



Assessment Strategies- MPAT (Marian Professional Aptitude Test)

MPAT (Marian Professional Aptitude Test) is an initial assessment conducted by the P G department of Commerce for the first year UG BCom students. The students are then divided as advanced learners, slow learners. The test contains questions on accountancy, English and aptitude. The mark list is provided to the faculty advisors, who after a personal interaction with the student, makes the division as advanced and slow learner.

This document contains:

- Sample MPAT question paper
- MPAT mark analysis

MPAT (Marian Professional Aptitude Test)

2020-2021 Academic Year

Research and Postgraduate Department of Commerce

1. Ideal quick ratio =
A. 2:1
B. 1:2
C. 1:1
D. 1:3
2. Calculate current ratio:
Current Asset = 1,30,000
Current Liability= 65000
A. 2:1
B. 2:2
C. 1:2
D. 1:1
3. Ideal absolute liquidity ratio =
A. 1:1





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- B. 2:1
C. 0.75:1
D. 1:2
4. Working capital =
A. *Current asset- Current liability*
B. Capital- cash
C. Capital – drawings
D. Cash – capital
5. The concept which assumes that business will last for a long time
A. Business entity concept
B. *Going concern concept*
C. Cost Concept
D. Dual aspect concept
6. The entries that affect the debit side and credit side of the cash book are called
A. Contra entries
B. Journal entries
C. Multiple entries
D. Compound entries
ANSWER: A
7. A person who owe to an enterprise an amount for buying goods and services on credit
A. Creditor
B. Debtor
C. Promisor
D. Lessor
ANSWER: B
8. Working capital of Y Ltd is 500000. Current liability is 200000. Calculate current asset and current ratio
A. 300000, 1.5:1
B. 200000, 2:1
C. 300000,1:2
D. 300000,1:1.5
ANSWER: A





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9. The profits should not be recorded until realised but all losses should be recorded in the books of account. Which concept states this?

- A. Prudence concept
- B. Materiality concept
- C. Objectivity concept
- D. Consistency concept

ANSWER: A

10. An economic event that occurs between internal wings of an enterprise is known as

- A. External events
- B. Internal events
- C. Internal users
- D. External users

ANSWER: B

11. Dissolution of partnership does not lead to

- A. Termination of the original partnership agreement
- B. Dissolution of the existing partnership
- C. Coming into existence of a new partnership
- D. Dissolution of the firm

ANSWER: D

12. Realisation Account is a

- A. Nominal Account
- B. Real Account
- C. Personal Account
- D. None of these

ANSWER: A

13. The Account prepared at the time of dissolution of a partnership firm

- A. Revaluation Account
- B. P&L Adjustment A/c
- C. P&L Appropriation A/c
- D. Realisation Account

ANSWER: D





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14.14.

Total value of business-Net tangible assets' is the value of goodwill under.

- A. Superprofit method
- B. Present value of super profit method
- C. Capitalization of average profit method
- D. Weighted average profit method

ANSWER: C

15. NDPMP = _____

- A. GDPMP – Depreciation
- B. GDPFC + Net factor income from abroad
- C. NNPFC + Net indirect taxes
- D. All of these

ANSWER: A

16.

What is the defect of the barter system?

- A. Lack of double coincidence of wants
- B. Difficulty in the measurement of value
- C. Difficulty in store of value
- D. All of these

ANSWER: D

17. Which of the following is the credit money?

- A. Cheque and draft
- B. Promissory note
- C. Exchange note
- D. All of these

ANSWER: D

18. What is the period of a fiscal year?

- A. 1 April to 31 March
- B. 1 January to 31 December





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C. 1 March to 28 February

D. None of these

ANSWER: A

19. An annual statement of the estimated receipts and expenditure of the government over the fiscal year is known as

A. Budget

B. Income estimates

C. Account

D. Expenditure

ANSWER: A

20. In which of the following type of economy are resources owned privately and the main objective behind economic activities is profit-making?

A. Capitalist

B. Socialist

C. Mixed

D. Global

ANSWER: A

21. Which is true?

A. $MPC + MPS = 0$

B. $MPC + MPS < 1$

C. $MPC + MPS = 1$

D. $MPC + MPS > 1$

ANSWER: C

22. If $MPC = 1$, the value of the multiplier is:

A. 0

B. 1

C. Between 0 and 1

D. Infinity

ANSWER: D

23. Which of the following is correct?

A. Disposable Income = Personal Income – Direct Taxes

B. Disposable Income = Private Income – Direct Taxes

C. Disposable Income = Personal Income – Indirect Taxes





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D. Disposable Income = Private Income – Indirect Taxes
ANSWER: A

24. Small scale industry is:

- A. Labour intensive
- B. Capital intensive
- C. Complementary to large scale industries
- D. None of these.

ANSWER: A

25. Which among the following is an initiative taken for the development of rural India?

- A. Human Capital Formation
- B. Land Reforms
- C. Poverty Alleviation
- D. All of these

ANSWER: D

26. When was the National Bank for Agricultural and Rural Development set up?

- A. 1962
- B. 1972
- C. 1982
- D. 1992

ANSWER: C

27. Which of the following is not an employment generation programme?

- A. Rural Employment Generation Programme (REGP)
- B. Prime Minister's Rozgar Yojana (PMRY)
- C. National Food for Work Programme (NFWP)
- D. Valmiki Ambedkar Awas Yojana

ANSWER: D

28. Which of the following statements is not correct with regards to infrastructure?

- A. Infrastructure contributes to economic development.
- B. Infrastructure provides support services.
- C. All infrastructural facilities have a direct impact on the production of goods and services.





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- D. Inadequate infrastructure can have multiple adverse effects on health.
ANSWER: C

29. Internal sources of capital are those that are

- A. generated through outsiders such as suppliers
- B. generated through loans from commercial banks
- C. generated through issue of shares
- D. generated within the business

ANSWER: D

30. Under the factoring arrangement, the factor

- A. Produces and distributes the goods or services
- B. Makes the payment on behalf of the client
- C. Collects the client's debt or account receivables
- D. Transfer the goods from one place to another

ANSWER: C

31. Under the lease agreement, the lessee gets the right to

- A. Share profits earned by the lessor
- B. Participate in the management of the organization
- C. Use the asset for a specified period
- D. Sell the assets

ANSWER: C

32. When one party grants the other party the right to use the asset in return for a periodic payment, it is known as _____

- A. Lease Financing
- B. Factoring
- C. Public Deposits
- D. Debts

ANSWER: A

_____ was the first company in India to issue convertible zero interest debentures in January 1990

- A. Mahindra and Mahindra
- B. Adani Enterprise
- C. Tata Motors





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D. Reliance Limited
ANSWER: A

33. The ordinary shares of a company are delivered to the depository bank, which in turn issues the depository receipts, known as _____
A. Commercial banks
B. ADR
C. None of these
D. GDR
ANSWER: D

34. Unit Trust of India was established by _____
A. ICICI
B. State Bank Group
C. Indian Government
D. HDFC Bank
ANSWER: C

35. Data collected by research institutions, scholars, trade associations but not published is
A. Unpublished Data
B. Personal Data
C. Published Data
D. Collective data
ANSWER: A

36. Some questions be asked from informants on trial basis, if their answers involve some difficulty these can be reframed accordingly. Such testing is called
A. Cluster Survey
B. First hand survey
C. Pen survey
D. Pilot survey
ANSWER: D

Which of the following is true regarding secondary source of data?

- A. Collection of data from sources who already have collected the data.
- B. It implies collection of data from its original source





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- C. Can rely on this data as compare to primary data
 - D. It provides first hand information
- ANSWER: A

37. Those assets which cannot be seen or touch is called....
- A. Tangible asset
 - B. Intangible asset
 - C. Fixed asset
 - D. Current asset
- ANSWER: B

38. The classical theory is based on the assumption of:
- A. Say's the law of market
 - B. Flexibility in wage rate
 - C. Flexibility in interest rate
 - D. All of the above
- ANSWER: D

39. The components of computerised accounting system are
- A. Data, Report, Ledger, software, Hardware
 - B. Software, Hardware, People, Procedure, Data
 - C. Data, Coding, Procedure, Objective, Output
 - D. People, Procedure, Hard ware, software
- ANSWER: B

40. Accounting Packages are developed on the basis of
- A. Accounting concepts
 - B. Accounting conventions
 - C. Both Accounting concepts and Conventions
 - D. None of the above
- ANSWER: C

41. This decision is about the quantum of finance to be raised from various long-term sources.
- A. Investment decision
 - B. Financing decision





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- C. Dividend decision
 - D. Capital budgeting decision
- ANSWER: B

42. Which of the following statements is true with reference to principles of management?

- A. The principles of management have evolved.
- B. The principles of management are yet to be evolved.
- C. The principles of management are in the continuous process of evolution.
- D. None of the above.
- E. ANSWER: C

43. By profession, FW Taylor was a

- A. Mechanical engineer
 - B. Mining engineer
 - C. Psychologist
 - D. Human resource officer
- ANSWER: A

44. What is known as the primary function of management?

- A. Controlling
- B. Organising
- C. Planning
- D. Staffing
- E. ANSWER: C

45. Which of the following is not a feature of planning?

- A. Planning is futuristic.
 - B. Planning is pervasive.
 - C. Planning establishes standards for controlling.
 - D. Planning focuses on achieving objectives.
- ANSWER: C





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MPAT ANALYSIS

MPAT 05 - Additional Training for Professional Orientation (ACCA/CA/CMA)															
MPAT 05 - Additional Training for Professional Orientation (ACCA/CA/CMA)				Details of Marks Secured											
				MCKA	CALL	A								B	
Sl. No	Appl. No	ATP Opted	NAMES	% OF MARKS XII	% OF MARKS XII	% OF MARKS X	Board of Study (10th)	EXPECTED % IN XII	Board of Study (12th)	Stream	TEST DATE	MPAT (100)	MPAT (25)		
2	13653	ACCA	Abin Roy	95.50	95.50	78.00	CBSE	95.00	State	Commerce	03 August 2021	50	13		
3	13484	CA	Abin Siby	87.50	87.50	91.00	State	88.00	State	Commerce	03 August 2021	40	0		
4	13314	ACCA	Adhidhann I A	74.68	74.68	59.20	State	74.68	State	Commerce	03 August 2021	54	12		
5	13728	ACCA	Afreen Shafi			77.00	CBSE	87.00	CBSE	Science	03 August 2021	37	8		
6	11801	CMA (US)	Aishwarya Prakash		95.00	76.00	CBSE	95.00	State	Commerce	03 August 2021	44	17		
7	13630	ACCA	Ajila Kuriakose	94.83	95.00	80.00	State	95.00	State	Commerce	03 August 2021	24	18		
8	13915	ACCA	Alina Joseph	97.33	82.20	82.20	CBSE	98.00	State	Commerce	03 August 2021	49	8		
9	11484	ACCA	Alpha Maria Chalavee	86.40	86.47	89.00	CBSE	90.00	CBSE	Commerce	03 August 2021	63	18		
10	11657	CMA (US)	Alphonse Mariya Thor	81.00	81.00	82.00	ICSE	81.00	ICSE	Commerce	03 August 2021	50	19		
11	13522	CMA (US)	Amal George	68.75	70.00	84.00	State	68.00	State	Science	03 August 2021	46	5		
12	12355	ACCA	Anamitra Suresh	77.00	78.00	84.20	CBSE	77.00	CBSE	Commerce	03 August 2021	57	17		
13	12316	CMA (US)	Bibin Andrews		85.00	80.00	CBSE	85.00	CBSE	Commerce	03 August 2021	62	16		
14	13576	CMA(INDIA)	Dalia David	96.92		93.00	State	100.00	State	Commerce	03 August 2021	45	14		
15	10213	ACCA	Dan Abraham Jacob	91.42	91.00	67.00	ICSE	91.00	State	Commerce	03 August 2021	53	5		
16	13799	CA	Darius Shibu	78.40		75.00	CBSE	78.40	CBSE	Commerce	03 August 2021	38	12		
17	13647	CMA (US)	Demal Sunny	91.83	91.83	96.00	State	92.00	State	Commerce	03 August 2021	39	4		
18	10225	CMA (US)	Devika M	85.00	85.00	80.00	CBSE	80.00	CBSE	Commerce	03 August 2021	52	17		
19	12080	CMA (US)	Edwin Shinu	95.75		95.00	State	95.00	State	Commerce	03 August 2021	47	14		



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Sl No	Appl. No	ATP Opted	NAMES	% OF MARKS XII	% OF MARKS XII	% OF MARKS X	Board of Study (10th)	EXPECTED % IN XII	Board of Study (12th)	Stream	TEST DATE	MPAT (100)	MPAT (25)
1	13730	ACCA	Basil Philip Johnson	94.20	94.20	85.00	CBSE	94.00	CBSE	Commerce	03 August 2021	81	21
2	10530	ACCA	Christeena Jojus	98.92	98.92	88.00	CBSE	100.00	State	Commerce	03 August 2021	56	2
3	13743	ACCA	Donna Elza Jimmy	96.20	96.20	93.20	CBSE	97.00	CBSE	Commerce	03 August 2021	54	18
4	12623	ACCA	Edwin Shaji		93.00	82.00	CBSE	90.00	CBSE	Commerce	03 August 2021	54	15
5	13409	ACCA	Krishnanjali P Nair	94.17	95.00	87.00	ICSE	95.00	State	Commerce	03 August 2021	44	15
6	12851	ACCA	Liya Ann Johnson	95.00	95.00	93.20	CBSE	90.00	CBSE	Commerce	03 August 2021	74	15
7	13832	ACCA	Treesa Mathew	94.20	94.20	80.60	CBSE	95.00	CBSE	Commerce	03 August 2021	54	18
8	13624	ACCA	Ann Maria George	99.58	99.50	95.00	CBSE	100.00	State	Science	03 August 2021	38	17
9	12497	CA	Angela Ann Thomas	99.17	99.20	89.00	CBSE	99.20	State	Commerce	03 August 2021	55	19
10	13710	CA	Bino Baiju	96.92	97.00	80.00	CBSE	97.00	State	Commerce	03 August 2021	42	12
11	13378	CA	Blesson Biju	95.67	95.67	100.00	State	95.67	State	Commerce	03 August 2021	40	5
12	14004	CA	Sona Binu	98.17	98.00	87.00	ICSE	98.00	State	Commerce	03 August 2021	50	14
13	11809	CA	Anna Binu	98.58	98.50	90.00	CBSE	98.00	State	Commerce	03 August 2021	60	6
14	11866	CA	Naviya Anna Varkey	99.17	99.16	84.80	ICSE	99.16	State	Commerce	03 August 2021	52	17
15	11085	CMA (US)	Ajmiya Salam	100.00	100.00	95.00	State	100.00	State	Commerce	03 August 2021	55	16
16	13649	CMA (US)	Mary Jose	96.50	96.50	81.50	ICSE	96.50	State	Commerce	03 August 2021	63	14



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Riya Sara Shibu	230	CBSE	90.20	CBSE	Commerce	93.80	96.00	2021	25th June 2021	60.00	14	30.00	5.60	20.00	55.60
Rohan Mathews	231	CBSE	80.00	CBSE	Commerce	75.00	90.00	2021	25th June 2021	55.00	14	27.50	5.60	18.40	51.50
Roshan Mathews	232	CBSE	74.40	CBSE	Commerce	87.00	90.00	2021	25th June 2021	47.00	17	23.50	6.80	17.11	47.41
Sarajo Mathew	234	CBSE	72.60	CBSE	Commerce	59.00	80.00	2021	26th June 2021	50.00	12	25.00	4.80	16.70	46.50
Shawn Shibu Eapen	235	CBSE	86.00	CBSE	Commerce	78.40	85.00	2021	25th June 2021	54.00	12	27.00	4.80	19.78	51.58
Shimin Jibu Cheriyann	237	CBSE	93.20	CBSE	Commerce	88.78	90.00	2021	25th June 2021	63.00	15	31.50	6.00	20.00	57.50
Sintamol Vinod	240	CBSE	92.00	CBSE	Commerce	70.00	92.00	2021	26th June 2021	42.00	13	21.00	5.20	20.00	46.20
Sona Benny Kalanckal	241	CBSE	90.00	State	Commerce	98.50	97.00	2021	25th June 2021	56.00	12	28.00	4.80	20.00	52.80
Tony Varghese	242	CBSE	78.60	CBSE	Commerce	70.00	85.00	2021	25th June 2021	68.00	14	34.00	5.60	18.08	57.68
Varghese Francis	243	CBSE	89.20	CBSE	Commerce	69.80	85.00	2021	26th June 2021	54.00	15	27.00	6.00	20.00	53.00
Anjali H	247	CBSE	70.00	State	Commerce	78.00	85.00	2021	26th June 2021	38.00	10	19.00	4.00	16.10	39.10
Emel Joseph Sibi	249	CBSE	88.00	CBSE	Commerce	81.00	85.00	2021	25th June 2021	55.00	20	27.50	8.00	20.00	55.50
Bibin Andrews Varghe	206	CBSE	80.00	CBSE	Commerce	70.00	80.00	2021	26th June 2021	52.00	13	26.00	5.20	18.40	49.60
Froebel Zacharia Matt	210	CBSE	72.00	CBSE	Commerce	64.00	75.00	2021	26th June 2021	49.00	12	24.50	4.80	16.56	45.86
Irene thomas	244	CBSE	87.00	CBSE	Commerce	90.40	88.00	2021	26th June 2021	58.00	13	29.00	5.20	20.00	54.20
Amina Sakkeer	203	State	99.00	State	Science	70.00	92.00	2021	26th June 2021	35.00	13	17.50	5.20	20.00	42.70
Christina George	209	State	100.00	State	Commerce	94.00	98.00	2021	26th June 2021	53.00	8	26.50	3.20	20.00	49.70
Merin Tom Ozhukayil	215	CBSE	81.60	CBSE	Commerce	51.20	90.00	2021	25th June 2021	75.00	10	37.50	4.00	18.77	60.27
Shona Mary Alex	239	CBSE	87.00	CBSE	Commerce	57.40	70.00	2021	25th June 2021	48.00	15	24.00	6.00	20.00	50.00
Madhurima M.S.	248	State	100.00	State	Commerce	96.70	99.00	2021	25th June 2021	58.00	14	29.00	5.60	20.00	54.60





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MPAT 3 - 26 June 2021		Computation (Test 60 : Class x- 20: interview : 20)														
For Exam		MPAT 60% (50% + 10%)		Class X (with Weightage 20% (ICSE), 15% for CBSE		Interview Weightage 20%		Total (100)								
Name of the Student	SERIAL	Board of Study (10th)	% OF MARKS X	Board of Study (12th)	Stream	% OF MARKS XI	"EXPECTED % IN XII"	Year (12th)	MPAT-2021	MPAT (100)	MPAT (25)	MPAT (50%)	MPAT English (10%)	10th (20%)	Interview (20)	Total (A+B+C+D)
Albin Johnson	201	CBSE	84.40	State	Science	92.00	95.00	2021	26th June 2021	64.00	10	32.00	4.00	19.41		55.41
Bhagyalekshmi P B	205	CBSE	97.20	CBSE	Commerce	94.40	96.00	2021	26th June 2021	66.00	16	33.00	6.40	20.00		59.40
Brian Anto Thomas	207	CBSE	81.40	CBSE	Commerce	83.35	86.00	2021	26th June 2021	61.00	20	30.50	8.00	18.72		57.22
Harsha Heji	212	CBSE	94.60	CBSE	Commerce	91.20	85.00	2021	26th June 2021	70.00	12	35.00	4.80	20.00		59.80
Meenakshy Ks	214	CBSE	93.90	State	Commerce	95.70	97.00	2021	26th June 2021	44.00	18	22.00	7.20	20.00		49.20
Merrin Cyriac Panoor	216	CBSE	70.20	CBSE	Commerce	76.00	81.00	2021	25th June 2021	50.00	12	25.00	4.80	16.15		45.95
Milan C Varghese	217	CBSE	89.20	CBSE	Commerce	74.00	95.00	2021	25th June 2021	58.00	19	29.00	7.60	20.00		56.60
Milan D Joseph	218	State	90.00	State	Commerce	87.00	90.00	2021	25th June 2021	67.00	13	33.50	5.20	20.00		58.70
Muhammed Anzil	220	CBSE	75.40	State	Commerce	88.40	95.00	2021	25th June 2021	33.00	12	16.50	4.80	17.34		38.64
Neha Elsa Thomas	222	CBSE	91.20	CBSE	Commerce	67.82	90.00	2021	25th June 2021	49.00	11	24.50	4.40	20.00		48.90
Nimmy Anna James	224	CBSE	87.80	CBSE	Commerce	77.20	85.00	2021	25th June 2021	54.00	20	27.00	8.00	20.00		55.00
Niranjana Praveen	225	State	98.00	State	Commerce	92.00	96.00	2021	25th June 2021	35.00	11	17.50	4.40	20.00		41.90
Priya Thomas	226	CBSE	94.20	CBSE	Commerce	86.40	93.00	2021	25th June 2021	61.00	20	30.50	8.00	20.00		58.50
Richard Kuttemperoor	227	CBSE	87.00	CBSE	Commerce	86.20	88.00	2021	25th June 2021	50.00	0	25.00	-	20.00		45.00
Riya Binoy	229	CBSE	85.40	State	Commerce	97.34	98.75	2021	25th June 2021	49.00	18	24.50	7.20	19.64		51.34