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Bihar STET

Previous Year Paper

(Commerce) 06 Mar, 2023 Shift 2



CANDIDATE RESPONSE SHEET STET Commerce

Candidate Name: Roll Number:

Shift: 2 Date: 06/03/2023

Time: 12:00 PM - 02:30 PM Duration: 150 Minute(s)

Section - Financial Accounting

Question 1	Questio	n ld : 15
Cash book is		
Answer:		Option Id
(A) Subsidiary book		15001
(B) A principal book		15002
(C) Both a and b		15003
(D) None of these		15004
Right Answer	Right (Option Id
(D) None of these		15004
Question 2	Questi	ion Id : 5
Royalty payable is debited by lessee to:		
Answer:	C	Option Id
(A) Royalty Account		5001
(B) Landlord Account		5002
(C) Profit & and Loss Account		5003
(D) None of these		5004
Right Answer	Right (Option Id
(A) Royalty Account		5001
Question 3	Questi	ion Id : 7
A firm can be dissolved under the mode of		
Answer:	(Option Id
(A) Dissolution by notice		7001
(B) Dissolution by court		7002
(C) Dissolution by agreement		7003

(D) All the above 7004



Right Answer	Right 0	ption Id
(D) All the above		7004
Question 4	Questi	on Id:3
Interest on Capital is shown in the:		
Answer:	0	ption Id
(A) Departmental Trading A/c		3001
(B) Departmental P & L A/c		3002
(C) General P & L A/c		3003
(D) None of these		3004
Right Answer	Right 0	ption Id
(A) Departmental Trading A/c		3001
Question 5	Questi	on ld : 1
Full form of GAAP is		
Answer:	0	ption Id
(A) Generally Accepted Accounting policy		1001
(B) Generally Accepted Accounting Principles		1002
(C) Generally Accepted Accounting Provisions		1003
(D) None of these		1004
Right Answer	Right 0	ption Id
(B) Generally Accepted Accounting Principles		1002
Question 6	Questi	on Id: 9
At the end of the Year vendor transfer sales to		
Answer:	0	ption Id
(A) Trading Account		9001
(B) Profit&Loss Account		9002
(C) Manufacturing Account		9003
(D) Sales Account		9004
Right Answer	Right 0	ption Id
(A) Trading Account		9001

Question 7

Question Id: 13

What is Trial balance?



Answer:	O	ption Id
(A) Statement		13001
(B) Account		13002
(C) Subsidiary book		13003
(D) Leadger		13004
Right Answer	Right 0	ption Id
(D) Leadger		13004
Question 8	Questi	on ld:4
Will not be included in branch account:		
Answer:	0	ption Id
(A) Cash Sales		4001
(B) Closing Stock		4002
(C) Good returned to the Head Office		4003
(D) Bad Debts		4004
Right Answer	Right 0	ption Id
(B) Closing Stock		4002
Question 9	Questi	on ld : 2
Cash paid to creditors is calculated :		
Answer:	0	ption Id
(A) From Debtors A/C		2001
(B) From Creditors A/C		2002
(C) From Balance Sheet		2003
(D) None of these		2004
Right Answer	Right 0	ption Id
(B) From Creditors A/C		2002
Question 10	Questi	on ld:6
The Personal Account of insolvent partners is for the amount realised from his	private es	state.
Answer:	0	ption Id
(A) Debit		6001
(B) Credit		6002
(C) Both the above		6003

(D) None of these 6004



Right Answer	Right (Option Id
(D) None of these		6004
Question 11	Questic	on ld : 11
The excess of current assets over current liabilities is called:-		
Answer:	(Option Id
(A) Capital		11001
(B) Working Capital		11002
(C) Tangible assets		11003
(D) None of these		11004
Right Answer	Right (> Option Id
(B) Working Capital		11002
Question 12	Questic	on ld : 14
The amounnt of depreciation charged on Machinery will be debited:		
Answer:	(Option Id
(A) Machinery A/C		14001
(B) Depreciation A/C		14002
(C) Cash A/C		14003
(D) None of these		14004
Right Answer	Right (Option Id
(A) Machinery A/C		14001
Question 13	Quest	ion ld : 8
Under Hire purchase system, profit on sale of goods:		
Answer:	(Option Id
(A) By building a close relationship with the buyer		8001
(B) By increasing sales		8002
(C) Both A & B		8003
(D) None of these		8004
Right Answer	Right (Option Id
(C) Both A & B		8003

Question 14

Question Id: 10

Income and Expenditure Account is:



Answer:	Option Id
(A) Personal Account	10001
(B) Real Account	10002
(C) Nominal Account	10003
(D) None of these	10004
Right Answer	Right Option Id
(C) Nominal Account	10003
Question 15	Question Id: 12
Which of these is not a fundamental accounting assumption?	
Answer:	Option Id
(A) Going concern	12001
(B) Consistency	12002
(C) Accrual	12003
(D) Concept of Materiality	12004
Right Answer	Right Option Id
(A) Going concern	12001
Section - Auditing	
Question 16	Question Id : 22
	Question iu . 22
Audit programme should be:	
Answer:	Option Id
(A) Written	22001
(B) verbal	22002
(C) Brief	22003
(D) None of these	22004
Right Answer	Right Option Id
(A) Written	22001
Question 17	Question Id: 20
Sec.26 of companies Act, 2013 is associated with:	
Answer:	Option Id
(A) Memorandum of Association	20001

(C) Prospectus (D) Minute Books	0	20003 20004
Right Answer	Right C	Option Id
(C) Prospectus		20003
Question 18	Questio	n ld : 17
What is the minimum percentage of centre/state in govt. Companies.		
Answer:	C	Option Id
(A) 0.5		17001
(B) 0.52		17002
(C) 0.51		17003
(D) 0.6		17004
Right Answer	Right C	Option Id
(C) 0.51		17003
Question 19	Questio	n ld : 16
Which of the following is not floating asset:		
Answer:	C	Option Id
(A) Prepaid Expences		16001
(B) Bill receivables		16002
(C) Goodwill		16003
(D) stock		16004
Right Answer	Right C	Option Id
(C) Goodwill		16003
Question 20	Questio	n ld : 25
Which one of the following is true:		
Answer:	C	Option Id
(A) Entry can be made without a voucher		25001
(B) comparing the voucher with entries is not essentials		25002
(C) There should be no entry without vouchers and no values without entry		25003
(D) none of these		25004

Right Answer

Right Option Id



Question 21	Questio	on ld : 23
Objectives of Internal Audit is-		
Answer:	(Option Id
(A) Verification of Transactions		23001
(B) Appraisal of Transactions		23002
(C) Protection of Business Assets		23003
(D) All of these		23004
Right Answer	Right (Option Id
(D) All of these		23004
Question 22	Questio	on ld : 19
Who can be appointed as an Auditor of public company?		
Answer:		Option Id
(A) Mrs. Y		19001
(B) A partner or a director of the company		19002
(C) A person of unsound mind		19003
(D) Mr. Y who owes ₹ Three lakh to the company		19004
Right Answer	Right (Option Id
(D) Mr. Y who owes ₹ Three lakh to the company		19004
Question 23	Questio	on ld : 21
"It is the duty of the auditor of a company to take proper steps to verify t stated in the Balance sheet" who has given this difination?	:he existence of A	Assets
Answer:	(Option Id
(A) Lankaster		21001
(B) J.R. Batiliboi		21002
(C) Alverstone		21003
(D) Spicer and pegler		21004
Right Answer	Right (Option Id
(C) Alverstone		21003
Question 24	Questio	on ld : 18
What is the full form of N.F.R.A?		
Answer:	(Option Id

(P) National financial reporting accounting		18002
(B) National financial reporting accounting		
(C) National financial reporting assessment		18003
(D) National financial reporting auditing		18004
Right Answer	Right (Option Id
(A) National financial reporting authority		18001
Question 25	Questio	n ld : 24
Audit of Trust is:		
Answer:		Option Id
(A) Compulsory		24001
(B) Voluntary		24002
(C) Optional		24003
(D) None of these		24004
Right Answer	Right (Option Id
(A) Compulsory		24001
Section - Business Law		
Section - Dusiness Law		
Question 26	Questio	on ld : 28
	Questio	on ld : 28
Question 26		on Id : 28 Option Id
Question 26 Which relief can not be obtained by consumer from commission:		
Question 26 Which relief can not be obtained by consumer from commission: Answer:		Option Id
Question 26 Which relief can not be obtained by consumer from commission: Answer: (A) Imprisonment for six months		Option Id 28001
Question 26 Which relief can not be obtained by consumer from commission: Answer: (A) Imprisonment for six months (B) Not to offer the hazardous goods for sale		Option Id 28001 28002
Question 26 Which relief can not be obtained by consumer from commission: Answer: (A) Imprisonment for six months (B) Not to offer the hazardous goods for sale (C) to stop manufacturing of hazardous goods		Option Id 28001 28002 28003
Question 26 Which relief can not be obtained by consumer from commission: Answer: (A) Imprisonment for six months (B) Not to offer the hazardous goods for sale (C) to stop manufacturing of hazardous goods (D) all of the above		28001 28002 28003 28004
Question 26 Which relief can not be obtained by consumer from commission: Answer: (A) Imprisonment for six months (B) Not to offer the hazardous goods for sale (C) to stop manufacturing of hazardous goods (D) all of the above Right Answer	Right (28001 28002 28003 28004 Option Id
Question 26 Which relief can not be obtained by consumer from commission: Answer: (A) Imprisonment for six months (B) Not to offer the hazardous goods for sale (C) to stop manufacturing of hazardous goods (D) all of the above Right Answer (A) Imprisonment for six months	Right (28001 28002 28003 28004 29001
Question 26 Which relief can not be obtained by consumer from commission: Answer: (A) Imprisonment for six months (B) Not to offer the hazardous goods for sale (C) to stop manufacturing of hazardous goods (D) all of the above Right Answer (A) Imprisonment for six months Question 27	Right C	28001 28002 28003 28004 29001
Question 26 Which relief can not be obtained by consumer from commission: Answer: (A) Imprisonment for six months (B) Not to offer the hazardous goods for sale (C) to stop manufacturing of hazardous goods (D) all of the above Right Answer (A) Imprisonment for six months Question 27 Agreement with a minor is	Right C	28001 28002 28003 28004 28001 28001 on Id : 30
Question 26 Which relief can not be obtained by consumer from commission: Answer: (A) Imprisonment for six months (B) Not to offer the hazardous goods for sale (C) to stop manufacturing of hazardous goods (D) all of the above Right Answer (A) Imprisonment for six months Question 27 Agreement with a minor is Answer:	Right C	Option Id 28001 28002 28003 28004 Option Id 28001 on Id : 30

(D) legal **30004**



Right Answer	Right Option Id
(A) void	30001
Question 28	Question Id: 29
The chairman of the District consumer council is:	
Answer:	Option Id
(A) Collector of the District	29001
(B) District supply officer	29002
(C) President of the District Forum	29003
(D) The Chief Minister	29004
Right Answer	Right Option Id
(A) Collector of the District	29001
Question 29	Question Id : 27
Consideration in assignability is:	
Answer:	Option Id
(A) Implied	27001
(B) Not implied	27002
(C) To be Proved	27003
(D) None of these	27004
Right Answer	Right Option Id
(C) To be Proved	27003
Question 30	Question Id: 34
A proposal when accepted becomes:	
Answer:	Option Id
(A) A promise	34001
(B) An agreement	34002
(C) Both A and B	34003
(D) None of the above	34004
Right Answer	Right Option Id
(A) A promise	34001
Question 31	Question Id : 33

Which of the following is a legal term under contract of sale of goods:

Answer:	Option Id
(A) Bill of lading	33001
(B) Mercantile Agent	33002
(C) Price	33003
(D) All above	33004
Right Answer	Right Option Id
(D) All above	33004
Question 32	Question Id: 31
Unpaid seller is defined under:	
Answer:	Option Id
(A) Section 43	31001
(B) Section 44	31002
(C) Section 45	31003
(D) Section 46	31004
Right Answer	Right Option Id
(C) Section 45	31003
Question 33	Question Id: 32
Parties in Promissory notes are:	
Answer:	Option Id
(A) 4	32001
(B) 3	32002
(C) 2	32003
(D) 5	32004
Right Answer	Right Option Id
(C) 2	32003
Question 34	Question Id: 35
The object of law of contract is to ensure:	
Answer:	Option Id
(A) Right created by a contract are honoured	35001
(B) Expectations created by the promises of the parties are fulfilled	35002
(C) legal remedies are available to an aggrieved party	35003

(D) All above **35004**



Right Answer	Right Option Id
(D) All above	35004
Question 35	Question Id: 26
A partnership is established by	
Answer:	Option Id
(A) agreement	26001
(B) contract	26002
(C) Partnership	26003
(D) All the above	26004
Right Answer	Right Option Id
(C) Partnership	26003
Section - Corporate Accounting	
Question 36	Question Id : 38
The scheme of internal reconstrction requires approval of	
Answer:	Option Id
(A) Shareholders	38001
(B) Government	38002
(C) NCLT	38003
(D) SEBI	38004
Right Answer	Right Option Id
(C) NCLT	38003
Question 37	Question Id: 45
In approach assets which are to be used for long-term in the be to be sold are presented first and assets which are most liquid such as presented at the bottom.	
Answer:	Option Id
(A) Alphabetical order	45001
(B) Permanence order	45002
(C) Liquidity order	45003
(D) None of the above	45004
Right Answer	Right Option Id

(B) Permanence order 45002



Question 38	Question Id: 50
A preference shareholders can vote-	
Answer:	Option Id
(A) When his special right as a preference shareholder are being varied	50001
(B) On any resolution for the winding up of the company	50002
(C) When their dividend has not been paid for a period of 2 years or more	50003
(D) All the above	50004
Right Answer	Right Option Id
(D) All the above	50004
Question 39	Question Id : 41
In Fixed instalment Method of Depreciation, depreciation is calculated on:	
Answer:	Option Id
(A) Opening Balance	41001
(B) Closing Balance	41002
(C) Original Cost	41003
(D) None of these	41004
Right Answer	Right Option Id
(C) Original Cost	41003
Question 40	Question Id: 46
Capital Redemption Reserve Account may be applied to issue-	
Answer:	Option Id
(A) Right shares	46001
(B) Bonus debentures	46002
(C) Bonus to employees of the company	46003
(D) Bonus shares	46004
Right Answer	Right Option Id
(D) Bonus shares	46004
Question 41	Question Id: 37
The Owner of the Company is:	
Answer:	Option Id



(B) Debentureholder		37002
(C) Director		37003
(D) Promoter		37004
Right Answer	Right	Option Id
(A) Equity Shareholder		37001
Question 42	Questi	on ld : 39
Which of the following expenses is NOT included in the acquisition cost of a pla	ant and e	equipment?
Answer:		Option Id
(A) Cost of site preparation		39001
(B) Delivery and handling charges	0	39002
(C) Installation costs		39003
(D) Financing costs incurred subsequent to the period after plant and equipment is put to use.	•	39004
Right Answer	Right	Option Id
(D) Financing costs incurred subsequent to the period after plant and equipment to use.	nt is put	39004
Question 43	Questi	on ld : 43
Absorption of company means:		
Answer:		Option Id
(A) One or more liquidation and no tormation		43001
(B) Liquidation of company		43002
(C) Sale of business		43003
(D) Purchase of business		43004
Right Answer	Right	Option Id
(A) One or more liquidation and no tormation		43001
Question 44	Questi	on Id : 47
Forfeited shares to become		
Answer:		Option Id
(A) Proparty of the government		47001
(B) Proparty of the company		47002
(C) proparty of the shareholders		47003
(D) Proparty of all the shareholders		47004



Right Answer	Right Option Id	
(B) Proparty of the company	47002	
Question 45	Question Id: 36	
Dead stock of the banking Companies are		
Answer:	Option Id	
(A) Land	36001	
(B) Building	36002	
(C) Furniture	36003	
(D) All of the above	36004	
Right Answer	Right Option Id	
(D) All of the above	36004	
Question 46	Question Id: 49	
IPO stands for		
Answer:	Option Id	
(A) Initial Private Offer	49001	
(B) International Public Offer	49002	
(C) Initial Public Offer	49003	
(D) International Private Offer	49004	
Right Answer	Right Option Id	
(C) Initial Public Offer	49003	
Question 47	Question Id: 44	
In case, Debentures of Rs. 10,000 are issued at par but payable at a pre payable will be debited to	mium of 10% the premium	
Answer:	Option Id	
(A) Debenture Suspense A/C	44001	
(B) Loss on issue of Debenture A/C	44002	
(C) Premium on Redemption of Debenturres A/C	44003	
(D) None of these	44004	
Right Answer	Right Option Id	
(C) Premium on Redemption of Debenturres A/C	44003	
Question 48	Question Id: 40	

Which of the following is item of credit side of Revenue Account:



Answer:	Option Id	
(A) Claims	40001	
(B) Bonus	40002	
(C) Annuity	40003	
(D) Premium	40004	
Right Answer	Right Option Id	
(D) Premium	40004	
Question 49	Question Id: 48	
The Bonus shares shall not be issued		
Answer:	Option Id	
(A) inlieu of dividend	48001	
(B) from General reserve	48002	
(C) from capital reserve	48003	
(D) from securities premium account	48004	
Right Answer	Right Option Id	
(A) inlieu of dividend	48001	
Question 50	Question Id: 42	
Under Annuity Method of Depreciation the amount of depreciation charged annually is:		
Answer:	Option Id	
(A) Same	42001	
(B) Different	42002	
(C) Equal to Interest	42003	
(D) None of these	42004	
Right Answer	Right Option Id	
(A) Same	42001	
Section - Cost Accounting		
Question 51	Question Id : 56	
Process costing is applied when		
Answer:	Option Id	
(A) Small number of different products are manufactured	56001	

(C) Large number of identical products are manufactured		56003
(D) All of these		56004
Right Answer	Right (Option Id
(C) Large number of identical products are manufactured		56003
Question 52	Questic	n ld : 52
When a contract is 50 percent complete, the amount of profit to be taken credi	t is usually	/
Answer:	(Option Id
(A) 50% of Estimated profit		52001
(B) Amount of Estimated profit		52002
(C) Cash Ratio X Two-Third of the Earned Profit		52003
(D) None of these		52004
Right Answer	Right (Option Id
(C) Cash Ratio X Two-Third of the Earned Profit		52003
Question 53	Questic	n ld : 57
The best example of variable cost		
Answer:	(Option Id
(A) Interest of capital		57001
(B) Wealth tax		57002
(C) Expenses on Materials		57003
(D) None of these		57004
Right Answer	Right (Option Id
(C) Expenses on Materials		57003
Question 54	Questic	on ld : 53
In Job order processing, work is carried		
Answer:	(Option Id
(A) Within a factory or workshop		53001
(B) Outside a factory or workshop		53002
(C) Outside a library or museum		53003
(D) None of these		53004

Right Answer

Right Option Id



Question 55	Question Id: 60	
In which of the following industry operating costing will be used:		
Answer:	Option Id	
(A) cigarattes	60001	
(B) chocolate	60002	
(C) cinema	60003	
(D) none of these	60004	
Right Answer	Right Option Id	
(C) cinema	60003	
Question 56	Question Id : 55	
In factory fixed expenses are also called:		
Answer:	Option Id	
(A) Uncontrollable	55001	
(B) Controllable	55002	
(C) A and B Both	55003	
(D) None of these	55004	
Right Answer	Right Option Id	
(A) Uncontrollable	55001	
Question 57	Question Id: 58	
Following are the causes of differences between cost account and financi	al account:	
Answer:	Option Id	
(A) when overhead expenses are based on estimation in cost account	58001	
(B) Certain items of incomes are not included in cost account	58002	
(C) differences in the methods of depreciation	58003	
(D) Above all	58004	
Right Answer	Right Option Id	
(D) Above all	58004	
Question 58	Question Id: 51	
Re-order Level means:		
Answer:	Option Id	



(B) Actual Quantity		51002
(C) Minimum Quantity		51003
(D) None of these		51004
Right Answer	Right C	option Id
(B) Actual Quantity		51002
Question 59	Questio	n ld : 59
Cost Accounting mainly help management		
Answer:	C	option Id
(A) Earring profit		59001
(B) Fixing prices of the product		59002
(C) Prouiding information to management		59003
(D) Above all		59004
Right Answer	Right C	option Id
(D) Above all		59004
Question 60	Questio	n ld : 54
In statement of cost, realisable value of scrap is deducted from:		
Answer:	C	Option Id
(A) Works cost		54001
(B) Cost of production		54002
(C) Total cost		54003
(D) None of these		54004
Right Answer	Right C	option Id
(A) Works cost		54001
Section - Management Accounting		
Question 61	Questio	n ld : 65
Main components of financial statement are:		
Answer:	C	option Id
(A) Balance sheet		65001
(B) Profit and Loss Account		65002
(C) Directors' and Auditors' Report		65003

(D) All of these **65004**



Right Answer	Right Option Id
(D) All of these	65004
Question 62	Question Id: 72
is not an element of management accounting	
Answer:	Option Id
(A) allocation of resources	72001
(B) financial planning	72002
(C) financial decision making	72003
(D) corporate social responsibility	72004
Right Answer	Right Option Id
(D) corporate social responsibility	72004
Question 63	Question Id: 74
Which of the following statements represent an example of cash flow f	rom investing activities?
Answer:	Option Id
(A) Cash advances and loans made by financial enterprises	74001
(B) Cash advances and loans made to third parties	74002
(C) Both a and b	74003
(D) None of the above	74004
Right Answer	Right Option Id
(B) Cash advances and loans made to third parties	74002
Question 64	Question Id: 64
Which of the following would be considered a use of funds?	
Answer:	Option Id
(A) A decrease in account receivable	64001
(B) A decrease in cash	64002
(C) An increase in account payable	64003
(D) An increase in chash	64004
Right Answer	Right Option Id
(B) A decrease in cash	64002
Question 65	Question Id: 75

Inventory may be classified as:



Answer:	Op	tion Id
(A) Raw materials		75001
(B) Spare parts/consumables		75002
(C) Finished goods		75003
(D) All of the above		75004
Right Answer	Right Op	tion Id
(D) All of the above		75004
Question 66	Question	ld:69
Vertical analysis is known as:		
Answer:	Op	tion Id
(A) Static Analysis		69001
(B) Dynamic Analysis		69002
(C) Strucctural Analysis		69003
(D) None of these		69004
Right Answer	Right Op	tion Id
(A) Static Analysis	1	69001
Question 67	Question	ld : 73
Which of the following is not an inventory?		
Answer:	Ор	tion Id
(A) Raw material		73001
(B) Finished products		73002
(C) Both a and b		73003
(D) Machines		73004
Right Answer	Right Op	tion Id
(D) Machines		73004
Question 68	Question	ld : 68
Financial Statement Provides a summary of:		
Answer:	Ор	tion Id
(A) Accounts		68001
(B) Assets		68002
(C) Liabilities		68003

(D) All the above 68004



Right Answer	Right Option Id 68003
(C) Liabilities	00003
Question 69	Question Id: 61
Ratios can be expressed in:	
Answer:	Option Id
(A) Percentage	61001
(B) Rate	61002
(C) Proportion	61003
(D) All of these	61004
Right Answer	Right Option Id
(D) All of these	61004
Question 70	Question Id: 71
Proprietary ratio is a proportion between	
Answer:	Option Id
(A) Proprietary and equity capital	71001
(B) Proprietary fund and sales	71002
(C) Proprietors fund and total assets	71003
(D) Proprietors fund and sales	71004
Right Answer	Right Option Id
(C) Proprietors fund and total assets	71003
Question 71	Question Id: 62
Which of the following is not a cash inflow?	
Answer:	Option Id
(A) Decrease in Debitors	62001
(B) Issue of Debentures	62002
(C) Decrease in Creditous	62003
(D) Sale of fixed assets	62004
Right Answer	Right Option Id
(C) Decrease in Creditous	62003
Question 72	Question Id: 66

Which of the following is liquid asset?



Answer:	Option Id
(A) Debtors	66001
(B) Stock	66002
(C) Goodwill	66003
(D) Furniture	66004
Right Answer	Right Option Id
(D) Furniture	66004
Question 73	Question Id: 70
The most important goal of financial management is	
Answer:	Option Id
(A) corporate social resposibility	70001
(B) Matching income and expenditure	70002
(C) Using business assets effectively	70003
(D) wealth maximisation	70004
Right Answer	Right Option Id
(D) wealth maximisation	70004
Question 74	Question Id: 63
Amortization of preliminory expenses is:	
Answer:	Option Id
(A) Sources of funds	63001
(B) Application funds	63002
(C) Reduces funds from operations	63003
(D) Neither source nor application of funds	63004
Right Answer	Right Option Id
(D) Neither source nor application of funds	63004
Question 75	Question Id: 67
Which of the following is not treated as uses of fund:	
Answer:	Option Id
(A) Loss from operation	67001
(B) Payment of didend in Cash	67002
(C) Redemption of capital in Cash	67003

Right Answer Right Option Id

(D) Sale of fixed assets for each.

67004

Section - Income Tax

Question 76	Questio	n Id : 77
Tax is levied under GST:-		
Answer:	C	Option Id
(A) Transaction of goods and services done for 'Consideration' or 'Return'		77001
(B) IGST on goods imported into India		77002
(C) Transaction of movable assets		77003
(D) All of these		77004
Right Answer	Right C	Option Id
(D) All of these		77004
Question 77	Questio	n Id : 78
Income not taxable for 'Resident' in India:-		
Answer:	C	Option Id
(A) Income received in India		78001
(B) Income accured in India		78002
(C) Foreign income		78003
(D) Untaxed past foreign income brought to India in the previous year		78004
Right Answer	Right C	Option Id
(D) Untaxed past foreign income brought to India in the previous year		78004
Question 78	Questio	n Id : 82
Under the Income Tax Act the form 'Person' signifies-		
Answer:	C	Option Id
(A) Hindu Undivided Faimly		82001
(B) Company		82002
(C) Local authority		82003
(D) All of them		82004
Right Answer	Right (Option Id
(D) All of them		82004



Question 79	Question Id: 80
Sudhir kumar is completely blind he will get deduction under sec. 80 U-	
Answer:	Option Id
(A) 75000	80001
(B) 1,25,000	80002
(C) 50000	80003
(D) 1,00,000	80004
Right Answer	Right Option Id
(B) 1,25,000	80002
Question 80	Question Id: 79
Tax free income from the following is:	
Answer:	Option Id
(A) Interest from a domestic company	79001
(B) Dividend from a domestic company	79002
(C) Dividend from a foreign company	79003
(D) Dividend from a cooperative society	79004
Right Answer	Right Option Id
(D) Dividend from a cooperative society	79004
Question 81	Question Id: 84
Non-taxable supply is a kind of supply that is:	
Answer:	Option Id
(A) Included under GST	84001
(B) Excluded from GST	84002
(C) Taxable partly under GST	84003
(D) None of these	84004
Right Answer	Right Option Id
(B) Excluded from GST	84002
Question 82	Question Id: 81
Reimbursement of medical bills of a private hospital is exempt up to-	
Answer:	Option Id
(Δ)	

8000 81001



(B) Zero		81002
(C) 20000		81003
(D) 25000		81004
Right Answer	Right (Option Id
(B) Zero		81002
Question 83	Questio	on ld : 85
Who collects income-tax?		
Answer:		Option Id
(A) Reserve Bank of India		85001
(B) Central government		85002
(C) All State Government		85003
(D) Finance Commission		85004
Right Answer	Right (Option Id
(B) Central government		85002
Question 84	Questio	on ld : 83
Goods and Service Tax replaced which tax?		
Answer:	(Option Id
(A) VAT		83001
(B) Excise Duty		83002
(C) central scales tax		83003
(D) all the above		83004
Right Answer	Right (Option Id
(D) all the above		83004
Question 85	Questio	on ld : 76
Tax rate on goods under GST are determined by:		
Answer:	(Option Id
(A) Union Budget		76001
(B) GST council		76002
(C) Central Govt. in consultance with state Govt.		76003
(D) None of these		76004



Section - Business Mathematics and Statistics

Overtion 96	Ougation Id : 00
Question 86	Question Id: 90
Purchasing Power of money is called as	Price Index.
Answer:	Option Id
(A) Reciprocol of	90001
(B) Equal to	90002
(C) Unequal to	90003
(D) All the above	90004
Right Answer	Right Option Id
(A) Reciprocol of	90001
Question 87	Question Id: 94
$\begin{vmatrix} 1 & 1 & 1 \\ 1 & 1+x & 1 \\ 1 & 1 & 1+y \end{vmatrix} =$	
Answer:	Option Id
(A) x + y	94001
(B) x - y	94002
(C) xy	94003
(D) none of these	94004
Right Answer	Right Option Id
(C) xy	94003
Question 88	Question Id : 99
Find out the capital required to earn a monthly Interes	est of 600 at 6% simple interest
Answer:	Option Id
(A) 100000	99001
(B) 120000	99002
(C) 110000	99003
(D) 130000	99004
Right Answer	Right Option Id
(B) 120000	99002



Question 89	Question Id: 86
A Time Series Consists of:-	
Answer:	Option Id
(A) Three Mathematical models	86001
(B) Four Mathematical models	86002
(C) Five Mathematical Models	86003
(D) Two Mathematical Models	86004
Right Answer	Right Option Id
(A) Three Mathematical models	86001
Question 90	Question Id: 89
Arithmetic mean of 11, 12 and 13 will be	
Answer:	Option Id
(A) 11	89001
(B) 12	89002
(C) 13	89003
(D) None of these	89004
Right Answer	Right Option Id
(B) 12	89002
Question 91	Question Id: 96
if y= $\tan^{-1}\left(\frac{\cos x + \sin x}{\cos x - \sin x}\right)$, then $\frac{dy}{dx}$ =	
Answer:	Option Id
(A) 1	96001
(B) -1	96002
(C) $\frac{1}{2}$	96003
(D) $-\frac{1}{2}$	96004
Right Answer	Right Option Id
(A) 1	96001



Question 92	Question Id: 91
Base year is also known as:-	
Answer:	Option Id
(A) Reference year	91001
(B) Periodic year	91002
(C) Current year	91003
(D) Financial year	91004
Right Answer	Right Option Id
(A) Reference year	91001
Question 93	Question Id: 95
The first step is tabluation is	
Answer:	Option Id
(A) Foot Note	95001
(B) Source Note	95002
(C) Captions	95003
(D) Clearification	95004
Right Answer	Right Option Id
(D) Clearification	95004
Question 94	Question Id: 100
The present value of a prepetuity of \ref{prop} 700 payable at the beginning of 5% p.a. is	of each year if money is worth
Answer:	Option Id
(A) Rs 15000	100001
(B) Rs 14250	100002
(C) Rs 15750	100003
(D) None of these	100004
Right Answer	Right Option Id
(C) Rs 15750	100003
Question 95	Question Id: 92
As compared to secondary data, Primary data are	
Answer:	Option Id



(B) More Reliable		92002
(C) Their Primary data's reliablity depends on the care and caution taken and on the wisdem and experience of the investigator		92003
(D) None of these is true		92004
Right Answer	Right O	ption Id
(C) Their Primary data's reliablity depends on the care and caution taken and on the wisdem and experience of the investigator	he	92003
Question 96	Questio	n Id : 87
Quartile Deviation is calculated by		
Answer:	0	ption Id
(A) Q3-Q1		87001
(B) $\frac{Q3-Q1}{2}$		87002
(C) $\frac{Q3-Q1}{4}$	•	87003
(D) $\frac{Q3-Q2}{2}$		87004
Right Answer	Right O	ption Id
Right Answer (B)	Right O	ption Id 87002
	Right 0	87002
(B)		87002
(B) Question 97	Question	87002
Question 97 The Most appropriate average to be used while constructing index number is	Question	87002 n ld : 93
Question 97 The Most appropriate average to be used while constructing index number is Answer:	Question	87002 n ld : 93 ption ld
Question 97 The Most appropriate average to be used while constructing index number is Answer: (A) Arithmetic Mean	Question	87002 n ld : 93 ption ld 93001
Question 97 The Most appropriate average to be used while constructing index number is Answer: (A) Arithmetic Mean (B) Geometric Mean	Question	87002 n ld : 93 ption ld 93001 93002
Question 97 The Most appropriate average to be used while constructing index number is Answer: (A) Arithmetic Mean (B) Geometric Mean (C) Harmonic Mean	Question	87002 n ld : 93 ption ld 93001 93002 93003
Question 97 The Most appropriate average to be used while constructing index number is Answer: (A) Arithmetic Mean (B) Geometric Mean (C) Harmonic Mean (D) Median	Question	87002 n Id : 93 ption Id 93001 93002 93003 93004
Question 97 The Most appropriate average to be used while constructing index number is Answer: (A) Arithmetic Mean (B) Geometric Mean (C) Harmonic Mean (D) Median Right Answer	Question	87002 n Id : 93 ption Id 93001 93002 93003 93004 ption Id 93002
Question 97 The Most appropriate average to be used while constructing index number is Answer: (A) Arithmetic Mean (B) Geometric Mean (C) Harmonic Mean (D) Median Right Answer (B) Geometric Mean	Question O Right O	87002 n Id : 93 ption Id 93001 93002 93003 93004 ption Id 93002
Question 97 The Most appropriate average to be used while constructing index number is Answer: (A) Arithmetic Mean (B) Geometric Mean (C) Harmonic Mean (D) Median Right Answer (B) Geometric Mean	Question O Right O	87002 n Id : 93 ption Id 93001 93002 93003 93004 ption Id 93002

(B) 1890 **88002**



(0)	1000
(C)	1980
101	1 200

(D) 1940

88003

88004

88002

\supset

Right Answer

(B) 1890

Right Option Id

Question 99 Question Id: 98

Which theory describes money received in the current time it has more worth than money received in future

Answer:

Option Id

98001

(B) Time value of money

98002

(C) Storage value of money

98003

Right Option Id

Right Answer

(B) Time value of money

98002

Question 100

Question Id: 97

$$\frac{d}{dx}(\cos^{-1}x)=?$$

Answer:

Option Id

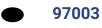
97001

(A)
$$\frac{1}{\frac{2}{\sqrt{1-x^2}}}$$





V1 - X-



(D) None

Right Answer

Right Option Id

(C)

97003

Section - Arts of Teaching

Question 101 Question Id : 127

Student is secondary in

Answer:

(A) Autocratic teaching

Option Id

127001

(B) Democratic teaching	127002
(C) Open teaching	127003
(D) Progressive teaching	127004
Right Answer	Right Option Id
(A) Autocratic teaching	127001
Question 102	Question Id: 112
Which of these does not play any role in teaching-learning	
Answer:	Option Id
(A) Traditional classroom	112001
(B) Teacher's experiences	112002
(C) Learning experiences	112003
(D) caste experience	112004
Right Answer	Right Option Id
(D) caste experience	112004
Question 103	Question Id : 116
Which of the following statement is not true?	
Answer:	Option Id
(A) Through the text book, the memory power of the student is developed	116001
(B) Through the text book, reasoning power of the student is developed	116002
(C) The textbook alienates the students from study	116003
(D) None of these	116004
Right Answer	Right Option Id
(C) The textbook alienates the students from study	116003
Question 104	Question Id: 122
Method give training in	
Answer:	Option Id
(A) constructive thinking	122001
(B) reasoning	122002
(C) critical judgement	122003
(D) all of these	122004



Question 105	Question Id: 113
Students learn best by-	
Answer:	Option Id
(A) Doing	113001
(B) Listening	113002
(C) Reading	113003
(D) Writing	113004
Right Answer	Right Option Id
(A) Doing	113001
Question 106	Question Id: 102
Which of the following is not a part of curriculum devlopment?	
Answer:	Option Id
(A) Selection of Objective	102001
(B) Selection of teacher	102002
(C) Selection of subject	102003
(D) selection of activity	102004
Right Answer	Right Option Id
(B) Selection of teacher	102002
Question 107	Question Id: 115
The importance of text book is	
Answer:	Option Id
(A) to introduce students to the outside world	115001
(B) providing knowledge of the outside world	115002
(C) To improve reading, writing and speaking skill	115003
(D) All of the above	115004
Right Answer	Right Option Id
(D) All of the above	115004
Question 108	Question Id: 110
Mini culture in school is-	
Answer:	Option Id
(Δ)	

Family **110001**



(B) Home	110002
(C) Classroom	<u> </u>
(D) Syllabus	110004
Right Answer	Right Option Id
(C) Classroom	110003
Question 109	Question Id: 125
Terminal objectives describe	
Answer:	Option Id
(A) results	125001
(B) process	125002
(C) procedure	125003
(D) course	125004
Right Answer	Right Option Id
(A) results	125001
Question 110	Question Id: 118
In inclusive classroom, a teacher should	
Answer:	Option Id
(A) Ignore cultural difference of students	118001
(B) Promote studnets belonging to culture	118002
(C) Respect and value all cultures	118003
(D) None of the above	118004
Right Answer	Right Option Id
(C) Respect and value all cultures	118003
Question 111	Question Id: 130
The Maximum impact on the learning of children is visible inside of	classroom
Answer:	Option Id
(A) Discipline of classroom	130001
(B) Psychological environment of classroom	130002
(C) Social environment of classroom	130003
(D) None of the above	130004

130002



Question 112	Question Id: 121
Lesson plan helps in determining	
Answer:	Option Id
(A) Learning objectives	121001
(B) objectives of school	121002
(C) objectives set by headmaster	121003
(D) objectives of governing body	121004
Right Answer	Right Option Id
(A) Learning objectives	121001
Question 113	Question Id: 120
In ADDIE model A stands for	
Answer:	Option Id
(A) Analysis	120001
(B) Achievement	120002
(C) Assessment	120003
(D) Application	120004
Right Answer	Right Option Id
(A) Analysis	120001
Question 114	Question Id: 117
Microteaching is more effective	
Answer:	Option Id
(A) During the preparation for teaching practice	117001
(B) During the teaching practice	117002
(C) After the teaching practice	117003
(D) None of the above	117004
Right Answer	Right Option Id
(B) During the teaching practice	117002
Question 115	Question Id: 114
Dimensional teachig Aids are-	
Answer:	Option Id



(B) Chart	114002
(C) Object	114003
(D) All of the above	114004
Right Answer	Right Option Id
(D) All of the above	114004
Question 116	Question Id: 126
Objectives can be made challenging by changing the	
Answer:	Option Id
(A) Verb	126001
(B) Adverb	126002
(C) Noun	126003
(D) Adjectives	126004
Right Answer	Right Option Id
(A) Verb	126001
Question 117	Question Id: 105
Knowledge is-	
Answer:	Option Id
(A) Information	105001
(B) Application	105002
(C) Analysis	105003
(D) Understanding	105004
Right Answer	Right Option Id
(A) Information	105001
Question 118	Question Id : 128
We learn by	
Answer:	Option Id
(A) touching	128001
(B) listening	128002
(C) seeing	128003
(D) all the above	128004



Question 119	Question Id: 124
Better learning comes from listening is the approach of	
Answer:	Option Id
(A) Discussion method	124001
(B) Lecture method	124002
(C) Demonstration method	124003
(D) Seminar method	124004
Right Answer	Right Option Id
(B) Lecture method	124002
Question 120	Question Id: 123
Inductive method	
Answer:	Option Id
(A) Encourages student participation	123001
(B) creates curiosity	123002
(C) learning by doing	123003
(D) all the above	123004
Right Answer	Right Option Id
(D) all the above	123004
Question 121	Question Id: 103
Those teachers are popular among students who-	
Answer:	Option Id
(A) award good grades	103001
(B) take classes with extra tuition fee	103002
(C) help students to solve their problem	103003
(D) None of these	103004
Right Answer	Right Option Id
(C) help students to solve their problem	103003
Question 122	Question Id: 104
Teacher play an important role in the teacher learning process-	
Answer:	Option Id



(B) as a advisor	104002
(C) as a participant	104003
(D) None of these	104004
Right Answer	Right Option Id
(A) as a facilitator	104001
Question 123	Question Id: 109
It includes content learning experience and learning activity.	
Answer:	Option Id
(A) Syllabus	109001
(B) Curriculum	109002
(C) Assignment	109003
(D) Assessment	109004
Right Answer	Right Option Id
(B) Curriculum	109002
Question 124	Question Id: 111
Most essential factor for children learning is -	
Answer:	Option Id
(A) Teacher's teaching	111001
(B) Atmosphere of classroom	111002
(C) Readiness fo learners	111003
(D) All the above	111004
Right Answer	Right Option Id
(C) Readiness fo learners	111003
Question 125	Question Id: 129
Learning is a natural activity of	
Answer:	Option Id
(A) Learner	129001
(B) Teacher	129002
(C) Individual	129003
(D) Living Organism	129004



Question 126	Question Id: 106
The process of quantitative Judging is-	
Answer:	Option Id
(A) Evaluation	106001
(B) Measurement	106002
(C) Assessment	106003
(D) All of the above	106004
Right Answer	Right Option Id
(B) Measurement	106002
Question 127	Question Id: 108
Select the correct order	
Answer:	Option Id
(A) Skill acquistion phase>knowledge acquistion phase>Transfer phase	108001
(B) Knowledge Acquisition phase>skill acquistion phase Transfer Phase	108002
(C) Transfer phase>knowledge acquistion phase>skill acquisition phase	108003
(D) None of the above	108004
Right Answer	Right Option Id
(B) Knowledge Acquisition phase>skill acquistion phase Transfer Phase	108002
Question 128	Question Id: 107
What type of evaluation is used for Ranking in a class?	
Answer:	Option Id
(A) Criterion referenced Evaluation	107001
(B) External examination	107002
(C) Norm referenced evaluation	107003
(D) Formative examination	107004
Right Answer	Right Option Id
(C) Norm referenced evaluation	107003
Question 129	Question Id: 101
The most important quality of a good teacher is-	
Answer:	Option Id
(A)	

(B) Good communication skill	101002
(C) Effective leadership qualities	101003
(D) None of these	101004
Right Answer	Right Option Id
(A) Sound knowledge of a subject matter	101001
Question 130	Question Id: 119
Can be done by training	
Answer:	Option Id
(A) Development of skills	119001
(B) Development of healthy habits	119002
(C) Creation of artificial behaviour	119003
(D) None of the above	119004
Right Answer	Right Option Id
(A) Development of skills	119001
Section - General Knowledge	
Question 131	Question Id: 132
Which country overtook Saudi Arabia to become India's second-largest su 2022?	upplier of crude oil in May
Answer:	Option Id
(A) USA	132001
(B) Indonesia	132002
(C) Russia	132003
(D) UAE	132004
Right Answer	Right Option Id
(C) Russia	132003
Question 132	Question Id: 135
Lala Lajpat Rai was also known as :	
Answer:	Option Id
Answer: (A) Sher-e-Bengal	Option Id 135001
	-



Right Answer	Right Option Id
(D) Sher-e-Punjab	135004
Question 133	Question Id: 131
Which country is the top importer of Indian spices?	
Answer:	Option Id
(A) China	131001
(B) USA	131002
(C) Vietnam	131003
(D) Bangladesh	131004
Right Answer	Right Option Id
(B) USA	131002
Question 134	Question Id: 134
If the Sun rises at Tirap in Arunachal Pradesh at 5.00 am (IST), then when (IST) the Sun will rise in Kandla, Gujarat?	
Answer:	Option Id
(A) About 5.00 a.m.	134001
(B) About 6.20 a.m.	134002
(C) About 7.30 a.m.	134003
(D) About 7.00 a.m.	134004
Right Answer	Right Option Id
(D) About 7.00 a.m.	134004
Question 135	Question Id: 133
In the Tinkathiya System in Bihar, how much land was to be reserved for indigo cultivation?	
Answer:	Option Id
(A) 03/10	133001
(B) 03/20	133002
(C) 03/30	133003
(D) 03/40	133004
Right Answer	Right Option Id
(B) 03/20	133002

Section - Environmental Science



Question 136 Question Id: 137 Which of the following solid wastes describes the term 'Municipal Solid Waste'? **Option Id Answer:** (A) Toxic 137001 (B) Hazardous 137002 (C) Non-toxic 137003 (D) Non-hazardous 137004 **Right Answer Right Option Id** 137004 (D) Non-hazardous **Question 137** Question Id: 138 Extensive planting of trees to increase the forest cover is known as **Option Id Answer:** (A) Afforestation 138001 (B) Deforestation 138002 (C) Reforestation 138003 138004 (D) Social Forestry **Right Answer Right Option Id** 138001 (A) Afforestation **Question 138 Question Id: 136** Which of the following statements is true about the Air Quality Index? **Option Id Answer:** (A) It indicates the colour of the air. 136001 136002 (B) It predicts ozone levels in your area. (C) It determines the intensity of sound and sound pollution. 136003 (D) It estimates air pollution mainly sulphur content in the air. 136004 **Right Answer Right Option Id** 136002 (B) It predicts ozone levels in your area. **Question 139 Question Id: 139 UNFCCC** stands for **Option Id**

Answer:

(B) United Nations Federation Convention on Climate Change	139002
(C) United Nations Framework Council on Climate Change	139003
(D) United Nations Federation Council on Climate Change	139004
Right Answer	Right Option Id
(A) United Nations Framework Convention on Climate Change	139001
Question 140	Question Id: 140
In which year was Kishtwar National Park established?	
Answer:	Option Id
(A) 1981	140001
(B) 1999	140002
(C) 2001	140003
(D) 1976	140004
Right Answer	Right Option Id
(A) 1981	140001
Section - Mathematical Aptitude	
Question 141	Question Id: 144
When a number is divided by 893 the remainder is 193. What will be the remainded by 47?	ainder when it is
Answer:	Option Id
(A) 19	144001
(B) 5	144002
(C) 33	144003
(D) 23	144004
Right Answer	Right Option Id
(B) 5	144002
Question 142	Question Id: 142
A farmer gets a loan of Rs. 100000 against his fixed deposits. If the rate of ir rupee per annum, calculate the compound interest payable after 2 years.	nterest is 1.5 paise per
Answer:	Option Id
(A) 22250	142001
(B) 42250	142002

(C) 52250

(D) 32250

142003

142004



Right Answer	Right Option Id
(D) 32250	142004
Question 143	Question Id: 143
29.92 × 2.4 + 21.28 × 4.5 = ?	
Answer:	Option Id
(A) 147.568	143001
(B) 167.568	143002
(C) 167.658	143003
(D) 176.568	143004
Right Answer	Right Option Id
(B) 167.568	143002
Question 144	Question Id: 141
Average age of A and B is 30 years, that of B and C is 32 ye 34 years. The age of C is	ears and the average age of C and A is
Answer:	Option Id
(A) 33 years	141001
(B) 34 years	141002
(C) 35 years	141003
(D) 36 years	141004
Right Answer	Right Option Id
(D) 36 years	141004
Question 145	Question Id: 145
Ramesh and Suresh's mud forts have heights 8 cm and 15 the fort tops from each other?	5 cm. They are 24 cm apart. How far are
Answer:	Option Id
(A) 31 cm	145001
(B) 24 cm	145002
(C) 25 cm	145003
(D) 24.5 cm	145004
Right Answer	Right Option Id

(C) 25 cm

145003

Section - Logical Reasoning



Question 146 Question Id: 150

Pointing towards a girl in the picture, Harshini said, "She is the mother of Neha whose father in my son." How is harshini related to the girl in the picture?

Answer:	Option Id
(A) Mother	150001
(B) Aunt	150002
(C) Cousin	150003
(D) None of these	150004
Right Answer	Right Option Id
(D) None of these	150004
Question 147	Question Id: 149
Mustard : Seed :: carrot : ?	
Answer:	Option Id
(A) Root	149001
(B) Fruits	149002
(C) Stems	149003
(D) Flowers	149004
Right Answer	Right Option Id
(A) Root	149001
Question 148	Question Id: 146
Choose the word which is least like the other words	in the group.
Answer:	Option Id
(A) Peanut	146001
(B) Gram	146002
(C) Mustard	146003
(D) Rice	146004
Right Answer	Right Option Id
(B) Gram	146002
Question 149	Question Id: 147
17,44,62,53	
Answer:	Option Id



(B) 26	147002
(C) 29	147003
(D) 63	147004
Right Answer	Right Option Id
(D) 63	147004
Question 150	Question Id: 148
In a certain code PAGES is written as RDIHU and WRI written in the same code?	TE is written as YUKWG. How will OTHER be
Answer:	Option Id
(A) RVKGU	148001
(B) QWJHT	148002
(C) RWJHU	148003
(D) PWIHS	148004
Right Answer	Right Option Id

(B) QWJHT

148002

