

ARUNACHAL PRADESH UNIVERSITY
COMMON ENTRANCE TEST-2025
(APUCET-2025)

Test Booklet No.

MASTER OF COMMERCE (M.COM.)

OMR Sheet No.

Subject Code

Roll No.

Series

A

Day and Date of Examination: _____

Signature of Candidate: _____

Signature of Invigilator(s): _____

Full Marks: 70

Time: 2 Hours

INSTRUCTIONS

1. Do not open this test booklet until you are told to do so.
2. Candidate must write his/her Roll Number in the space provided.
3. This Test Booklet comprises TWO Sections: Section A consists of 40 Multiple Choice Questions (MCQs) and appropriate option should be marked as answers in the OMR sheet provided. All questions carry 1 mark each. Section B has two essay type questions to be answered in the space provided in the Question Booklet. It carries 15 marks each.
4. There will be no negative marking for a wrong answer.
5. No candidate shall be permitted to enter the Examination Hall after the commencement of the Entrance test and leave the examination hall before the expiry of the examination time.
6. Making any identification mark both in the Test Booklet and the OMR Sheet anywhere other than the specified places will lead to disqualification of the candidate.
7. Handover the Test Booklet and OMR Sheet at the end of the examination to the invigilators.
8. Candidates shall maintain silence inside and outside the examination hall. If candidates are found violating the instructions mentioned herein or announced in the examination hall, they will be summarily disqualified from the entrance test.
9. The use of any electronic items, log table, etc. is prohibited inside the examination hall.
10. Use only **Black Ball Point Pen**.
11. In case of any dispute, the decision of the University Authority shall be final and binding.

SECTION – A
(Each Question Carries ONE Mark)

1. Competency mapping is a process used to:
(A) Determine the pay scales for various job roles.
(B) Identify the knowledge, skills, abilities, and other characteristics (KSAOs) required for successful job performance.
(C) Map employee locations within the organization.
(D) Track employee attendance and punctuality.
2. Which term describes the process of eliminating a significant number of employees from an organization simultaneously, often due to restructuring or economic downturns?
(A) Retrenchment (B) Attrition
(C) Transfer (D) Termination
3. The process of forecasting the future demand for and supply of human resources in an organization is known as:
(A) Staffing (B) Recruitment
(C) Human Resource Planning (D) Organizational Development
4. Which of the following describes the process by which individuals organize and interpret their sensory impressions in order to give meaning to their environment?
(A) Motivation (B) Learning
(C) Perception (D) Attitude
5. What is the term for a systematic process of determining the relative worth of jobs within an organization to establish internal pay equity?
(A) Merit Rating (B) Job Design
(C) Job Evaluation (D) Performance Management
6. According to Maslow's Hierarchy of Needs, which need must be satisfied before an individual can focus on esteem needs?
(A) Self-actualization needs (B) Physiological needs
(C) Social needs (D) Safety needs
7. A shared system of meaning held by the organization's members that distinguishes the organization from other organizations is referred to as:
(A) Organizational structure (B) Organizational culture
(C) Organizational design (D) Organizational strategy
8. Which of the following is NOT typically considered a component of an individual's attitude?
(A) Cognitive (belief) (B) Affective (feeling)
(C) Behavioural (action) (D) Physiological (biological reaction)
9. The set of actual and potential buyers of a product or service is referred to as:
(A) The industry (B) The market
(C) The competition (D) The distribution channel
10. The four Ps of the marketing mix are:
(A) Price, Positioning, Promotion, and Profit.
(B) Product, Price, Place, and Promotion.
(C) Price, Process, Place, and Production.
(D) Promotion, Potential, Price, and Publicity.

11. The accounting equation states that:
 - (A) Assets = Liabilities - Owner's Equity
 - (B) Assets = Liabilities + Owner's Equity
 - (C) Owner's Equity = Assets + Liabilities
 - (D) Liabilities = Assets + Owner's Equity

12. Which accounting concept dictates that the business is assumed to have an indefinite life and will continue to operate in the foreseeable future?
 - (A) Accrual Concept
 - (B) Going Concern Concept
 - (C) Consistency Concept
 - (D) Materiality Concept

13. Revenue is recognized when it is earned, regardless of when cash is received. This principle is known as the:
 - (A) Cash Basis of Accounting
 - (B) Matching Principle
 - (C) Accrual Basis of Accounting
 - (D) Conservatism Principle

14. Depreciation is an accounting method used to:
 - (A) Recognize the physical wear and tear of an asset.
 - (B) Allocate the cost of a tangible asset over its useful life.
 - (C) Determine the market value of an asset.
 - (D) Reduce the asset's original cost to zero.

15. The journal entry to record the purchase of goods on credit would typically involve:
 - (A) Debit Cash, Credit Purchases.
 - (B) Debit Purchases, Credit Creditors
 - (C) Debit Purchases, Credit Cash.
 - (D) Debit Creditors, Credit Purchases.

16. The main purpose of preparing a Trial Balance is to:
 - (A) Summarize all revenues and expenses.
 - (B) Check the arithmetical accuracy of ledger accounts.
 - (C) Determine the profitability of the business.
 - (D) Report the financial position of the business.

17. According to the Indian Contract Act, 1872, an "offer" when accepted becomes a/an:
 - (A) Proposal
 - (B) Agreement
 - (C) Promise
 - (D) Consideration

18. The World Trade Organisation (WTO) was officially constituted on:
 - (A) January 1, 1992
 - (B) January 1, 1993
 - (C) January 1, 1994
 - (D) January 1, 1995

19. In a contract of sale, when does the ownership of goods typically pass from the seller to the buyer?
(A) Upon delivery of goods.
(B) Upon payment for the goods.
(C) When the parties intend it to pass.
(D) Upon signing the sale agreement.
20. "Marketing is the delivery of standard living." Who said?
(A) Pyle
(B) Paul Mazur
(C) H.L. Hensen
(D) E.J. McCarthy
21. The full form of URL is:
(A) Universal Routing Logic
(B) Uniform Revision Link
(C) Uniform Resource Locator
(D) User Request Link
22. A contract which is enforceable by law at the option of one party is called:
(A) Valid contract
(B) Voidable contract
(C) Void contract
(D) Illegal contract
23. If two events cannot occur together, they are:
(A) Mutually exclusive
(B) Independent
(C) Exhaustive
(D) Complementary
24. Correlation measures:
(A) Causation
(B) Relationship between variables
(C) Variability
(D) Independence
25. The phase in business cycle where economic activity is lowest is called:
(A) Expansion
(B) Recession
(C) Peak
(D) Boom
26. CSR under Section 135 is mandatory for companies having net worth of:
(A) ₹10 crore
(B) ₹500 crore or more
(C) ₹200 crore
(D) ₹100 crore

42. Explain how Generally Accepted Accounting Principles (GAAP) ensure transparency and consistency in financial reporting. Give examples of some specific accounting standard in your answer. (15)

27. The investment decision is also known as:
- A) Dividend decision
 - B) Capital budgeting
 - C) Financing decision
 - D) Working capital
28. Spending requirement for CSR (as % of average net profits) is:
- A) 1%
 - B) 2%
 - C) 3%
 - D) 5%
29. An entrepreneur who adopts existing technologies and methods is called:
- A) Social entrepreneur
 - B) Imitative entrepreneur
 - C) Creative entrepreneur
 - D) Corporate entrepreneur
30. Which system helps retailers manage logistics and inventory?
- A) MIS
 - B) CRM
 - C) SCM
 - D) ATM
31. Omnichannel marketing aims to:
- A) Create separate experiences
 - B) Offer a seamless customer experience across all platforms
 - C) Reduce branding
 - D) Focus on physical stores only
32. Which HRM challenge is associated with voluntary retirement schemes (VRS)?
- A) Talent surplus
 - B) Brain drains and loss of experience
 - C) Staff promotions
 - D) Increasing headcount
33. Which of the following is NOT an IMC tool?
- A) Advertising
 - B) Sales Promotion
 - C) Procurement
 - D) Personal Selling
34. Which performance appraisal method involves collecting feedback from peers, subordinates, and customers?
- A) Rating scale
 - B) Paired comparison
 - C) 360-degree feedback
 - D) Forced distribution

35. Pay band compensation is most suitable for organizations that want to:
- A) Fix pay structures rigidly
 - B) Avoid performance-based incentives
 - C) Provide flexible salary ranges and promotion scope
 - D) Equalize all employee pay
36. Value co-creation in modern marketing involves:
- A) Companies outsourcing services
 - B) Customers responding to surveys
 - C) Customers actively contributing to product/service development
 - D) Agencies designing logos
37. The process of subdividing a market into homogeneous sub sets of customers is:
- A) Targeting
 - B) Positioning
 - C) Segmentation
 - D) Differentiating
38. Responding to employees and involving them in decision making is referred to as:
- A) Autonomy
 - B) Empowerment
 - C) Quality of work life
 - D) Pre action
39. Short-term incentives to encourage purchase or sales of a product or service is:
- A) Advertising
 - B) Sales promotion
 - C) Online advertising
 - D) Public relations
40. Which of the following best describes marketing research in the context of solving marketing problems?
- A) Logical
 - B) Theoretical
 - C) Practical
 - D) None of the above

SECTION – B
(Each Question Carries FIFTEEN Marks)

41. What is marketing and discuss its significance in the context of Arunachal Pradesh supported by relevant examples. (15)

OR

Explain the importance and scope of Human Resource Management in Arunachal Pradesh with suitable examples. (15)

