐ 3. Cost analysis
 - ☐ 4. Cost control

Q.13 Which step is necessary to prepare comparative statements after listing absolute figures?

- Ans
- ☐ 1. Preparing only profit and loss account
 - ☐ 2. Only calculating ratios
 - ☒ 3. Subtracting previous year from current year values
 - ☐ 4. Ignoring percentage changes

Q.14 To arrive at funds from operations, the non-fund items which do not affect current assets or current liabilities and non-trading expenses and losses are added to the net profit disclosed by the profit and loss account at the end of the year. Such items are:
(i) Interest on investments
(ii) Refund of Tax
(iii) Provision for taxes
(iv) Proposed dividend
(v) Transfer to reserves

- Ans
- ☒ 1. Point (iii), (iv) & (v) only.
 - ☐ 2. Point (i), (ii) (iii) & (iv) only.
 - ☐ 3. Point (i), (ii) (iii) & (v) only.
 - ☐ 4. Point (ii), (iii) (iv) & (v) only.

Q.15 Why is a marginal costing system simpler to operate than an absorption costing system?

- Ans
- ☐ 1. It requires detailed inventory valuations
 - ☒ 2. It does not involve the problems of overhead apportionment and recovery
 - ☐ 3. It is only useful for long-term planning
 - ☐ 4. It involves more complex overhead calculations

Q.16 Which cost control technique sets a cost benchmark and measures deviations from it?

- Ans
- ☐ 1. Inventory control
 - ☒ 2. Standard costing
 - ☐ 3. Ratio analysis
 - ☐ 4. Budgetary control

Q.17 Under AS 3 (Cash Flow Statement), how is dividend received from a subsidiary classified?

- Ans
- ☒ 1. Cash flow from investing activities
 - ☐ 2. Cash flow from operating activities
 - ☐ 3. Cash flow from financing activities
 - ☐ 4. Cash flow from extraordinary activities

Q.18 Standard costing is primarily used for:

- Ans
- ☐ 1. Budget preparation
 - ☐ 2. Determining cost per unit
 - ☒ 3. Controlling costs through variance analysis
 - ☐ 4. Estimating sales revenue

Q.19 Process costing is generally used when:

- Ans
- ☐ 1. Costs are not required to be recorded at every stage
 - ☐ 2. Production is carried out only once for a specific customer
 - ☐ 3. Each job or order is unique in nature
 - ☒ 4. A product goes through a series of continuous processes or stages

Q.20 If sales in 2023 are ₹12,00,000 and in 2024 are ₹15,00,000, the percentage increase in sales is:

- Ans
- ☐ 1. 28%
 - ☒ 2. 25%
 - ☐ 3. 20%
 - ☐ 4. 15%

Q.1 When evaluating the relationship between profit generated and the equity invested by shareholders, which analytical tool is being used?

- Ans**
- ☒ 1. Profitability ratio
 - ☐ 2. Trend percentage
 - ☐ 3. Common-size percentage
 - ☐ 4. Comparative figure

Q.2 Comparative statements, also known as 'horizontal analysis' are useful for which of the following purposes?

- Ans**
- ☐ 1. Indicating the relationship of different items to a common base within a single period.
 - ☐ 2. Assessing the solvency and efficiency of an enterprise through ratios.
 - ☐ 3. Studying only the operational results over a series of years by observing absolute changes.
 - ☒ 4. Showing profitability and financial position for different periods in a comparative form.

Q.3 In report designing, what is the significance of 'user orientation'?

- Ans**
- ☐ 1. It prioritises graphical representations over numerical values.
 - ☒ 2. It ensures the information in reports matches the needs of the intended users.
 - ☐ 3. It refers to the layout design of report cover pages.
 - ☐ 4. It focuses on designing reports strictly for auditors.

Q.4 To assess financial soundness and profitability, analysts often compute ratios like Current Ratio, Debt-Equity Ratio, and Return on Investment. These are part of which analytical tool?

- Ans**
- ☐ 1. Trend Analysis
 - ☐ 2. Cash Flow Analysis
 - ☐ 3. Comparative Statement Analysis
 - ☒ 4. Ratio Analysis

Q.5 While preparing Cash Flow Statements as per Revised AS-3 (ICAI), interest paid by a financial enterprise is classified under which activity?

- Ans**
- ☒ 1. Operating activity
 - ☐ 2. Financing activity
 - ☐ 3. Investing activity
 - ☐ 4. Discounting activity

Q.6 In a Computerised Accounting System (CAS), which of the following is handled automatically?

- Ans**
- ☐ 1. Manually posting entries from the journal to the ledger
 - ☐ 2. Verifying accuracy of mathematical calculations manually
 - ☒ 3. Processing accounting transactions using specialized software
 - ☐ 4. Estimating future budget figures

Q.7 Which of the following is NOT an advantage of using a DBMS?

- Ans**
- ☐ 1. Sharing of data
 - ☐ 2. Reduction of redundancies
 - ☒ 3. Increased hardware and software costs
 - ☐ 4. Data security

Q.8 Which of the following techniques is most commonly used for cross-sectional financial analysis?

- Ans**
- ☐ 1. Cash flow reconciliation
 - ☐ 2. Time-series forecasting
 - ☒ 3. Vertical analysis
 - ☐ 4. Budgetary control

Q.9 Direct costing differs from marginal costing because:

- Ans**
- ☐ 1. It charges only variable costs to cost units
 - ☒ 2. It considers some fixed costs as direct costs in certain cases
 - ☐ 3. It ignores all fixed costs completely
 - ☐ 4. It includes indirect costs in product cost

Q.10 In process costing, what does the reciprocal method essentially do when service department costs are apportioned to production departments?

- Ans**
- ☐ 1. Ignores mutual services among service departments
 - ☐ 2. Uses repeated distribution until balances reduce to zero
 - ☐ 3. Allocates costs in proportion to prime cost of production departments
 - ☒ 4. Recognises inter-service department support by solving simultaneous equations

Q.11 When combining trend analysis with ratio analysis for liquidity assessment, which pattern is most concerning?

- Ans**
- ☐ 1. Quick ratio trending upward, current ratio stable
 - ☐ 2. No change in either ratio
 - ☐ 3. Both current and quick ratios trending upward
 - ☒ 4. Current ratio trending upward while quick ratio remains stable or declines

Q.12 When comparing two firms using Common Size Balance Sheets, Firm A reports 60% current assets and 40% non-current assets, while Firm B reports 30% current assets and 70% non-current assets. Which of the following inferences is most accurate?

- Ans**
- ☒ 1. Firm B is less liquid but potentially more capital-intensive, reflecting higher fixed investments.
 - ☐ 2. Firm B must have lower profitability because of higher non-current assets.
 - ☐ 3. Firm A is more efficient in using long-term capital.
 - ☐ 4. Firm A is riskier due to a larger portion of current assets.

Q.13 Value analysis as a cost reduction technique focuses on:

- Ans**
- ☐ 1. Cutting wages
 - ☐ 2. Reducing marketing expenses only
 - ☒ 3. Eliminating unnecessary features or costs without reducing product utility
 - ☐ 4. Increasing selling price

Q.14 If the base year production is 20,000 units and the production in year 4 is 28,000 units, the trend index for year 4 is:

- Ans**
- ☒ 1. 140
 - ☐ 2. 135
 - ☐ 3. 120
 - ☐ 4. 150

Q.15 What is the main objective of a fund flow statement?

- Ans**
- ☐ 1. Record daily cash transactions
 - ☐ 2. Calculate gross profit
 - ☒ 3. Identify the sources and applications of funds during a period
 - ☐ 4. Prepare journal entries

Q.16 Which of the following is NOT a feature of Cost Reduction?

- Ans**
- ☒ 1. It is a temporary but continuous process.
 - ☐ 2. It leads to permanent reduction in cost per unit.
 - ☐ 3. It explores the possibility of improving cost targets themselves.
 - ☐ 4. It results in economising the unit cost without reducing product quality.

Q.17 Which budgetary control technique is most suitable for industries with highly fluctuating and seasonal production?

- Ans**
-  1. Fixed budget
 -  2. Flexible budget
 -  3. Performance budget
 -  4. Zero-based budget

Q.18 From a financial management perspective, why is the preparation of a Fund Flow Statement crucial for long-term decision-making?

- Ans**
-  1. It serves as a substitute for the Profit and Loss Account.
 -  2. It records daily cash inflows and outflows of a company.
 -  3. It reveals the cost structure and aids in fixing product pricing.
 -  4. It highlights the movement of working capital and thereby facilitates analysis of long-term solvency.

Q.19 What is an 'entity' in an Entity-Relationship (ER) diagram in a Database Management System?

- Ans**
-  1. A set of attributes that describe a relationship
 -  2. A relationship between two or more objects
 -  3. A real-world object distinguishable from other objects
 -  4. A property that describes an object

Q.20 In what way does the preparation of a Cash Flow Statement under AS-3 (Revised) primarily help stakeholders?

- Ans**
-  1. Identifying the firm's long-term solvency by tracking the changes in net worth
 -  2. Measuring the profitability of the firm over the accounting period
 -  3. Understanding the firm's liquidity position by analysing actual cash inflows and outflows
 -  4. Evaluating the efficiency of utilisation of working capital through funds movement

Section : Teaching Methodology

Q.1 Dramatisation as a teaching technique is particularly effective for developing:

- Ans**
-  1. Skills unrelated to curricular goals
 -  2. Isolated textbook-based knowledge only
 -  3. Only physical coordination skills
 -  4. Emotional intelligence, empathy, and communication skills

Q.2 In the process of selecting learning resources, which of the following should a teacher emphasise the most?

- Ans**
-  1. Alignment with curriculum and learner diversity
 -  2. Traditional practices only
 -  3. Preference of other schools
 -  4. Colour and design of the material

Q.3 Which of the following is a formative assessment tool aimed at providing ongoing feedback to students?

- Ans**
-  1. Portfolio
 -  2. Annual report card
 -  3. End-term examination
 -  4. Aptitude test

Q.4 According to the gender socialisation, how are gender stereotypes commonly reinforced during childhood?

- Ans**
-  1. Equal access to educational resources
 -  2. Exposure to gender-neutral books and games
 -  3. Community-based training programs
 -  4. Exposure to gender-specific toys, books, and television content

Q.5 Which of the following best describes the “design” phase in assessment for learning (AFL)?

- Ans**
- ☒ 1. Planning assessment tasks aligned with learning objectives
 - ☐ 2. Analyzing past student performance
 - ☐ 3. Recording and reporting student results
 - ☐ 4. Providing grades to rank students

Q.6 A school principal wants to determine whether a newly implemented teaching method has improved students' critical thinking skills. Which evaluation approach will best provide reliable evidence for decision-making?

- Ans**
- ☐ 1. Asking teachers for informal feedback about students' engagement
 - ☐ 2. Using a single standardised test at the end of the semester
 - ☒ 3. Conducting a summative evaluation using performance-based assessments
 - ☐ 4. Comparing students' current grades with their grades from the previous year

Q.7 Why is subject content analysis important in instructional planning?

- Ans**
- ☐ 1. It reduces the teacher's workload.
 - ☐ 2. It is useful only for examinations.
 - ☐ 3. It helps identify the best seating arrangement.
 - ☒ 4. It ensures that content aligns with learning outcomes and student needs.

Q.8 What does 'equilibrium' refer to in Piaget's theory of cognitive development?

- Ans**
- ☒ 1. A state of comfort where existing schemas explain new experiences
 - ☐ 2. The balance between rewards and punishments
 - ☐ 3. The balance between mental and physical health
 - ☐ 4. A situation where learning is not needed

Q.9 Which of the following strategies best supports children with learning disabilities in inclusive classrooms?

- Ans**
- ☐ 1. Providing frequent punishment for incorrect answers
 - ☐ 2. Assigning them to separate classrooms permanently
 - ☐ 3. Reducing class participation for CWSN
 - ☒ 4. Using differentiated instruction, remedial support, and assistive technology

Q.10 In art education, the use of open-ended materials and processes primarily supports which pedagogical approach?

- Ans**
- ☐ 1. Behaviourist reinforcement of correct answers
 - ☒ 2. Constructivist exploration and meaning-making
 - ☐ 3. Standardised assessment of uniform products
 - ☐ 4. Teacher-directed replication of fixed outcomes

Q.11 Which of the following best captures the key distinction between behaviourist and constructivist learning theories as described in Educational psychology?

- Ans**
- ☐ 1. Behaviourism views the learner as active, while constructivism sees the learner as passive.
 - ☒ 2. Behaviourism focuses on external stimuli and responses, whereas constructivism emphasises internal cognitive construction of knowledge.
 - ☐ 3. Behaviourism emphasises holistic learning, whereas constructivism emphasises discrete stimulus-response chains.
 - ☐ 4. Constructivism eliminates the need for teacher guidance, whereas behaviourism promotes learner autonomy.

Q.12 Which cultural elements contribute to the construction of femininity in Indian society, as per Dube's perspective with reference to gender and socialisation?

- Ans**
- ☐ 1. Government policies and quotas
 - ☐ 2. Sports and academic achievements
 - ☐ 3. Technological advancements and urbanisation
 - ☒ 4. Language, rituals, ceremonies, and proverbs

Q.13 How does subject pedagogy help in addressing diverse student needs?

- Ans**
- ☒ 1. By planning differentiated instruction and scaffolding
 - ☐ 2. By ignoring student differences
 - ☐ 3. By assigning the same tasks to everyone
 - ☐ 4. By conducting more exams

Q.14 Why do students from weaker socio-economic backgrounds face greater challenges in academic writing, as per the Language Across the Curriculum?

- Ans**
- ☐ 1. They avoid using technology in learning situations.
 - ☐ 2. They do not attend school regularly and lack textbook access.
 - ☒ 3. They are unfamiliar with the specialised language and register of academic subjects.
 - ☐ 4. They struggle with handwriting and classroom behaviour.

Q.15 In the context of individual differences, the term “learning styles” refers to:

- Ans**
- ☐ 1. Fixed, innate ways of learning that do not change over time
 - ☒ 2. Students’ consistent preferences for perceiving and processing information
 - ☐ 3. The number of subjects a student enjoys
 - ☐ 4. The amount of effort a student puts into learning

Q.16 Which of the following is NOT a responsibility of the School Head in the development of learning resources?

- Ans**
- ☐ 1. Planning and initiating processes
 - ☐ 2. Soliciting co-operation of colleagues
 - ☐ 3. Executing and following up plans
 - ☒ 4. Avoiding community support

Q.17 Who is regarded as the philosophical founder of Cognitive constructivism?

- Ans**
- ☐ 1. Jerome Bruner
 - ☒ 2. Jean Piaget
 - ☐ 3. Lev Vygotsky
 - ☐ 4. John Dewey

Q.18 Which Indian policy launched in 2018 merged SSA, RMSA, and Teacher Education to provide integrated and inclusive schooling for all children?

- Ans**
- ☐ 1. RPwD Act 2016
 - ☐ 2. NEP 2020
 - ☐ 3. RTE Act 2009
 - ☒ 4. Samagra Shiksha Abhiyan

Q.19 Which of the following is a principle of human development?

- Ans**
- ☐ 1. After adolescence, development ceases.
 - ☐ 2. Development only occurs in a discontinuous pattern.
 - ☒ 3. Development follows a pattern and is predictable.
 - ☐ 4. Every person grows at the same pace.

Q.20 In the context of formulating learning objectives, which of the following best reflects an advanced application of the revised Bloom’s taxonomy?

- Ans**
- ☒ 1. Creating a working model to illustrate autotrophic nutrition
 - ☐ 2. Listing different types of nutrition in animals
 - ☐ 3. Identifying the structure of a leaf using diagrams
 - ☐ 4. Explaining the role of chlorophyll in photosynthesis