

SAMPLE PAPER – USAT COMMERCE

Fully Solved with Answer Explanations

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VERBAL REASONING

Complete the sentences by choosing the best option, from the given lettered choices (A to D) below each.

1. I _____ him to pray to God.

✓ **A. asked — CORRECT ANSWER**

B. demanded

C. said

D. told

Explanation:

“Asked” is the most natural collocation with the infinitive “to pray” in a gentle, respectful request. “Demanded” is too forceful for a religious request, “said” cannot take an object + infinitive in this pattern, and while “told” is grammatically possible, “asked” best fits the polite tone implied by the sentence, which is why it is the key answer.

2. The final research paper is _____ the library.

A. at

B. by

✓ C. in — CORRECT ANSWER

D. with

Explanation:

“In” is the correct preposition of place when something is located inside an enclosed space such as a library. “At” would suggest a point/location rather than being physically inside, while “by” and “with” do not express location at all.

Four lettered pairs (A to D) follow a related pair of words given in the question. Select the lettered pair that best expresses a relationship similar to that expressed in the original pair in capital letters.

3. **LIVELY : DULL ::**

A. emotional : sensitive

✓ B. employed : jobless — CORRECT ANSWER

C. flower : bud

D. happy : joy

Explanation:

LIVELY and DULL are antonyms (opposites). EMPLOYED and JOBLESS follow the exact same antonym relationship, since one describes having work and the other describes having none. Options A and D are pairs of near-synonyms, and C is a stage-of-growth relationship, not an opposite.

4. MAD : INSANE ::

- A. brave : timid
- B. healthy : ill
- C. red : green

✓ D. slim : thin — CORRECT ANSWER

Explanation:

MAD and INSANE are synonyms, both meaning “mentally unstable.” SLIM and THIN are likewise synonyms, both meaning “not fat.” Options A and B are antonym pairs, and C is simply a pair of unrelated colours.

Choose the lettered word or phrase that is MOST NEARLY OPPOSITE in meaning to the word in capital letters.

5. A RECKLESS is not a _____ person.

- A. confident
- B. happy

✓ C. responsible — CORRECT ANSWER

- D. wicked

Explanation:

RECKLESS means careless or acting without thinking of consequences. Its direct opposite is “responsible,” which means careful and accountable for one’s actions. The other options do not express the opposite quality of recklessness.

Choose the lettered word or phrase that is MOST NEARLY SIMILAR in meaning to the word in capital letters.

6. The news made the public ANGRY and _____ them up.

✓ A. annoyed — CORRECT ANSWER

- B. give
- C. keep
- D. put

Explanation:

ANGRY is closest in meaning to “annoyed,” since both describe a feeling of irritation or displeasure. “Give,” “keep,” and “put” are unrelated in meaning and do not express any emotion.

Questions 7–8 are based on the following paragraph.

Reading Passage

Empires generate huge amounts of information. Beyond laws, empires have to keep accounts of transactions and taxes, inventories of military supplies and merchant vessels, and calendars of festivals and victories. For millions of years people stored information in a single place — their brains. Unfortunately, the human brain is not a good storage device for empire-sized databases, for three main reasons.

First, its capacity is limited. True, some people have astonishing memories, and in ancient times there were memory professionals who could store in their heads the topographies of whole provinces and the law codes of entire states. Nevertheless, there is a limit that even master

mnemonists cannot transcend.

Secondly, humans die and their brains die with them. Any information stored in a brain will be erased in less than a century. It is, of course, possible to pass memories from one brain to another, but after a few transmissions the information tends to get garbled or lost.

Thirdly, and most importantly, the human brain has been adapted to store and process only particular types of information. In order to survive, primitive human beings who were hunters and gatherers had to remember the shapes, qualities, and behaviour patterns of thousands of plant and animal species. These hunter-gatherers also had to bear in mind the opinions and relations of several dozen band members. Consequently, evolutionary pressures adapted the human brain to store immense quantities of botanical, zoological, topographical, and social information.

But when particularly complex societies began to appear in the wake of the Agricultural Revolution, a completely new type of information became vital — numbers.

Hunter-gatherers did not need to handle large amounts of mathematical data; no gatherer needed to remember, say, the number of fruits on each tree in the forest. So human brains did not adapt to storing and processing numbers.

7. The central idea of the paragraph is _____.

A. as empires grow, they need more human beings

B. empires are complex structures

✓ C. human brain has limited capacity for storing information — CORRECT ANSWER

D. human brains if used properly can serve great empires

Explanation:

The whole passage builds its argument around three reasons why the human brain is a poor storage device for empire-sized information (limited capacity, mortality, and adaptation to only certain kinds of data). The main idea is therefore that the human brain has limited capacity for storing information, making C correct.

8. The 'topography' of a province tells about its _____.

A. government

B. history

✓ C. land — CORRECT ANSWER

D. people

Explanation:

Topography refers to the physical features and layout of an area — its land, terrain, and geography — not its government, history, or population, which is why "land" is the correct meaning here.

QUANTITATIVE REASONING

9. $28 - [36 - 2\{5 + 7 - 6\}] \div 4 = \underline{\hspace{2cm}}$.

A. -4

B. 1

✓ C. 22 — CORRECT ANSWER

D. 34

Explanation:

Work from the innermost brackets outward: $\{5+7-6\} = 6$, so $2\{6\} = 12$. Then $36 - 12 = 24$, and $24 \div 4 = 6$. Finally, $28 - 6 = 22$, giving option C.

10. Factors of $x^2 - 6x + 5 = 0$ are $\underline{\hspace{2cm}}$.

A. -1, -5

B. 1, -5

C. -1, 5

✓ D. 1, 5 — CORRECT ANSWER

Explanation:

$x^2 - 6x + 5$ factors as $(x - 1)(x - 5) = 0$, since $-1 \times -5 = 5$ and $-1 + -5 = -6$. Setting each factor to zero gives $x = 1$ and $x = 5$, so option D is correct.

11. Find the largest angle of the octagon if its angles are in the ratio 2:3:5:6:7:3:2:8.

A. 30°

B. 200°

✓ C. 240° — CORRECT ANSWER

D. 320°

Explanation:

The sum of interior angles of an octagon is $(8-2) \times 180^\circ = 1080^\circ$. Adding the ratio parts gives $2+3+5+6+7+3+2+8 = 36$ parts, so each part equals $1080^\circ \div 36 = 30^\circ$. The largest ratio value is 8, so the largest angle $= 8 \times 30^\circ = 240^\circ$, matching option C.

12. If the cost of 2 bats and 3 balls is Rs. 1000 and the cost of 5 bats and 1 ball is Rs. 1850, find the cost of 1 ball.

✓ A. Rs. 100 — CORRECT ANSWER

B. Rs. 150

C. Rs. 350

D. Rs. 450

Explanation:

Let a bat = b and a ball = c . From the equations $2b + 3c = 1000$ and $5b + c = 1850$, solve the second equation for c : $c = 1850 - 5b$. Substituting into the first equation: $2b + 3(1850 - 5b) = 1000 \rightarrow 2b + 5550 - 15b = 1000 \rightarrow -13b = -4550 \rightarrow b = 350$. Then $c = 1850 - 5(350) = 1850 - 1750 = 100$, so one ball costs Rs. 100, confirming option A.

13. The mode in the data 2, 3, 4, 4, 5, 6, 8, 8, 6, 5, 2, 3, 5, 8, 8 is _____.

A. 2

B. 5

✓ C. 8 — CORRECT ANSWER

D. No mode

Explanation:

Counting frequencies: 2 appears twice, 3 appears twice, 4 appears twice, 5 appears three times, 6 appears twice, and 8 appears four times. Since 8 occurs most often (4 times), it is the mode, matching option C.

14. The sale price of an article is Rs. 1045 with a loss of 5%. What is the cost price of the article?

A. Rs. 992.75

B. Rs. 1097.25

✓ C. Rs. 1100 — CORRECT ANSWER

D. Rs. 1150

Explanation:

A 5% loss means the sale price equals 95% of the cost price. So Cost Price = Sale Price $\div$ 0.95 = $1045 \div 0.95$ = Rs. 1100, confirming option C.

ACCOUNTING

15. In Accounting, things which have been purchased for resale purpose are called _____.

A. capital

B. debentures

✓ C. goods — CORRECT ANSWER

D. liabilities

Explanation:

“Goods” is the accounting term for items a business buys specifically with the intention of reselling them for profit, distinguishing them from capital (owner’s investment), debentures (loan instruments), and liabilities (obligations owed).

16. Which of the following equations is correct?

A. $\text{Assets} + \text{Capital} = \text{Liabilities}$

B. $\text{Assets} + \text{Liabilities} = \text{Capital}$

C. $\text{Assets} = \text{Liabilities} - \text{Capital}$

✓ D. $\text{Assets} = \text{Liabilities} + \text{Capital}$ — CORRECT ANSWER

Explanation:

The fundamental accounting equation states that a business’s total resources (Assets) equal what it owes to outsiders (Liabilities) plus what it owes to its owners (Capital), i.e., $\text{Assets} = \text{Liabilities} + \text{Capital}$, making option D correct.

17. Cash sales are recorded in which of the following books?

✓ **A. Cash Book — CORRECT ANSWER**

B. General Journal

C. Sales Day Book

D. Sales Returns Day Book

Explanation:

Since cash sales involve an immediate cash receipt, they are recorded directly in the Cash Book. The Sales Day Book is reserved for credit sales, the Sales Returns Day Book for returned goods, and the General Journal for entries that do not fit other specialised books.

COMMERCE

18. That part of business that is connected with the production of goods and services is called _____.

A. commerce

B. employment

✓ **C. industry — CORRECT ANSWER**

D. trade

Explanation:

“Industry” refers specifically to the branch of business activity concerned with producing or manufacturing goods and services, while “commerce” and “trade” relate to the exchange and distribution of those goods rather than their production.

19. Selling of goods in small quantities to the ultimate consumers is called _____ trade.

A. entrepot

B. foreign

✓ **C. retail — CORRECT ANSWER**

D. wholesale

Explanation:

“Retail” trade specifically means selling goods in small quantities directly to the final consumer, unlike wholesale trade (bulk sales to retailers), foreign trade (across borders), or entrepot trade (import for re-export).

20. Which of the followings is NOT a content of a partnership deed?

A. Name of Business

B. Name of Firm

✓ **C. Names of Directors — CORRECT ANSWER**

D. Names of Partners

Explanation:

A partnership deed governs a partnership, which is run by partners, not directors. “Names of Directors” belongs to company documents (like Articles of Association), not a partnership deed, making it the correct exception.

ECONOMICS

21. Which of the following branches of economics analyzes small units of economy?

A. Applied Economics

B. Macroeconomics

✓ **C. Microeconomics — CORRECT ANSWER**

D. Welfare Economics

Explanation:

“Microeconomics” studies individual, small-scale economic units such as households, firms, and specific markets, in contrast to Macroeconomics, which examines the economy as a whole.

22. The benefit which we have to give up in order to obtain something, is called _____ cost.

A. accounting

B. historical

✓ **C. opportunity — CORRECT ANSWER**

D. sunk

Explanation:

“Opportunity cost” is defined precisely as the value of the next-best alternative that must be sacrificed when a choice is made, which matches the definition given in the question.

23. The ability of a good to satisfy human want is called

- A. durability
- B. scarcity
- C. usefulness

✓ D. utility — CORRECT ANSWER

Explanation:

“Utility” is the formal economic term for a good’s want-satisfying capacity. “Usefulness” is a close everyday synonym but not the precise economic term, while durability and scarcity describe unrelated properties of goods.

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