

THE UNIVERSITY OF CHENAB



Department of Business Education
MPhil Accounting & Finance

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Programs Offered by Department of Business Education	
Degree Name	Degree Details/Eligibility Criteria
Bachelor of Business Administration	The Bachelor of Business Administration program is of 4-years duration, spread over 8 regular semesters, and consisting of 135 credit hours after completing twelve years of higher secondary school certificate or equivalent. At least, 45% marks in intermediate or equivalent are required for admission in BBA.
Bachelor of Studies in Accounting & Finance	The BS Accounting & Finance Program is of 4-years duration, spread over 8 regular semesters, and consisting of 135 credit hours after completing twelve years of higher secondary school certificate or equivalent. At least, 45% marks in intermediate or equivalent are required for admission in BS Accounting & Finance.
BS Business Analytics	The BS Business Analytics Program is of 4-years duration, spread over 8 regular semesters, and consisting of 135 credit hours after completing twelve years of higher secondary school certificate or equivalent. At least, 45% marks in intermediate or equivalent are required for admission in BS Business Analytics.
Bachelor of Business Administration (5th Semester Induction)	<p>1. Graduates with a minimum CGPA of 2.0 out of 4.0 or at least 45% marks in a 2-year associate degree in business studies (semester system) are eligible to apply for direct admission into the 5th semester of the BBA and BS A&Fs, in accordance with HEC guidelines and the university's admission policy.</p> <p>2. All other students, including those with an ADP in business studies (annual system), ADP in non-business fields, or other equivalent 14-year degrees (such as B.A./B.Sc.), are required to complete 16 credit hours of deficiency courses in a bridge semester (UGE-2023; National Education Framework-2015), as approved by the departmental curriculum review committee (details provided below).</p> <p>3. After completing the bridge semester with a minimum CGPA of 2.0, students will join the regular fifth semester of their degree program</p>
Bachelor of Studies in Accounting and Finance (5th Semester Induction)	<p>1. Graduates with a minimum CGPA of 2.0 out of 4.0 or at least 45% marks in a 2-year associate degree in business studies (semester system) are eligible to apply for direct admission into the 5th semester of the BBA and BS A&Fs, in accordance with HEC guidelines and the university's admission policy.</p> <p>2. All other students, including those with an ADP in business</p>

	<p>studies (annual system), ADP in non-business fields, or other equivalent 14-year degrees (such as B.A./B.Sc.), are required to complete 16 credit hours of deficiency courses in a bridge semester (UGE-2023; National Education Framework-2015), as approved by the departmental curriculum review committee (details provided below).</p> <p>3. After completing the bridge semester with a minimum CGPA of 2.0, students will join the regular fifth semester of their degree program.</p>
<p>BS Business Analytics (5th Semester Induction)</p>	<p>1. Graduates with a minimum CGPA of 2.0 out of 4.0 or at least 45% marks in a 2-year associate degree in business studies (semester system) are eligible to apply for direct admission into the 5th semester of the BS Business analytics, in accordance with HEC guidelines and the university's admission policy.</p> <p>2. All other students, including those with an ADP in business studies (annual system), ADP in non-business fields, or other equivalent 14-year degrees (such as B.A./B.Sc.), are required to complete 18 credit hours of deficiency courses in a bridge semester (UGE-2023; National Education Framework-2015), as approved by the departmental curriculum review committee (details provided below).</p> <p>3. After completing the bridge semester with a minimum CGPA of 2.0, students will join the regular fifth semester of their degree program</p>
<p>ADP ACCOUNTING & FINANCE</p>	<p>The ADP Accounting & Finance is of two-year duration, spread over 4 regular semesters, and consisting of 69 credit hours after completing twelve years of higher secondary school certificate or equivalent. At least, 40% marks in intermediate or equivalent are required for admission in ADP Accounting & Finance.</p>
<p>ADP BUSINESS STUDIES</p>	<p>The ADP Business Studies is of two-year duration, spread over 4 regular semesters, and consisting of 69 credit hours after completing twelve years of higher secondary school certificate or equivalent. At least, 40% marks in intermediate or equivalent are required for admission in ADP Business Studies.</p>
<p>ADP HOSPITALITY MANAGEMENT</p>	<p>The ADP Hospitality Management is of two-years duration, spread over 4 regular semesters, and consisting of 69 credit hours after completing twelve years of higher secondary school</p>

	certificate or equivalent (Ref: HEC Curriculum, 2023).At least, 40% marks in intermediate or equivalent are required for admission in ADP Hospitality Management.
MASTER OF PHILOSOPHY IN MANAGEMENT SCIENCES	Department of business education will allow admission with 2.0 CGPA / 2nd division as a basic minimum criterion for admission in MPhil programs. Department will offer five undergraduate business-related basic courses to the students with non-business education background
MASTER OF PHILOSOPHY IN ACCOUNTING & FINANCE	Department of business education will allow admission with 2.0 CGPA / 2nd division as a basic minimum criterion for admission in MPhil programs. Department will offer five undergraduate business-related basic courses to the students with non-business education.
PhD BUSINESS ADMINISTRATION	<p>Prior to entry into a PhD program, the student shall have been awarded MS/M.Phil. Or equivalent degrees as described in this policy.</p> <p>a) For admission in PhD programs, a minimum CGPA of 3.0 (out of 4.0 in the semester system) or First Division (in the annual system) in the most recent degree obtained is required, whether such degree was obtained from Pakistani or foreign universities.</p> <p>b) In case of foreign degree, if the CGPA/Grade is not mentioned on the transcript, the candidate must produce equivalent weightage from the parent university.</p> <p>c) The student having strong demonstrated interest in obtaining PhD degree but has done previous degree without thesis/research/dissertation, then he/she must complete 6 credit hours deficiency thesis or thesis + courses to be eligible for PhD program (as decided by admission committee). The deficiency courses/thesis will be non-credit.</p>



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Multiple Choice Questions

English (20 Questions)

1. Choose the sentence with the correct use of the subjunctive mood:
 - A. If I was you, I would reconsider the offer.
 - B. If I were you, I would reconsider the offer.
 - C. If I am you, I would reconsider the offer.
 - D. If I be you, I would reconsider the offer.
2. Identify the correctly punctuated sentence:
 - A. He said "I will come tomorrow".
 - B. He said, "I will come tomorrow."
 - C. He said "I will come tomorrow."
 - D. He said, I will come tomorrow.
3. Which word is the best synonym for "Perfidious"?
 - A. Loyal
 - B. Treacherous
 - C. Generous
 - D. Reliable
4. In the sentence "Hardly had she arrived when the phone rang," the word "hardly" indicates:
 - A. Something unlikely
 - B. A cause and effect
 - C. A time sequence with inversion
 - D. A conditional clause
5. Pick the option that correctly completes the sentence:
"The committee, as well as the chairman, _____ decided to postpone the meeting."
 - A. Have
 - B. Has
 - C. Were
 - D. are
6. Which sentence contains an example of a dangling modifier?
 - A. After reading the book, the movie was disappointing.
 - B. While reading the book, she enjoyed the plot.
 - C. Having finished the work, she went home.
 - D. The book, which was long, was interesting.



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7. Identify the meaning of the phrase "Throw down the gauntlet":
- A. To challenge someone
 - B. To give up
 - C. To celebrate victory
 - D. To start a race
8. Select the option that best fits the meaning of "Sycophant":
- A. A person who praises others insincerely
 - B. A brave leader
 - C. A loyal friend
 - D. An honest critic
9. Choose the correct form:
"Neither the players nor the coach _____ willing to compromise."
- A. Is
 - B. Are
 - C. Were
 - D. be
10. In the sentence "She had scarcely left when the alarm went off," identify the type of inversion:
- A. Negative inversion
 - B. Conditional inversion
 - C. Comparative inversion
 - D. Question inversion
11. Pick the correct meaning of the word "Insidious":
- A. Harmful but enticing
 - B. Open and honest
 - C. Harmless and dull
 - D. Sudden and unexpected
12. Which word is closest in meaning to "Ephemeral"?
- A. Permanent
 - B. Fleeting
 - C. Heavy
 - D. Tangible
13. Identify the mood of the sentence: "Had I known, I would have acted differently."
- A. Indicative
 - B. Imperative



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- C. Subjunctive
D. Conditional
14. Select the correct phrase to complete:
"The more you practice, ____."
- A. the more you improve
B. the more you improves
C. the more you improving
D. the more you improved
15. Which is the correct use of the semi-colon?
- A. She loves ice cream; and she eats it daily.
B. She loves ice cream; she eats it daily.
C. She loves ice cream, she eats it daily.
D. She loves ice cream; but she eats it daily.
16. What part of speech is the word "Unabashedly" in the sentence: "He unabashedly accepted the award"?
- A. Adjective
B. Adverb
C. Verb
D. Noun
17. Select the word that best fits:
"The theory was proved _____ after rigorous testing."
- A. Irrefutable
B. Questionable
C. Negligible
D. obscure
18. Which sentence uses a correctly placed modal verb?
- A. She can to swim very well.
B. She can swim very well.
C. She can swimming very well.
D. She can swam very well.
19. Choose the option with the correct indirect speech:
"I will visit you tomorrow," he said.
- A. He said that he will visit me tomorrow.
B. He said that he would visit me the next day.
C. He said he will visit me tomorrow.



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- D. He said he visits me tomorrow.
20. Identify the rhetorical device in: "The pen is mightier than the sword."
- A. Metaphor
 - B. Simile
 - C. Hyperbole
 - D. Personification

Analytical Reasoning (10 Questions)

21. If in a group of 50 people, 30 like tea, 25 like coffee, and 10 like both, how many like neither tea nor coffee?
- A. 5
 - B. 10
 - C. 15
 - D. 20
22. In a code language, "TABLE" is written as "UCDFM." How is "CHAIR" written in the same code?
- A. DIBJS
 - B. DGCKS
 - C. DIBKR
 - D. EJCIS
23. Five friends A, B, C, D, and E are sitting in a row. B is to the immediate right of D. C is to the immediate left of A. A is at the extreme right. Who is sitting in the middle?
- A. A
 - B. B
 - C. C
 - D. D
24. A bag contains 5 red, 7 green, and 8 blue balls. What is the minimum number of balls one must take out to be sure of having at least 3 balls of the same color?
- A. 13
 - B. 14
 - C. 15
 - D. 16
25. If all the statements below are true:
- Some apples are oranges.
 - All oranges are fruits.
- Which of the following is definitely true?



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- A. Some apples are fruits.
B. All apples are fruits.
C. Some fruits are apples.
D. All fruits are oranges.
26. Find the missing number in the series: 3, 6, 18, 72, ?
- A. 288
B. 360
C. 324
D. 432
27. A is twice as old as B. Five years ago, A was three times as old as B. What is the present age of B?
- A. 10 years
B. 12 years
C. 15 years
D. 20 years
28. There are six friends. Two of them never speak to each other. If any group of three is formed, how many such groups will definitely exclude at least one of the two who don't speak?
- A. 10
B. 12
C. 15
D. 20
29. A train 150 meters long is moving at 60 km/hr. How long will it take to pass a man standing on a bridge?
- A. 6 seconds
B. 7 seconds
C. 9 seconds
D. 12 seconds
30. In a certain language, "KITE" is coded as "LJUF." How is "BIRD" coded in the same language?
- A. CJSE
B. CJQE
C. CJPE
D. DJSE

Quantitative Reasoning (10 Questions)



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- 31.** What is 25% of 240?
- A. 40
 - B. 50
 - C. 60
 - D. 70
- 32.** If the cost price of an item is \$200 and it is sold at a profit of 15%, what is the selling price?
- A. \$215
 - B. \$230
 - C. \$240
 - D. \$250
- 33.** Solve for x: $5x + 3 = 23$
- A. 2
 - B. 3
 - C. 4
 - D. 5
- 34.** A train travels 180 km in 3 hours. What is its average speed?
- A. 40 km/h
 - B. 50 km/h
 - C. 60 km/h
 - D. 70 km/h
- 35.** What is the area of a rectangle with length 12 m and width 8 m?
- A. 48 m²
 - B. 80 m²
 - C. 96 m²
 - D. 100 m²
- 36.** A shop offers a discount of 10% on an item priced at \$500. What is the price after discount?
- A. \$400
 - B. \$450
 - C. \$460
 - D. \$470
- 37.** If the ratio of boys to girls in a class is 3:4 and there are 21 boys, how many girls are there?
- A. 24



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- B. 25
 - C. 28
 - D. 30
38. Find the value of y in the equation: $3y - 7 = 11$
- A. 4
 - B. 5
 - C. 6
 - D. 7
39. A box contains 6 red and 4 blue balls. If two balls are drawn randomly, what is the probability that both are red?
- A. $1/3$
 - B. $1/5$
 - C. $1/6$
 - D. $1/10$
40. If the simple interest on a sum of money for 3 years at 5% per annum is \$75, what is the principal amount?
- A. \$400
 - B. \$450
 - C. \$500
 - D. \$550

Subject-Based (Management, Finance, Marketing, Economics) (60 Questions)

Management (15 Questions)

41. Which of the following is a function of management?
- A. Planning
 - B. Marketing
 - C. Selling
 - D. Financing
42. What does SWOT analysis stand for?
- A. Strengths, Weaknesses, Opportunities, Threats
 - B. Strengths, Weaknesses, Objectives, Targets
 - C. Strategy, Work, Operations, Team
 - D. Strengths, Work, Opportunities, Threats
43. Who is known as the “Father of Scientific Management”?
- A. Peter Drucker
 - B. Frederick Taylor
 - C. Henry Fayol



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- D. Elton Mayo
44. Which leadership style involves decision-making by the leader alone?
- A. Democratic
 - B. Autocratic
 - C. Laissez-faire
 - D. Transformational
45. The process of assigning tasks to employees is called:
- A. Planning
 - B. Organizing
 - C. Staffing
 - D. Directing
46. Maslow's hierarchy of needs consists of how many levels?
- A. 3
 - B. 4
 - C. 5
 - D. 6
47. The process of monitoring and evaluating employee performance is called:
- A. Recruitment
 - B. Performance appraisal
 - C. Training
 - D. Motivation
48. Which type of plan is designed for a short period?
- A. Strategic plan
 - B. Tactical plan
 - C. Operational plan
 - D. Contingency plan
49. Delegation means:
- A. Giving orders
 - B. Assigning responsibility and authority
 - C. Supervising employees
 - D. Hiring staff
50. The term "span of control" refers to:
- A. Number of tasks a manager performs
 - B. Number of subordinates a manager can effectively supervise



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- C. Level of authority in the organization
 - D. Number of departments in an organization
51. Which motivation theory focuses on two factors: hygiene and motivators?
- A. Maslow's theory
 - B. Herzberg's theory
 - C. McGregor's theory
 - D. Vroom's theory
52. What is the primary purpose of communication in management?
- A. To give orders
 - B. To inform and persuade
 - C. To control employees
 - D. To train employees
53. Which of the following is NOT a type of organizational structure?
- A. Functional
 - B. Matrix
 - C. Divisional
 - D. Financial
54. "Leadership" is best described as:
- A. Ability to manage resources
 - B. Ability to influence and guide people
 - C. Ability to plan and organize
 - D. Ability to control finances
55. The "Contingency Approach" in management suggests:
- A. There is one best way to manage
 - B. Management style depends on the situation
 - C. Management is only about planning
 - D. Management should avoid risks

Finance (15 Questions)

56. What is the primary goal of financial management?
- A. Maximize profits
 - B. Maximize shareholder wealth
 - C. Minimize costs
 - D. Maximize sales
57. Which of the following is a long-term source of finance?



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- A. Trade credit
 - B. Bank overdraft
 - C. Equity shares
 - D. Debentures
- 58.** The formula for Net Present Value (NPV) is:
- A. Present value of inflows – Present value of outflows
 - B. Present value of outflows – Present value of inflows
 - C. Total inflows – Total outflows
 - D. Total outflows – Total inflows
- 59.** What is liquidity in finance?
- A. Ability to generate profits
 - B. Ability to meet short-term obligations
 - C. Ability to invest in long-term projects
 - D. Ability to increase sales
- 60.** Which financial statement shows the financial position of a company at a specific point in time?
- A. Income statement
 - B. Balance sheet
 - C. Cash flow statement
 - D. Statement of retained earnings
- 61.** Dividend payout ratio is:
- A. Dividends / Earnings per share
 - B. Dividends / Net income
 - C. Dividends / Shareholders' equity
 - D. Dividends / Total assets
- 62.** What does ROI stand for?
- A. Return on Investment
 - B. Rate of Income
 - C. Revenue on Investment
 - D. Return on Inventory
- 63.** Which market deals with buying and selling of new securities?
- A. Primary market
 - B. Secondary market
 - C. Money market
 - D. Capital market



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64. What type of risk cannot be diversified away?

- A. Systematic risk
- B. Unsystematic risk
- C. Operational risk
- D. Credit risk

65. Which of the following represents ownership in a company?

- A. Bonds
- B. Debentures
- C. Equity shares
- D. Loans

66. The cost of debt is generally:

- A. Higher than cost of equity
- B. Lower than cost of equity
- C. Equal to cost of equity
- D. Irrelevant for companies

67. EBIT stands for:

- A. Earnings Before Interest and Taxes
- B. Earnings Before Income and Taxes
- C. Earnings Before Investment and Taxes
- D. Earnings Before Interest and Transfers

68. The “time value of money” means:

- A. Money loses value over time
- B. Money has the same value over time
- C. Money earns interest over time
- D. Money is worthless after some time

69. A bond that can be converted into shares is called:

- A. Debenture
- B. Convertible bond
- C. Secured bond
- D. Zero-coupon bond

70. Working capital is calculated as:

- A. Current assets – Current liabilities
- B. Total assets – Total liabilities
- C. Fixed assets – Current liabilities
- D. Current assets + Current liabilities



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Marketing (15 Questions)

71. What does the “4 Ps” of marketing stand for?
- A. Product, Price, Place, Promotion
 - B. Product, Process, Price, Place
 - C. Price, Promotion, People, Process
 - D. Product, People, Place, Profit
72. Market segmentation divides a market based on:
- A. Customer needs and characteristics
 - B. Product features
 - C. Competitor’s strategies
 - D. Company resources
73. Which is an example of a promotional tool?
- A. Product packaging
 - B. Advertising
 - C. Pricing strategy
 - D. Distribution channels
74. The process of creating a unique image of a product in the consumer’s mind is called:
- A. Branding
 - B. Positioning
 - C. Advertising
 - D. Packaging
75. Which pricing strategy involves setting a high price initially and then lowering it?
- A. Penetration pricing
 - B. Skimming pricing
 - C. Competitive pricing
 - D. Cost-plus pricing
76. What does CRM stand for in marketing?
- A. Customer Relationship Management
 - B. Consumer Revenue Model
 - C. Corporate Resource Management
 - D. Customer Retention Mechanism
77. What type of market structure has many sellers selling differentiated products?
- A. Perfect competition
 - B. Monopoly
 - C. Monopolistic competition



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- D. Oligopoly
- 78.** Which of the following is NOT a part of the marketing mix?
- A. Product
 - B. Price
 - C. People
 - D. Production
- 79.** Advertising that uses social media platforms is called:
- A. Traditional advertising
 - B. Digital marketing
 - C. Print advertising
 - D. Broadcast advertising
- 80.** A product life cycle includes the following stages:
- A. Introduction, Growth, Maturity, Decline
 - B. Start, Middle, End
 - C. Launch, Sales, Profit
 - D. Design, Manufacture, Sell
- 81.** Which term refers to the total sales volume of a product in the market?
- A. Market share
 - B. Market growth
 - C. Market demand
 - D. Market supply
- 82.** What is “brand loyalty”?
- A. Preference for a particular brand over others
 - B. Switching brands frequently
 - C. Price sensitivity of consumers
 - D. Offering discounts to customers
- 83.** Direct selling involves:
- A. Selling through retailers
 - B. Selling products directly to consumers
 - C. Selling through wholesalers
 - D. Selling online only
- 84.** Which of the following is a primary data collection method?
- A. Survey
 - B. Annual report
 - C. Industry analysis



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D. Competitor data

85. The term “upselling” means:

- A. Selling additional products to existing customers
- B. Lowering prices to increase sales
- C. Advertising products online
- D. Entering new markets

Economics (15 Questions)

86. What is the study of economics primarily concerned with?

- A. Production and consumption of goods and services
- B. The history of nations
- C. The study of political systems
- D. The study of psychology

87. GDP stands for:

- A. Gross Domestic Product
- B. General Domestic Price
- C. Gross Domestic Profit
- D. General Demand Price

88. If demand increases and supply remains constant, what happens to the price?

- A. It increases
- B. It decreases
- C. It remains unchanged
- D. It fluctuates

89. Which is an example of a public good?

- A. Private car
- B. National defense
- C. Ice cream
- D. Cell phone

90. Inflation means:

- A. Increase in price levels
- B. Decrease in price levels
- C. Increase in production
- D. Increase in unemployment

91. What is a “market economy”?

- A. Economy controlled by government



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- B. Economy driven by supply and demand
 - C. Economy based on barter system
 - D. Economy without private ownership
- 92.** Unemployment rate measures:
- A. Percentage of people employed
 - B. Percentage of people without jobs but seeking work
 - C. Number of retirees
 - D. Number of students
- 93.** Which is a factor of production?
- A. Money
 - B. Capital
 - C. Tax
 - D. Price
- 94.** The law of supply states that:
- A. Supply increases when price decreases
 - B. Supply decreases when price increases
 - C. Supply increases when price increases
 - D. Supply remains constant
- 95.** What is opportunity cost?
- A. The cost of missing the next best alternative
 - B. The cost of production
 - C. The price paid for goods
 - D. The tax paid on income
- 96.** Fiscal policy refers to:
- A. Government's taxation and spending decisions
 - B. Central bank's interest rate decisions
 - C. Private sector investments
 - D. International trade policies
- 97.** Monopoly is:
- A. Market with many sellers
 - B. Market with one seller
 - C. Market with two sellers
 - D. Market with many buyers
- 98.** What does "elasticity of demand" measure?



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- A. Change in price relative to change in quantity demanded
 - B. Change in quantity demanded relative to change in price
 - C. Change in supply relative to change in price
 - D. Change in income relative to change in demand
- 99.** What is a “recession”?
- A. Period of economic growth
 - B. Period of economic decline
 - C. Period of stable prices
 - D. Period of high inflation
- 100.** Which organization regulates monetary policy in most countries?
- A. Ministry of Finance
 - B. Central Bank
 - C. World Bank
 - D. International Monetary Fund