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**JKSSB**

**Previous Year Paper**  
**Accounts Assistant**  
**6 Mar, 2022**



Section 1 - General Knowledge

1) The origin of which of the following lakes in Jammu and Kashmir is associated with the Mahabharata?

- A) Dal lake
- B) Surinsar lake
- C) Nagin lake
- D) Wullar lake

2) Which of the following is the traditional dress of the Kashmiri people?

- A) Bandhgala
- B) Achkan
- C) Rignai
- D) Pheran

3) Which among the following options is a major tributary of the Bhagirathi river?

- A) Bhilangna river
- B) Pindar river
- C) Dhauliganga
- D) Bishenganga

4) As per census 2011, with regards to sex ratio, the number of females per 1000 males in India was:

- A) 890
- B) 1140
- C) 990
- D) 940

5) The Vale of Kashmir (Kashmir valley) is the sole producer of which product (in India)?

- A) Sapphire
- B) Walnut
- C) Saffron
- D) Peach

6) Read the following statements and choose the CORRECT option.

Statement I: Wheat and Barley are grown as rabi crops in India.

Statement II: Rabi crops are sown at the beginning of the monsoon season and harvested between October and December.

- A) Statement I: FALSE, Statement II: TRUE
- B) Statement I: TRUE, Statement II: FALSE
- C) Statement I: FALSE, Statement II: FALSE
- D) Statement I: TRUE, Statement II: TRUE

7) Operation Sadbhavana is a unique humane initiative undertaken in Jammu and Kashmir to help people affected by terrorism and is launched by the:

- A) Indian Army
- B) Central Government of India
- C) Home Department, Government of Jammu & Kashmir
- D) District Development Councils

8) Which country shares boundary with Pakistan in the West?

- A) Iran
- B) India
- C) Iraq
- D) China

9) Which among the following was the residential palace of Raja Amar Singh, located in Jammu?

- A) Bahu Fort
- B) Amar Mahal
- C) Akhnoor Fort
- D) Gol Ghar



10) Which of the following soils is suitable for saffron cultivation in Jammu and Kashmir region?

- A) Gruti soil
- B) Karewa soil
- C) Nambal soil
- D) Tand soil

11) During which season are walnuts harvested in Jammu and Kashmir?

- A) Winter
- B) Summer
- C) Autumn
- D) Monsoon

12) Who among the following Mughal emperors carved Kashmir out as a separate subah (imperial top-level province) in his dynasty with the power seated at Srinagar?

- A) Akbar
- B) Shah Jahan
- C) Jehangir
- D) Aurangzeb

13) In 2021, under the Pradhan Mantri Kaushal Vikas Yojana, a pilot project was launched to revive which of the following crafts of Jammu and Kashmir?

- A) Calico Painting
- B) Basohli
- C) Phool Kari
- D) Namda

14) In October 2021, Government of India signed a share purchase agreement with Tata Sons for sale of which of the following airlines for Rs 18,000 crores?

- A) IndiGo
- B) SpiceJet
- C) Go First
- D) Air India

15) The Leh Palace was the royal residence of the which of the following dynasties that ruled Jammu and Kashmir?

- A) Rinpunga dynasty
- B) Tsangpa dynasty
- C) Yarlung dynasty
- D) Namgyal dynasty

16) Gulab Singh was eventually made the Raja of Jammu through which the following Treaties dated: 16-3-1846?

- A) Treaty of Delhi
- B) Treaty of Lahore
- C) Treaty of Amritsar
- D) Treaty of Srinagar

17) Which among the following lakes is located in Jammu and Kashmir?

- A) Sambhar lake
- B) Lonar lake
- C) Agara lake
- D) Wular lake

18) In 2021, the Jammu and Kashmir Government filed an application to seek GI tag for which of the following species of mushrooms?

- A) Telia Sattar
- B) Gucchi
- C) Boda
- D) Matij

19) The bill for the Jammu and Kashmir Reorganisation Act, 2019 was introduced in Rajya Sabha by:

- A) Amit Shah
- B) G. Kishan Reddy
- C) Rajnath Singh
- D) Ravi Shankar Prasad

20) Which is the only active volcanic island in India?

- A) Minicoy Island
- B) Amindivi Island
- C) Barren Island
- D) Laccadive Island



21) Which among the following destinations is the base camp of the Amarnath Yatra?

- A) Sonmarg
- B) Gulmarg
- C) Pampore
- D) Sanasar

22) In which of the following states of India is the Dree festival celebrated?

- A) Manipur
- B) Assam
- C) Arunachal Pradesh
- D) Nagaland

23) Which of the following statements is FALSE with reference to the Jammu and Kashmir Reorganization Act of 2019?

- A) Ladakh has been formulated into a separate Union territory without a Legislative Assembly
- B) Jammu and Kashmir has become a Union Territory with a Legislative Assembly
- C) Governor of existing State of Jammu and Kashmir to be common Lieutenant Governor
- D) There will be no reservation for Scheduled Tribe and Scheduled Caste in Jammu and Kashmir

24) When did the Indigo revolt in Bengal, a peasant movement, start?

- A) 1837
- B) 1859
- C) 1871
- D) 1889

25) Which among the following is the largest wetland sanctuary in the state of Gujarat and one of the biggest in India?

- A) Kaziranga national park
- B) Nalsarovar Bird Sanctuary
- C) Sultanpur Bird Sanctuary
- D) Uppalapadu Bird Sanctuary

26) The Jawaharlal Nehru Port Trust (JNPT) is the premier container handling port in India, accounting for around 50% of the total containerized cargo volume, across the major ports of India. It is located in:

- A) Navi Mumbai
- B) Kochi
- C) Visakhapatnam
- D) Chennai

27) Which of the following countries lies to the south of India?

- A) Pakistan
- B) Maldives
- C) Myanmar
- D) Bangladesh

28) As per Census 2011, what is the literacy rate of India?

- A) 67.02 %
- B) 70.10 %
- C) 74.04 %
- D) 81.03 %

29) The Subar Dhar Mela takes place in which of the following locations of Jammu and Kashmir?

- A) Bhaderwah
- B) Kishtwar
- C) Srinagar
- D) Doda

30) Which of the following forts of Jammu and Kashmir is also known as the Koh-e-Maran?

- A) Chitkan Fort
- B) Akhnoor Fort
- C) Hari Parbat Fort
- D) Bahu Fort



Section 2 - Accountancy and Book Keeping

31) Copyright is a/an \_\_\_\_\_.

- A) Asset
- B) Liability
- C) Expense
- D) Profit

37) Unpresented cheque is also commonly known as \_\_\_\_\_.

- A) bounced cheque
- B) credited cheque
- C) uncollected cheque
- D) outstanding cheque

32) If there is a positive balance in debit side of Profit & loss account, then what does it indicate?

- A) gross profit
- B) net profit
- C) gross loss
- D) net loss

38) How frequently is the Trial balance prepared?

- A) quarterly
- B) during the year
- C) end of month
- D) end of financial year

33) \_\_\_\_\_ refers to anything that has an economic value attached to it.

- A) Asset
- B) Liability
- C) Expense
- D) Profit

39) What is the meaning of incidence of tax?

- A) Effect of tax on demand & supply of product
- B) Escaping tax payment in a legal manner
- C) Who will bear the burden of tax
- D) Rate of tax charged

34) Classifications under social accounting include:

- A) assets, liabilities, debt position
- B) households, governments, enterprise
- C) income, product, expenditure
- D) public sector, private sector and joint sector

40) If the asset of business is Rs 2,00,000 and equity is Rs 50,000 then what will be the liability?

- A) 2,50,000
- B) 2,00,000
- C) 1,50,000
- D) 2,20,000

35) Loss due to fire in factory is recorded in the \_\_\_\_\_.

- A) balance sheet
- B) insurance account
- C) profit and loss statement
- D) factory account

41) In bank statement, cash deposited is shown as \_\_\_\_\_.

- A) debit
- B) credit
- C) expense
- D) profit

36) Which of the following is correct?

- A)  $\text{equity} = \text{asset} + \text{liability}$
- B)  $\text{liability} = \text{asset} + \text{equity}$
- C)  $\text{asset} = \text{liability} + \text{equity}$
- D)  $\text{equity} = \text{liability}$

42) When a company raises money from public for the first time it is known as \_\_\_\_\_.

- A) private placement
- B) initial public offer
- C) further public offer
- D) green shoe option



43) What is the main objective of audit?

- A) To detect errors and fraud
- B) To express true and fair opinion on financial statements
- C) To give message to the shareholders
- D) To pay tax to the government

44) \_\_\_\_\_ is a documentary evidence of a transaction done.

- A) Journal
- B) Index
- C) Voucher
- D) Ledger

45) What is the main goal of financial management?

- A) minimize risk of business
- B) maximize sales
- C) minimize loss
- D) maximize shareholder's wealth

46) On which of the following income, direct tax is not applicable?

- A) household property
- B) agricultural income
- C) business income
- D) property tax

47) GST was implemented on

- A) 1<sup>st</sup> July 2019
- B) 1<sup>st</sup> July 2017
- C) 1<sup>st</sup> July 2018
- D) 1<sup>st</sup> July 2020

48) When audit is undertaken to check the financial controls & irregularities in the organization, it is which type of audit?

- A) system audit
- B) compliance audit
- C) internal audit
- D) statutory audit

49) In absence of any Profit-sharing ratio how is the profit divided?

- A) equally amongst all partners
- B) on the basis of capital
- C) on the basis of experience
- D) as the court may decide

50) In double entry book keeping system:

- A) same transaction is recorded in two people's account.
- B) two books are kept and entries are made in both.
- C) recording a transaction and giving it debit & credit entry.
- D) recording the transaction two times.

51) Decreasing value in tangible assets due to the normal wear and tear is known as \_\_\_\_\_.

- A) expense
- B) amortization
- C) reserve
- D) depreciation

52) In ledger book which accounts are maintained?

- A) only nominal
- B) only real
- C) real, personal and nominal
- D) real and nominal

53) P and Q are two partners sharing profit and losses in 3:2 ratio. They admit Y as a new partner with 1/5<sup>th</sup> share. What will be the new profit-sharing ratio?

- A) 12:4:7
- B) 12:8:5
- C) 12:5:8
- D) 8:5:12

54) Ledger account is prepared with the help of \_\_\_\_\_.

- A) Transactions
- B) Vouchers
- C) Journals
- D) Pass book



55) If the opening capital is Rs 80,000 and closing capital is Rs 1,00,000 then what is the amount of profit or loss?

- A) profit 1,00,000
- B) loss 1,00,000
- C) profit 20,000
- D) loss 20,000

56) In case of an overcharge which of the following documents is issued?

- A) Debit note
- B) Credit note
- C) Bank note
- D) Ledger note

57) Trial balance helps to check the accuracy of the:

- A) balance sheet
- B) ledger
- C) journals
- D) cash flow statement

58) The term social accounting was first introduced by \_\_\_\_\_

- A) Abraham Lincoln
- B) J. R. Hicks
- C) Adam Smith
- D) William Scott

59) PFMS was earlier known as:

- A) compliance plan scheme monitoring system
- B) central plan scheme monitoring system
- C) fund planning monetary system
- D) state plan scheme monitoring system

60) Expense incurred to start a business is a:

- A) fictitious asset
- B) fixed asset
- C) current asset
- D) liability



## Section 3 - General English

61) Choose the right modal to fill in the blank:

He has promised that he \_\_\_\_\_ not harm you.

- A) might
- B) may
- C) could
- D) shall

62) Identify the sentence written in the passive voice.

- A) Much to his surprise, he was chosen as the lead actor by the director.
- B) The director chose him as the lead actor.
- C) It was surprising that the director chose him as the lead actor.
- D) The drama teacher chose him as the lead actor.

63) Fill the blanks with the correct words.

It is not \_\_\_ to \_\_\_ nasty emails to your subordinate.

- A) write, right
- B) right, right
- C) right, write
- D) write, write

64) Choose the option which will CORRECTLY fill the blank/s.

It very often \_\_\_\_\_ here in April.

- A) rains
- B) rained
- C) is raining
- D) had rained

65) Fill in the blanks with the correct option.

She was very courageous to learn to \_\_\_\_\_ ski at fifty.

- A) a
- B) No Article
- C) an
- D) the

66) Select the right preposition for the blank:  
His infatuation \_\_\_\_\_ the girl led him astray.

- A) for
- B) about
- C) in
- D) from

67) Read the following sentences to make a meaningful paragraph:

- (a) This belongs to the rhizome group of plants and are actually the underground tubers of the plant.
- (b) Haldi, also known as turmeric all over the world, is a very healthy food.
- (c) In India, haldi is widely used in the preparation of most diets due to its immense medical value to humans.
- (d) The traditional Indian therapeutic systems use this herb extensively for preparing a variety of medicines.

- A) abcd
- B) bdac
- C) cdab
- D) bacd

68) Choose an appropriate synonym for the underlined word

The food given in the hospital was insipid, but hygienic.

- A) tasty
- B) delicious
- C) tasteless
- D) spicy

69) Four alternatives are given for idioms/phrases. Choose the one that best expresses the meaning of the given idiom/phrase.

A wet blanket:

- A) A man who is always drunk
- B) A wife who is cold to her husband
- C) To wear black and white clothes
- D) A person who ends enjoyable activity



70) Select the right sentence -

He said to him, "Please wait here till I return".

- A) He requested him to wait there till he returned
- B) He told him please wait here till I return
- C) He said him wait till I return here
- D) He ordered him to wait till he returned



### Section 4 - Statistics

71) Which of the following is an example of primary data?

- A) A public opinion poll on who should be the next President.
- B) A critical analysis of Julius Caesar.
- C) A person's Instagram account
- D) Inflation data uploaded at RBI website

72) The present population of a country in lakhs in the years 2025 is estimated to be 170 and the population in 2020 was 140. Then find the approximate growth rate from 2020 to 2025.

- A) 21 %
- B) 57 %
- C) 89 %
- D) 12 %

73) Which of the following is not an example of published data?

- A) Public records
- B) Diaries
- C) Business documents
- D) Trade journals

74) Ram and Shyam toss three unbiased coins simultaneously. Shyam wins if he gets at least two tails. Find the probability that Shyam wins.

- A)  $\frac{1}{2}$
- B)  $\frac{2}{3}$
- C)  $\frac{3}{8}$
- D)  $\frac{5}{8}$

75) In a frequency distribution, the median and mean is 12 and 13, find the mode.

- A) 10
- B) 20
- C) 30
- D) 40

76) In India, around 17,25,980 people will die from Dengue in 2022. The population of India in 2022 is 135,00,50,000. Find the mortality rate per thousand.

- A) 1.79
- B) 1.28
- C) 3.56
- D) 0.78

77) If for any two attributes A and B,  $(AB) < (A) \cdot (B) / N$ , then the attributes are:

- A) Independent
- B) Negatively associated
- C) Positively associated
- D) Cannot be determined

78) Which of the following is not a characteristic of Consumer's Price Index (CPI) number?

- A) Helpful in measuring the purchasing power of money
- B) Used as a measure of inflation
- C) Helpful in wage negotiations
- D) An important component in Fiscal Deficit

79) Which of the following is not a type of questionnaire?

- A) Structured-Undisguised Questionnaire
- B) Unstructured-Undisguised Questionnaire
- C) Unstructured-Disguised Questionnaire
- D) Normal-Disguised Questionnaire

80) Find the median of the following data:

21, 33, 45, 51, 12, 5, 8, 23, 17, 37, 15, 36

- A) 21
- B) 23
- C) 22
- D) 17



## Section 5 - Mathematics

81) The sum of two numbers is 18. The sum of the reciprocal of those numbers is  $1/4$ . The numbers are

- A) 12 and 6
- B) 10 and 8
- C) 9 and 9
- D) 11 and 7

82) For what value of 'm', the simultaneous equations,  $5a+7b=2$  and  $15a+21b=m$ , have zero solution?

- A)  $m \neq 0$
- B)  $m \neq 4$
- C)  $m \neq 6$
- D)  $m \neq 6$

83) If the points (5,2,4), (6,1,2) and (8,7,k) are collinear, then k =

- A) 2
- B) 1
- C) 2
- D) 3

84) What is the compound interest earned for a principal amount of ₹ 1,200 at a rate of interest of 10% for 2 years?

- A) ₹ 200
- B) ₹ 220
- C) ₹ 252
- D) ₹ 300

85) If X and Y are two sets and  $X \cup Y = X \cap Y$ , then which of the following is true?

- A)  $X = \emptyset$
- B)  $Y = \emptyset$
- C)  $X = Y$
- D)  $X \subseteq Y$

86) The perimeter of the triangle whose vertices are  $2\hat{i} + 4\hat{j} - \hat{k}$ ,  $4\hat{i} + 5\hat{j} + \hat{k}$ ,  $3\hat{i} + 6\hat{j} - \hat{k}$  is

- A)  $3 + 2\sqrt{3} + \sqrt{5}$
- B)  $3 + \sqrt{2} + \sqrt{5}$
- C)  $3 + \sqrt{6} + \sqrt{5}$
- D)  $3 + \sqrt{6} - \sqrt{5}$

87) Three unbiased coins are tossed. What is the probability of getting at most 2 heads?

- A)  $1/4$
- B)  $3/8$
- C)  $7/8$
- D)  $1/2$

88) If  $A = \{0, 1, 2, 4\}$  and  $B = \{1, 3, 5\}$  then  $(A - B) \times (A \cap B) =$

- A)  $\{(0, 1), (2, 1), (4, 1)\}$
- B)  $\{(0, 1), (2, 1), (3, 1)\}$
- C)  $\{(1, 1), (2, 1), (4, 1)\}$
- D)  $\{(1, 0), (2, 1), (3, 1)\}$

89)  $\lim_{x \rightarrow 0} \frac{e^x + e^{-x} - 2}{x^2} =$

- A)  $\frac{1}{2}$
- B)  $\frac{-1}{2}$
- C) 1
- D) -1

90) In how many ways 8 students can be seated on 8 chairs?

- A) 8
- B)  ${}^8C_1$
- C)  ${}^8P_8$
- D) 64



Section 6 - General Economics

91) As per the economic scholars, \_\_\_\_\_ was excluded from the definition of factor of production.

- A) land
- B) money
- C) capital
- D) labour

92) Among the given methods, which approach is used to measure national income, by summing up the flow of factor incomes received by labor, capital, land and entrepreneurship?

- A) Domestic Product approach
- B) Expenditure approach
- C) National product approach
- D) Income approach

93) If the price of an article is above the equilibrium price, then there is \_\_\_\_\_.

- A) surplus in the market
- B) shortage in the market
- C) more demand than what can be supplied
- D) equilibrium in the market

94) All companies sell identical products; market share does not influence price. This is a situation of \_\_\_\_\_.

- A) perfect competition market
- B) monopoly
- C) oligopoly
- D) monopolistic competition

95) To determine economic growth, the GDP is compared to the population, also known as \_\_\_\_\_.

- A) real gross product
- B) income
- C) total product
- D) per capita income

96) Indifference curves are \_\_\_\_\_ to the origin, representing marginal substitution.

- A) Concave
- B) Convex
- C) Hyperbolic
- D) Parabolic

97) Which among the given techniques (analytical tool) is used to craft fiscal policy?

- A) microeconomics
- B) macroeconomics
- C) individual investment planning
- D) depreciation

98) In 1991, as a step of economic reform to help resolve the balance of payments crisis, what treatment was given to the value of the Indian rupee?

- A) It was devalued
- B) Its value was appreciated (increased)
- C) It faced rapid inflation
- D) Its value remained stable

99) Ricardo assumes the law of diminishing \_\_\_\_\_.

- A) actual returns
- B) marginal returns
- C) surplus returns
- D) total returns

100) Among the given options, \_\_\_\_\_ will reduce budget deficit.

- A) reduction in government expenditure
- B) increase in government expenditure
- C) decrease in exports
- D) increase in imports



Section 7 - General Science

101) Among the following, which destroys the ozone layer the most?

- A) Chlorofluorocarbons
- B) Oxygen
- C) Nitrides
- D) Plastic

102) Which among the following is a reducing agent?

- A) Oxygen
- B) Magnesium oxide
- C) Zinc
- D) Chlorine

103) Which of the following is NOT a decomposer?

- A) Fungi
- B) Insects
- C) Hyenas
- D) Earthworms

104) Which among the following is INCORRECT with respect to the properties of charcoal?

- A) It has lower calorific value than wood
- B) It exists in a solid amorphous state
- C) It is a low-density compound
- D) It acts as a good absorbent

105) Which of the following diseases is caused by water contamination?

- A) Diarrhea
- B) Marasmus
- C) Elephantiasis
- D) Malaria

106) Sam is suffering from Beri Beri. What deficiency does he have?

- A) Vitamin A
- B) Vitamin B1
- C) Vitamin C
- D) Vitamin K

107) A superbike starts from rest accelerates to a velocity of 10 m/s in a time of 10 s. What should be the acceleration of the superbike?

- A) 1 m / s<sup>2</sup>
- B) 10 m / s<sup>2</sup>
- C) 5 m / s<sup>2</sup>
- D) 3.33 m / s<sup>2</sup>

108) Select the plant that obtains all or part of its nutrition from another plant (the host) without contributing to the benefit of the host and, in some cases, causing extreme damage to the host.

- A) Saprophytic
- B) Parasitic
- C) Symbiotic
- D) Autotrophic

109) Find the heat energy produced in a resistance of 5  $\Omega$  when 2 A current flows through it for 5 seconds.

- A) 50 J
- B) 100 J
- C) 12.5 J
- D) 2 J

110) Which is the only nonmetal that reacts with air to form its oxide by burning?

- A) Arsenic
- B) Gas carbon
- C) Graphite
- D) White phosphorus



Section 8 - Knowledge of Computers

111) Preet wants to convert the scanned image of handwritten text into digital text. Which input device should she use?

- A) Optical Character Reader
- B) Magnetic Ink Character Recognition
- C) Digital camera
- D) Keyboard

112) The speed of the hard disk is measured in terms of \_\_\_\_\_.

- A) Revolution Per Minute
- B) Megabytes Per Second
- C) Clock Speed
- D) Pixel fill rate

113) Which virus attaches itself directly to an .exe or a .com file and enters the device while its execution?

- A) Macro Virus
- B) Boot Sector Virus
- C) Direct Action Virus
- D) Overwrite Virus

114) What is a computer input device that has a flat surface and usually comes with a stylus?

- A) Mouse
- B) Digitizer
- C) Light Pen
- D) Joystick

115) Which among the following is a Flash memory device?

- A) Hard Disk Drive (HDD)
- B) Random Access Memory (RAM)
- C) USB drive
- D) Blu-Ray disc

116) Which storage device is used for storing Basic Input /Output System (BIOS)?

- A) Random Access Memory (RAM)
- B) Read Only Memory (ROM)
- C) Hard Disk Drive (HDD)
- D) Solid State Drive (SSD)

117) Aman wants to record a task that he needs to perform repeatedly. Which feature of MS Excel can be utilized for it?

- A) Excel Formulas
- B) Excel Macros
- C) Excel Functions
- D) Excel Templates

118) Through which tab can you change Page Orientation in Microsoft Word?

- A) Insert
- B) Page Layout
- C) References
- D) Review

119) What type of network is the Internet?

- A) LAN
- B) MAN
- C) WAN
- D) DAN

120) Which printer prints characters and images without direct physical contact between the paper and the printing machinery?

- A) Impact Printer
- B) Non-Impact Printer
- C) Character Printer
- D) Line printer