

## TRB – PG Assistants - Commerce

Marks : 150

Solved Original Question Paper - 2018-2019

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1. Buyers are divided into different groups on the basis of psychological personality traits, lifestyle or values:  
A) Geographical segmentation  
B) Psychographic segmentation  
C) Socio-Economic segmentation  
D) Socio Network segmentation      **Ans : (B)**
2. A set of segments sharing some exploitable similarity is called.....  
A) Super segment  
B) Product segment  
C) Full market segment  
D) Single segment      **Ans : (A)**
3. In Auction - type pricing one seller and many buyers called:  
A) Dutch auctions  
B) English auctions  
C) Sealed - bid auctions  
D) Descending bid auctions      **Ans : (B)**
4. All theories of buyer behaviour have been primarily based on ..... model viz stimulation - Response or S - R model.  
A) Exposure model    B) Learning model  
C) Distortion model    D) Retention model      **Ans : (B)**
5. Buyers are offered a wide range of products to choose from is called:  
A) Window Display    B) Interior Display  
C) Show rooms        D) Exhibitions      **Ans : (D)**
6. Comparing the attributes of two or more brands of advertising is called:  
A) Persuasive advertisement  
B) Informative advertisement  
C) Reminder advertisement  
D) Inducing advertisement      **Ans : (A)**
7. The physical means whereby a manufacturer of goods or utilities or a provider of services tells the consumer about his product or services is called:  
A) Advertising media  
B) Advertising copy  
C) Advertising budget  
D) Advertising agency      **Ans : (A)**
8. An advertisement copy endeavours to develop and maintain the goodwill of a product is:  
A) Institutional advertisement copy  
B) Competitive advertisement copy  
C) Company interest copy  
D) Human interest copy      **Ans : (A)**
9. A program that facilitates a user to 'login' to remote host site:  
A) Email                      B) WWW  
C) Tel net                    D) Use net      **Ans : (C)**
10. The home computer users wired up to commercial online services and the internet are called:  
A) Cyber buyers        B) Cyber consumers  
C) Cyber surfers        D) Cyber sellers      **Ans : (B)**
11. Which of the following control accounts always shown a debit balance?  
A) Factory overhead control account  
B) Work - in - progress ledger control account  
C) Cost ledger control account  
D) All of these      **Ans : (B)**
12. Which of the following items is deducted from costing profit to arrive at financial profit?  
A) Under valuation of opening stock  
B) Under absorption of overhead  
C) Loss due to obsolescence  
D) All of these      **Ans : (D)**
13. Which of the following items is added to profit as per cost accounts to arrive at financial profit?  
A) Under absorbed overhead  
B) Over absorbed overhead  
C) Over valuation of closing stock  
D) Goodwill written off      **Ans : (B)**
14. When operating time is not lost, maximum productive capacity of plant is its:  
A) practical capacity  
B) Normal capacity  
C) Theoretical capacity  
D) Capacity based on sales expectancy      **Ans : (C)**

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15. The scheme sale of shed and plots accomplished by:  
A) SIDBI B) ICICI  
C) IDBI D) SIDC Ans : (D)
16. An entrepreneur who is conceptualizing and persevering called is:  
A) Nascent B) Novice  
C) Habitual D) Serial Ans : (A)
17. Who recognised organisation and management of the enterprise as the main function of an entrepreneur?  
A) J.B. Say B) Cantillon  
C) Alfred Marshall D) Kilby Ans : (C)
18. .... is ex-ante analysis  
A) Project Estimation  
B) Project Designing  
C) Project Appraisal  
D) Present value performance Ans : (C)
19. It enables a decision maker to be more objective in choosing among alternatives:  
A) PERT B) Property Income  
C) OR D) CPM Ans : (C)
20. When key variables are changed and the resulting change in the rate of return or the NPV is observed, is called:  
A) Probability analysis  
B) Sensitivity analysis  
C) Conservative forecasts  
D) Expected values Ans : (B)
21. Consequences of Non - Registration of partnership firm. Find the odd one out:  
A) An unregistered firm cannot sue any partner  
B) The right of a partner to sue for dissolution of the firm or for accounts thereof  
C) A partner of an unregistered firm cannot file a suit against the firm for enforcing his rights  
D) Cannot enforce their claims against each other  
Ans : (B)
22. Expand DIN:  
A) District Index Numbers  
B) Director's Identification Numbers  
C) Digital Identification Numbers  
D) Direct Identification Numbers  
Ans : (B)
23. The fee for the preparation of a market study payable to TCO would be subsidised by IFICI up to :  
A) 75% of the cost B) 65% of the cost  
C) 85% of the cost D) 50% of the cost  
Ans : (A)
24. For the purpose of adoption of indigenous technology the form of subsidy is.....  
A) Assistance in the form of interest payment due to IFICI for first three years  
B) Concession for three years on principal amount  
C) 75% of subsidy on cost  
D) 75% of subsidy on interest Ans : (A)
25. Evaluation of venture capital investments made not on the basic of quoted market price but through more reliable informal sources is  
A) Market value  
B) Quoted market value  
C) Fair market value  
D) Unquoted movement price value  
Ans : (C)
26. Source of capital that provide high risk capital for early stage and growth stage companies in various industries :  
A) Development and financial institutions  
B) Government grants  
C) Initial public offers  
D) Venture capitalists Ans : (D)
27. Rehabilitation of sick small scale enterprises are associated with, which committee ?  
A) Kapoor Committee  
B) Tandon Committee  
C) Nayak Committee  
D) Kohli Committee Ans : (D)
28. Committee concerned with industrial sickness is :  
A) Kapoor Committee  
B) Nayak Committee  
C) Goswami Committee  
D) Gupta Committee Ans : (D)
29. District Industries Centre was developed by the Industrial Policy of :  
A) 1956 B) 1970  
C) 1977 D) 1991 Ans : (C)
30. Which of the following stage of development small and medium enterprises regulations are not required ?  
A) Entry stage  
B) Operational stage  
C) Manufacturing stage  
D) Implementation stage Ans : (C)

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31. National Institute of Small Industries Extension Training is located in :  
 A) Hyderabad      B) Chennai  
 C) Mumbai          D) Gandhi Nagar

Ans : (A)

32. From the following find mean deviation from mean :  
 A) 3.2                      B) 2.8  
 C) 4.1                      D) 2.4

Ans : (B)

33. In a normal distribution  $\bar{x} \pm 3\sigma$  covers  
 A) 68.27%              B) 95.45%  
 C) 99.73%              D) 100%

Ans : (C)

34. A bag contains 6 white, 4 red and 10 black balls. Two balls are drawn at random. Find the probability that they will both be black.  
 A) 0.297                  B) 0.237  
 C) 0.321                  D) 0.332

Ans : (B)

35.

Expenses	prices (1985) ₹	prices (1986) ₹
Food	150	145
Fuel	25	23
Clothing	75	65
Rent	30	30
Miscellaneous	40	45

Find cost of living index number of 1986 compared with 1985

- A) 87.8                      B) 92.8  
 C) 97.8                      D) 82.6

Ans : (B)

36. Find Fisher's Index number from the following data:

Commodity	(1980)		(1985)	
	Price	quantity	Price	quantity
A	5	2	10	3
B	4	5	6	6
C	6	4	10	5
D	3	4	4	6

- A) 140.7                      B) 150.6  
 C) 160.7                      D) 170

Ans : (C)

37. Given  $Q_1 = 18$ ,  $Q_3 = 25$  Mode = 21, Mean = 18 find coefficient of skewness ,  
 A) 0.714                      B) 0.318  
 C) 0.627                      D) 0.923

Ans : (A)

38.  $\mu_4 = 37.6$ ,  $\mu_2 = 4$ , the frequency curve is.....  
 A) Mesokurtic              B) Leptokurtic  
 C) Platykurtic              D) Gosset kurtic

Ans : (C)

39. From the following data, find fisher's Index  
 $\sum p_0 q_0 = 203$      $\sum p_1 q_0 = 252$   
 $\sum p_0 q_1 = 242$      $\sum p_1 q_1 = 231$

- A) 107.61                      B) 104.52  
 C) 114.21                      D) 108.81

Ans : (D)

40. Find coefficient of skewness, if difference between two quartiles is 8, Sum of two quartiles = 22, median = 10.5  
 A) 0.152                      B) 0.512  
 C) 0.125                      D) 0.215

Ans : (C)

41. The basic assumptions or conditions upon the edifice of which the accounting superstructure is based is called :

- A) Accounting Concepts  
 B) Accounting Convention  
 C) Accounting Procedure  
 D) Accounting Standards

Ans : (A)

42. The concept where the transactions are recorded in the books of account with the respective amounts involved :

- A) Historical Cost Concept  
 B) Money Measurement Concept  
 C) Going Concern Concept  
 D) Matching Concept

Ans : (B)

43. The transactions are recorded assuming that the business will exist for a longer period of time is called :

- A) Periodicity Concept  
 B) Matching Concept  
 C) Going Concern Concept  
 D) Dual Aspect Concept

Ans : (C)

44. The concept considered money as a common denominator is called :

- A) Dual Aspect Concept  
 B) Matching Concept  
 C) Historical Cost Concept  
 D) Money Measurement Concept

Ans : (D)

45. The concept in which all costs associated to a particular period should be compared with the revenue associated to the same period

- A) Matching Concept  
 B) Dual Aspect Concept  
 C) Periodicity Concept  
 D) Realisation Concept

Ans : (A)

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46. The convention states the accounting rules, concepts, principles, practice and conventions being observed and applied constantly i.e., from one year to another should not be any change is called  
 A) Consistency B) Conservatism  
 C) Disclosure D) Revolution  
 Ans : (A)
47. Suppose A Ltd. acquires the business of B Ltd. The shareholders of B Ltd. holding 90% of the share capital do not become shareholders of A Ltd, the amalgamation is in the nature of  
 A) Merger B) Purchase  
 C) Sales D) Profit  
 Ans : (B)
48. Non-cash element of the purchase consideration must be computed at :  
 A) Fair value B) Profit value  
 C) Sales value D) Risk value  
 Ans : (A)
49. S Ltd. was taken over by R Ltd, the following position was mutually agreed up:
- |                       | S Ltd       | R Ltd     |
|-----------------------|-------------|-----------|
| No. of shares         | 60,000      | 90,000    |
| Force value of shares | 100         | 10        |
| Net assets            | 3,60,00,000 | 72,00,000 |
- Ascertain Intrinsic value of the shares  
 A) S Ltd. ₹ 300 R Ltd. ₹100  
 B) S Ltd. ₹ 600 R Ltd. ₹ 80  
 C) S Ltd. ₹ 800 R Ltd. ₹ 120  
 D) S Ltd. ₹ 500 R Ltd. ₹100  
 Ans : (B)
50. Ascertain Purchase consideration. X Ltd. is negotiating to sell its business to Y Ltd. Its assets are agreed to be worth ₹ 40,00,000. Its share capital consists of ₹ 10,000 equity shares of ₹ 10 each and it has reserves ₹ 50,000. Workmen's compensation fund amounts to ₹ 25,000 (estimated liability 10,000) and Provident Fund ₹ 20,000. Employees security deposits amounts to ₹ 10,000. Trade creditors amounted to ₹ 80,000.  
 A) 38,80,000 B) 35,80,000  
 C) 38,50,000 D) 37,00,000  
 Ans : (A)
51. The following are preferential creditors. Find the odd one out.  
 A) Taxes  
 B) Cesses  
 C) Preference Dividend  
 D) Wages  
 Ans : (C)
52. How will treat uncalled Capital in Liquidation ?  
 A) Should not be treated as an asset  
 B) Should be treated as an asset  
 C) Should be treated as liability  
 D) Should not be treated as liability  
 Ans : (A)
53. How will you calculate liquidator's remuneration if it is to be paid as % of amount paid to unsecured creditors and when sufficient amount is available to make payment to unsecured creditors ?  
 A)  $\frac{\text{Amount available to unsecured creditors} \times \text{Percentage of remuneration}}{100}$   
 B)  $\frac{\text{Amount available to unsecured creditors} \times \text{Percentage of remuneration}}{100 + \text{Percentage of remuneration}}$   
 C)  $\frac{\text{Amount due to preference creditors} \times \text{Percentage of remuneration}}{100}$   
 D)  $\frac{\text{Amount available to contributories} \times \text{Percentage of remuneration}}{100}$   
 Ans : (A)
54. Calculate Liquidator's Remuneration from the following secured creditors ₹ 60,000 (securities realised : ₹ 80,000) Other Assets realised ₹ 75,000. Liquidator's remuneration 2 ½% on the amounts realised (including securities with creditors).  
 A) 3875 B) 3375  
 C) 3475 D) 3675  
 Ans : (A)
55. Calculate the amount of goodwill : Goodwill is to be valued, at three years' purchase of the following five years' average profits. 1994 – Rs. 2400, 1995 – Rs. 3000, 1996 – Rs.3400, 1997 – Rs. 3200, 1998 – Rs. 4000  
 A) 12,000 B) 9,000  
 C) 8,000 D) 10,000  
 Ans : (B)
56. From the following information calculate goodwill as per 5 years' purchase of super profit. (a) Capital employed ₹ 1,50,000 (b) Normal rate of profit 10% (c) Net profit for five years Ist year ₹ 14,400, 2nd year ₹ 15,400, 3rd year ₹ 16,900, 4th year ₹ 17,400, 5th year Rs. 17,900  
 A) 8,000 B) 7,000  
 C) 6,000 D) 5,000  
 Ans : (B)

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57. The exporters after earning the foreign exchange have to surrender it to the RBI is a ..... measure of correction of disequilibrium in BOP.  
A) Automatic                      B) Monetary  
C) Trade                              D) Miscellaneous  
**Ans : (B)**
58. In BOP the Reserve Bank of India's holdings in terms of foreign currency and Special Drawing Rights are called :  
A) Private capital      B) Official capital  
C) Banking capital      D) Capital outflow  
**Ans : (B)**
59. Increase in imports consequent upon high aggregate demand is :  
A) Development Disequilibrium  
B) Cyclical Disequilibrium  
C) Secular Disequilibrium  
D) Structural Disequilibrium      **Ans : (C)**
60. Quotas of the member countries of IMF are determined on the following basis. Find the odd one out. IMF  
A) 2% of the national income of the member country  
B) 5% of the gold and US Dollar reserve of the member country  
C) 15% of the average annual imports of the member country  
D) 10% of the maximum variation in annual exports of the member country  
**Ans : (C)**
61. The opposite form of import quotas :  
A) Involuntary export restraints  
B) Voluntary export restraints  
C) Restrictions on Foreign goods  
D) Restriction on Rules      **Ans : (B)**
62. Which one of the following is not a international licensing ?  
A) Agreement Duration  
B) Dispute settlement  
C) Determining rights  
D) Logistical consideration      **Ans : (D)**
63. Tariff that maximises a country's welfare :  
A) Income Tariff      B) Protective Tariff  
C) Optimum Tariff      D) Revenue Tariff  
**Ans : (C)**
64. Double column Tariff can be :  
A) General and Conventional Tariff  
B) General and International Tariff  
C) Preferential and Conventional Tariff  
D) Preferential and General Tariff  
**Ans : (A)**
65. IMF utilises funds from :  
A) Member countries gold  
B) Member countries deposit money  
C) USA Funds  
D) Member countries assets      **Ans : (B)**
66. The 14th Finance Commission term is :  
A) 2010 – 2015      B) 2013 – 2018  
C) 2015 – 2020      D) 2017 – 2022  
**Ans : (C)**
67. Transnationality Index which is the average of ratios :  
A) Foreign Assets / Total Assets  
B) Foreign Sales / Total Sales  
C) Foreign Employment / Total Employment  
D) All of these      **Ans : (D)**
68. The Expenditure Reforms Commission was set up by the Government under the Chairmanship of :  
A) John Mathai  
B) M. Govinda Rao  
C) K.P. Geethakrishnan  
D) R. Chelliah      **Ans : (C)**
69. The MUDRA Bank was initially set up as a subsidiary of :  
A) IDBI                              B) SIDBI  
C) NABARD                      D) RBI      **Ans : (B)**
70. The lessor bears the cost of machinery, insurance, maintenance, repairs cost etc in the:  
A) Financial lease  
B) Operating lease  
C) Financial lease and Operating lease  
D) None of these      **Ans : (B)**
71. Which is the first bank to introduce credit card in India ?  
A) Andhra Bank      B) Canara Bank  
C) Bank of Baroda      D) Indian Bank  
**Ans : (A)**
72. Which is the first bank to introduce ATM in India ?  
A) Hong Kong and Shanghai Banking Corporation  
B) Citi bank  
C) Canara bank  
D) Indian bank      **Ans : (A)**
73. Merchant banks functions in the .....  
A) Corporate counselling  
B) Project counselling  
C) Capital structuring  
D) All of these      **Ans : (D)**