

Seat No.

Total No. of Pages : 12

Ph.d Entrance Examination March - April, 2026
Accountancy/ Business Economics/ Commerce/
Commerce and Management (M.Com based)
Sub. Code: 58737

Day and Date : Tuesday, 06-Oct-2026**Total Marks : 100****Time : 10.00 am to 12.00 pm**

Instructions :

- 1) All questions are compulsory.
 - 2) Each question carries 2 marks.
 - 3) Answers should be marked in the given OMR answer sheet by darkening the appropriate option.
 - 4) Use black ball point pen only for marking the circle. Do not make any stray mark on the OMR answer sheet.
 - 5) Follow the instructions given on OMR Sheet.
 - 6) Rough work shall be done on the sheet provided at the end of question paper.
 - 7) Only non-programmable calculators are allowed.
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1. Research can best be defined as.....

- a) Random search for facts
- b) Systematic investigation to establish facts
- c) Mere collection of data
- d) Guesswork without evidence

2. The primary objective of applied research is.. ..

- | | |
|--------------------------------|----------------------------|
| a) To solve practical problems | b) To develop new theories |
| c) To satisfy curiosity | d) To review literature |

3. is the first step in the research process
 - a) Data analysis
 - b) Problem identification
 - c) Hypothesis formulation
 - d) Report writing
4. statement is correct
 - a) Methods are broader than methodology
 - b) Methodology is broader than methods
 - c) Methods and methodology are the same
 - d) Methodology is a type of sampling
5. is not a criterion of good research
 - a) Objectivity
 - b) Ethical standards
 - c) Explicability
 - d) Personal preference
6. The main aim of pure research is..
 - a) To solve practical problems
 - b) To develop general knowledge and theories
 - c) To promote advertisements
 - d) To collect routine data
7. Applied research is aimed at...
 - a) Expanding theoretical knowledge only
 - b) Solving real-world problems
 - c) Avoiding practical applications
 - d) Creating art

8. Exploratory research is most useful when.
- a) The problem is well defined
 - b) There is little or no prior information available
 - c) The hypothesis is already tested
 - d) The results are to be quantified
9. The main aim of descriptive research is to....
- a) Explain causes of phenomena
 - b) Describe characteristics of subjects
 - c) Test theories only
 - d) Create new laws of science
10. Diagnostic research focuses on
- a) Describing variables only
 - b) Identifying causes of problems
 - c) Avoiding cause-effect analysis
 - d) Collecting unrelated data
11. Quantitative research focuses on.. ..
- a) Words and meanings
 - b) Numbers and measurable data
 - c) Myths and beliefs
 - d) Artistic impressions

12. The main characteristic of qualitative research is
- a) Statistical hypothesis testing
 - b) Understanding meanings and experiences
 - c) Measuring numerical values
 - d) Using only secondary data
13. A research design is best described as.
- a) The blueprint or plan for research
 - b) The statistical software used in research
 - c) A random process of collecting data
 - d) A final report of research
14. One major need for research design is.
- a) To ensure random errors in the study
 - b) To avoid systematic planning
 - c) To provide a clear research roadmap
 - d) To make research lengthy
15. Exploratory research design is most suitable when.
- a) The research problem is well defined
 - b) The researcher has limited prior information
 - c) The hypothesis is already proven
 - d) The objective is only to measure variables

16. is not a component of research design
- a) Problem definition
 - b) Data analysis plan
 - c) Random guessing
 - d) Sampling design
17. is a feature of a good research design
- a) Bias in results
 - b) Lack of clarity
 - c) Reliability of findings
 - d) Wastage of resources
18. Primary data is.. ..
- a) Already published information
 - b) First-hand information collected by the researcher
 - c) Data collected from books
 - d) Secondary source only
19. is a limitation of the interview method
- a) Flexibility
 - b) Rich qualitative data
 - c) Personal contact with respondents
 - d) High cost and time consumption
20. A main advantage of the mailing method is.....
- a) Quick response guaranteed
 - b) Low cost and wide coverage
 - c) Personal interaction
 - d) No need for questions

21. is an example of plagiarism
- a) Copying text without giving credit
 - b) summarizing in your own words with proper citation
 - c) Using open data with acknowledgment
 - d) Quoting with reference
22. is a major advantage of survey method
- a) Large coverage of population
 - b) High cost always
 - c) Limited data collection
 - d) Only qualitative data collected
23. is a primary source
- a) Government census report
 - b) Direct experiment results
 - c) Library book
 - d) Journal article summary
24. sampling method does every unit have an equal chance of selection
- a) Judgment sampling
 - b) Convenience sampling
 - c) Quota sampling
 - d) Random sampling
25. In APA style, the in-text citation format is.
- a) Author, Page Number
 - b) Author, Year
 - c) Author - Year - Page
 - d) Page Number - Author

26. Managerial Economics is best described as.
- a) The application of accounting principles in business decisions
 - b) The study of human behavior under scarcity of resources
 - c) The integration of economic theory with business practices for decision-making
 - d) The study of public finance
27. is not an area of Managerial Economics
- a) Demand analysis
 - b) Capital budgeting
 - c) National income accounting
 - d) Pricing decisions
28. The demand curve usually slopes.
- a) Downward from left to right
 - b) Upward from left to right
 - c) Horizontal
 - d) Vertical
29. utility concept explains consumer equilibrium
- a) Marginal utility
 - b) Total utility
 - c) Diminishing marginal utility
 - d) Equi-marginal utility
30. In the short run, at least one factor of production is.....
- a) Fixed
 - b) Variable
 - c) Zero
 - d) Unlimited

31. explains the relationship between input and output in production
- a) Law of supply
 - b) Law of diminishing returns
 - c) Law of demand
 - d) Law of increasing cost
32. is not a phase of a business cycle
- a) Expansion
 - b) Peak
 - c) Recession
 - d) Subsidy
33. During a recession phase of the business cycle.
- a) Employment increases
 - b) Investment rises
 - c) Demand decreases
 - d) Output expands
34. Working capital refers to.
- a) Long-term assets minus liabilities
 - b) Current assets minus current liabilities
 - c) Total assets minus total liabilities
 - d) Fixed assets minus current liabilities
35. The main purpose of a funds flow statement is to show.
- a) Sources and applications of funds
 - b) Profit and loss of the firm
 - c) Cash inflows and outflows only
 - d) Current financial position

36. is an operating activity in a cash flow statement.
- a) Payment of dividends
 - b) Issue of debentures
 - c) Purchase of machinery
 - d) Cash received from customers
37. Investment by angel fund shall not be less than
- a) Rs. 50 lakh
 - b) Rs. 25 lakh
 - c) Rs. 10 lakh
 - d) Rs. 20 lakh
38. is a long-term source of finance
- a) Trade credit
 - b) Bank overdraft
 - c) Issue of debentures
 - d) Bills payable
39. Hire purchase is a form of.
- a) Short-term financing
 - b) Medium-term financing
 - c) Long-term financing
 - d) Equity financing
40. is a short-term source of finance
- a) Trade credit
 - b) Issue of shares
 - c) Term loan from bank
 - d) Issue of debentures.
41. affects the capital structure decision of a company
- a) Cost of capital
 - b) Tax benefits on debt
 - c) Control considerations
 - d) All of the above

42. is considered as leveraged capital in capital structure
- a) Equity share capital
 - b) Preference share capital
 - c) Debt capital
 - d) Retained earnings
43. is not an objective of budgetary control
- a) Planning
 - b) Coordination
 - c) Motivation
 - d) Increase in share capital
44. A key or principal budget is.....
- a) Production budget
 - b) Sales budget
 - c) Cash budget
 - d) Capital expenditure budget
45. The difference between standard cost and actual cost is called.
- a) Marginal cost
 - b) Opportunity cost
 - c) Variance
 - d) Contribution
46. If actual hours worked are less than standard hours allowed, the labour efficiency variance will be.
- a) Zero
 - b) Adverse
 - c) Favourable
 - d) None of these
47. GST in India was implemented from.
- a) 1st April 2016
 - b) 1st July 2017
 - c) 1st January 2018
 - d) 31st March 2017

48. is not a feature of GST
- a) One Nation, One Tax
 - b) Multi-stage tax
 - c) Destination-based tax
 - d) Levied only on exports
49. The authority responsible for administration of GST in India is.
- a) Reserve Bank of India
 - b) SEBI
 - c) Ministry of Finance (Direct Taxes)
 - d) GST Council
50. GST was introduced in India mainly to... ..
- a) Replace direct taxes with indirect taxes
 - b) Levy additional income tax
 - c) Encourage tax evasion
 - d) Simplify indirect taxation by subsuming multiple taxes

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ROUGH WORK