



Teachingninja.in



Latest Govt Job updates



Private Job updates



Free Mock tests available



Visit - teachingninja.in

LMRC Account Assistant

Previous Year Paper
28 Jun 2015 Shift 1



ImrcI

Lucknow Metro Rail Corporation Shift 1

Notations :

- 1.Options shown in green color and with ✓ icon are correct.
- 2.Options shown in red color and with ✗ icon are incorrect.

Question Paper Name: Account Assistant Actual Final Shift 1
Subject Name: Account Assistant
Duration: 90

Group 1
Group Maximum Duration : 0
Group Minimum Duration : 90
Revisit allowed for view? : No
Revisit allowed for edit? : No

Mandatory or Optional: Technical
Mandatory

Question Number : 1 Question Type : MCQ
Correct : 1 Wrong : 0.33
Which of the following is not a business transaction?

- Options :
- 1. ✗ Bought furniture worth Rs 40,000 for business
 - 2. ✗ Paid for salaries of employees Rs 1,75,000
 - 3. ✓ Paid son's fees from the personal bank account of the owner Rs 20,000
 - 4. ✗ Paid son's fees from the business bank account Rs 20,000

Question Number : 2 Question Type : MCQ
Correct : 1 Wrong : 0.33
Use of common measurement and common format of financial reporting promotes:

- Options :
- 1. ✓ Comparability
 - 2. ✗ Understandability
 - 3. ✗ Relevance
 - 4. ✗ Reliability

Question Number : 3 Question Type : MCQ
Correct : 1 Wrong : 0.33

Which of the following is not an objective of accounting?

Options :

- ✗ To provide information about enterprise's Assets, Liabilities and Capital
- ✓ To provide information on the personal Assets, Liabilities and Capital
- ✗ To maintain records of business
- ✗ To provide information on the performance of an enterprise

Question Number : 4 Question Type : MCQ

Correct : 1 Wrong : 0.33

On which of the following basis does a contractor usually take up revenue and earnings on his project?

Options :

- ✗ Cash basis
- ✗ Sales basis
- ✓ Production basis
- ✗ Accrual basis

Question Number : 5 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following is not a generally accepted accounting principle?

Options :

- ✗ Sales, revenues and incomes should not be anticipated or materially overstated
- ✗ There must be proper cut off accounting for inventories and liabilities for cost and expenses
- ✓ Long-term investments in securities should ordinarily be carried at market values
- ✗ Non-recurring and extraordinary gains and losses should be recognized in the period they accrue, but should be shown separately from the usual operations

Question Number : 6 Question Type : MCQ

Correct : 1 Wrong : 0.33

Standard cost is:

Options :

- ✓ Predetermined cost
- ✗ Current replacement cost
- ✗ Historical cost
- ✗ Actual Cost

Question Number : 7 Question Type : MCQ

Correct : 1 Wrong : 0.33

If the merchandise inventory at the end of the year is overstated by Rs 7,500, the error will cause:

Options :

- ✗ Overstatement of cost of merchandise sold for the year by Rs 7,500
- ✓ Understatement of gross profit for the year by Rs 7,500
- ✗ Overstatement of net income for the year by Rs 7,500
- ✗ Understatement of net income for the year by Rs 7,500

Question Number : 8 Question Type : MCQ

Correct : 1 Wrong : 0.33

It is given that the cost of stock is Rs 100. However, its market price is Rs 98 (buying) and Rs 140 (selling). If the market price is interpreted in the sense of replacement cost, the stock should be valued at:

Options :

1. ✓ Rs 98
2. ✗ Rs 100
3. ✗ Rs 140
4. ✗ Rs 40

Question Number : 9 Question Type : MCQ

Correct : 1 Wrong : 0.33

If a concern proposes to discontinue its business from March 31, 2006 and decides to dispose of all its assets within a period of 4 months, the Balance Sheet as on March 31, 2006 should show the assets at their:

Options :

1. ✗ Historical cost
2. ✓ Net realizable value
3. ✗ Cost less depreciation
4. ✗ Cost price or market value, whichever is lower

Question Number : 10 Question Type : MCQ

Correct : 1 Wrong : 0.33

For using the equal instalment method for depreciation, the relevant formula is:

Options :

1. ✓
$$\text{Annual charge against profits} = \frac{(\text{Original cost} - \text{Residual value})}{\text{Number of years of active life}}$$
2. ✗
$$\text{Annual charge against profits} = \text{Original cost} - \text{Residual value}$$
3. ✗
$$\text{Annual charge against profits} = \text{Estimated number of years}$$
4. ✗
$$\text{Annual charge against profits} = \frac{(\text{Original cost} - \text{Estimated number of years})}{\text{Residual value}}$$

Question Number : 11 Question Type : MCQ

Correct : 1 Wrong : 0.33

An asset is purchased for Rs 50,000 on which depreciation is to be provided annually according to the straight line method. The useful life of the asset is 10 years and the residual value is Rs 10,000. The rate of depreciation is:

Options :

1. ✗ 20%
2. ✗ 10%
3. ✓ 8%
4. ✗ 18%

Question Number : 12 Question Type : MCQ

Correct : 1 Wrong : 0.33

Bonus shares are issued by companies because:

Options :

1. ✗ surplus cash is available.
2. ✓ there are heavy accumulated general reserves.

- 3. ✖ there is heavy competition from similar companies.
- 4. ✖ they have heavy gross-profit ratio.

Question Number : 13 Question Type : MCQ

Correct : 1 Wrong : 0.33

After the construction of their new building, M/s XYZ Co. shifted into it. During this process Rs 2,00,000 were spent on pulling down the old structure and Rs 20,000 were spent on shifting the stocks to the new building. These expenditures are to be classified as:

Options :

- 1. ✖ Capital expenditure
- 2. ✖ Revenue expenditure
- 3. ✔ Capital and revenue expenditure, respectively
- 4. ✖ Deferred revenue expenditure and revenue expenditure, respectively

Question Number : 14 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following aspects of revenue recognition is not dealt by AS-9?

Options :

- 1. ✖ Rendering of services
- 2. ✖ Use by others' enterprise resources yielding interest, royalties and dividends
- 3. ✔ Revenue arising from hire-purchase lease agreements
- 4. ✖ All are recognised by AS-9

Question Number : 15 Question Type : MCQ

Correct : 1 Wrong : 0.33

Determine the status of a joint family of X, Mrs. X and their sons A and B, as per the definition of 'Person' under section 2(31):

Options :

- 1. ✖ A company
- 2. ✖ A firm
- 3. ✔ A Hindu undivided family
- 4. ✖ An association of persons or body of individuals, whether incorporated or not

Question Number : 16 Question Type : MCQ

Correct : 1 Wrong : 0.33

A new business was set up on 15.10.2014 and it commenced its business from 1.12.2014. The first previous year in this case shall be:

Options :

- 1. ✔ 15.10.2014 to 31.03.2015
- 2. ✖ 1.12.2014 to 31.3.2015
- 3. ✖ 2014-15
- 4. ✖ 2013-14

Question Number : 17 Question Type : MCQ

Correct : 1 Wrong : 0.33

The total income of the assessee has been computed at Rs 1,83,494.90. For rounding off, the total income will be taken as:

Options :

- 1. ✖ Rs 1,83,500

- 2. ✓ Rs 1,83,490
- 3. ✗ Rs 1,83,495
- 4. ✗ Rs 1,83,494

Question Number : 18 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following is not an organized sector in India?

Options :

- 1. ✗ Nationalized Bank
- 2. ✗ Regional Rural Banks
- 3. ✗ Cooperative Banks
- 4. ✓ Chits and Money lenders

Question Number : 19 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following statements regarding S.E.B.I is not correct?

Options :

- 1. ✗ It regulates the business in stock markets and other securities markets.
- 2. ✗ It was set up in 1988 and given statutory recognition in 1992.
- 3. ✓ It fixes prices of I.P.Os (Initial Public Offer) in the stock market.
- 4. ✗ It regulates substantial acquisition of shares and takeover of companies.

Question Number : 20 Question Type : MCQ

Correct : 1 Wrong : 0.33

Capital market is a market for:

Options :

- 1. ✗ Short term funds
- 2. ✗ Long term funds
- 3. ✗ Medium term funds
- 4. ✓ Medium and long term funds

Question Number : 21 Question Type : MCQ

Correct : 1 Wrong : 0.33

Mutual Funds play an important role in Indian capital market as:

Options :

- 1. ✗ Speculator in stock market
- 2. ✓ Investment avenue for small investors
- 3. ✗ Promoter of large scale industries
- 4. ✗ Promoter of small and medium size industries

Question Number : 22 Question Type : MCQ

Correct : 1 Wrong : 0.33

A mutual fund charges 1% entry load and no exit load. If its NAV is Rs 16, what will be its sale and repurchase price respectively?

Options :

- 1. ✗ Rs 16 and Rs 15.84
- 2. ✗ Rs 16.16 and Rs 15.84

3. ✖ Rs 15.84 and Rs 16

4. ✔ Rs 16.16 and Rs 16

Question Number : 23 Question Type : MCQ

Correct : 1 Wrong : 0.33

The rate of gross profit is 20% on sales and the cost of goods sold is Rs 1,00,000. What will be the amount of gross profit?

Options :

1. ✖ Rs 30,000

2. ✔ Rs 25,000

3. ✖ Rs 20,000

4. ✖ Rs 16,667

Question Number : 24 Question Type : MCQ

Correct : 1 Wrong : 0.33

Sometimes an auditor is called upon to review the operations of an enterprise for evaluating their cost-effectiveness. What is this kind of audit generally known as?

Options :

1. ✔ Cost Audit

2. ✖ Operations Audit

3. ✖ Tax Audit

4. ✖ Independent Financial Audit

Question Number : 25 Question Type : MCQ

Correct : 1 Wrong : 0.33

Alfa Company Limited acquired the business of M/s Bharat Traders. The valuation of the items acquired was: building Rs 1,20,000; machinery Rs 80,000 and stock-in-trade Rs 30,000. The company issued in lieu of the above items 800, 10% debentures of Rs 100 each at par and 15,000 equity shares of Rs 10 each. How much was the flow of funds in the above transaction?

Options :

1. ✖ Rs 2,30,000

2. ✖ Rs 1,00,000

3. ✖ Rs 50,000

4. ✔ Rs 30,000

Question Number : 26 Question Type : MCQ

Correct : 1 Wrong : 0.33

Mechanistic Structures are designed to:

Options :

1. ✖ promote flexibility and quick responses to fast changing situations

2. ✖ induce people to behave in predictable and accountable manner

3. ✖ make people happy by assigning specific tasks to them

4. ✔ perform assigned tasks within the scheduled time

Question Number : 27 Question Type : MCQ

Correct : 1 Wrong : 0.33

Consider the following information.

Annual Usage of Inventory :	1600 units
Buying cost per order :	Rs 50
Carrying cost per unit :	Re 1

What is the Economic Ordering Quantity (EOQ)?

Options :

- ✖ 100 units
- ✖ 200 units
- ✔ 400 units
- ✖ 800 units

Question Number : 28 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following types of audit is useful for the purposes of ensuring optimum utilisation of scarce resources?

Options :

- ✖ Tax audit
- ✖ Secretariat audit
- ✔ Cost audit
- ✖ Special investigation

Question Number : 29 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following is an example of capital expenditure?

Options :

- ✖ Drawings account
- ✖ Outstanding expenses account
- ✔ Machinery account
- ✖ Debtors account

Question Number : 30 Question Type : MCQ

Correct : 1 Wrong : 0.33

Rs 25,00,000 incurred on advertising to introduce a new product line is a:

Options :

- ✖ Capital expenditure
- ✖ Revenue expenditure
- ✔ Deferred Revenue Expenditure
- ✖ Revenue receipt

Question Number : 31 Question Type : MCQ

Correct : 1 Wrong : 0.33

Compute the taxable income of Mr. X, if

- i. X is resident and ordinarily the resident of India.
- ii. He is a partner and his share of profits in the firm for the previous year 2014-15 is Rs 10,70,000.
- iii. He is a member of HUF and his share of profit from the family is Rs 2,65,000.
- iv. During the year 2014-15, he received scholarship of Rs 40,000.
- v. He is employed by a company on part time basis and monthly salary is Rs 20,000.
- vi. He received interest on Government securities Rs 9,46,000.
- vii. He qualifies to claim a deduction under section 80GGC amounting to Rs 10,000.

Options :

1. ✓ Rs 11,76,000
2. ✗ Rs 12,16,000
3. ✗ Rs 14,81,000
4. ✗ Rs 14,41,000

Question Number : 32 Question Type : MCQ

Correct : 1 Wrong : 0.33

The two basic measures of liquidity are:

Options :

1. ✗ inventory turnover and current ratio
2. ✓ current ratio and liquid ratio
3. ✗ gross profit margin and operating ratio
4. ✗ current ratio and average collection period

Question Number : 33 Question Type : MCQ

Correct : 1 Wrong : 0.33

While preparing the profit and loss accounts:

Options :

1. ✗ only nominal accounts are transferred to trading and P&L A/c.
2. ✓ only nominal accounts and opening stocks are transferred to trading and P&L A/c.
3. ✗ all nominal and real accounts are transferred to trading and P&L A/c.
4. ✗ only real accounts and opening stocks are transferred to trading and P&L A/c.

Question Number : 34 Question Type : MCQ

Correct : 1 Wrong : 0.33

Ratios which provide the information critical to the long run operation of the firm are:

Options :

1. ✗ liquidity ratios
2. ✗ activity ratios
3. ✓ solvency ratios
4. ✗ profitability ratios

Question Number : 35 Question Type : MCQ

Correct : 1 Wrong : 0.33

Process of Financial Planning ends with:

Options :

- ✖ preparation of projected statements
- ✖ preparation of actual statements
- ✔ comparison of actual with projected
- ✖ ordering the employees that projected figures may come true

Question Number : 36 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following is NOT a capital budgeting decision?

Options :

- ✖ Expansion Programme
- ✖ Merger
- ✖ Replacement of an Asset
- ✔ Inventory Level

Question Number : 37 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following sources of funds has an Implicit Cost of Capital?

Options :

- ✖ Equity Share Capital
- ✖ Preference Share Capital
- ✖ Debentures
- ✔ Retained earnings

Question Number : 38 Question Type : MCQ

Correct : 1 Wrong : 0.33

Operating leverage helps in analysis of:

Options :

- ✔ Business Risk
- ✖ Financing Risk
- ✖ Production Risk
- ✖ Credit Risk

Question Number : 39 Question Type : MCQ

Correct : 1 Wrong : 0.33

The transfer that facilitates the employees in acquiring a wide variety of skills is known as:

Options :

- ✖ Displacement Transfer
- ✔ Versatility Transfer
- ✖ Shift Transfer
- ✖ Remedial Transfer

Question Number : 40 Question Type : MCQ

Correct : 1 Wrong : 0.33

'Bird in hand' argument is given by:

Options :

1. ✖ Walker's Model
2. ✔ Gordon's Model
3. ✖ MM Model
4. ✖ Residuals Theory

Question Number : 41 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following represents passive dividend policy?

Options :

1. ✖ Dividend is paid as a % of EPS
2. ✖ Dividend is paid as a constant amount
3. ✔ Dividend is paid after retaining profits for reinvestment
4. ✖ Investors buy shares for capital gain

Question Number : 42 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following is NOT considered in Lintner's Model?

Options :

1. ✖ Dividend payout ratio
2. ✖ Current EPS
3. ✖ Speed of adjustment
4. ✔ Preceding year EPS

Question Number : 43 Question Type : MCQ

Correct : 1 Wrong : 0.33

In stock dividend:

Options :

1. ✖ authorized capital always increases
2. ✖ paid up capital always increases
3. ✖ face value per share decreases
4. ✔ market price for share decreases

Question Number : 44 Question Type : MCQ

Correct : 1 Wrong : 0.33

ABC Ltd. acquires 100% of Preference Share Capital of PQR Ltd. It would result in:

Options :

1. ✖ Hostile Takeover bid
2. ✖ Vertical Merger
3. ✖ Holding-subsidiary relationship
4. ✔ No relationship

Question Number : 45 Question Type : MCQ

Correct : 1 Wrong : 0.33

Short-term financing decisions commonly occur in the:

Options :

1. ✖ primary markets
2. ✖ secondary markets
3. ✖ capital markets
4. ✔ money markets

Question Number : 46 Question Type : MCQ

Correct : 1 Wrong : 0.33

You can buy silver in the:

Options :

1. ✖ capital markets
2. ✖ foreign-exchange markets
3. ✔ commodities markets
4. ✖ option markets

Question Number : 47 Question Type : MCQ

Correct : 1 Wrong : 0.33

Douglas McGregor's view that suggests that employees will exercise self-direction and self-control when they are committed to the objectives of the work is called:

Options :

1. ✖ Theory X
2. ✖ Theory Z
3. ✔ Theory Y
4. ✖ Theory B

Question Number : 48 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following is classified by Herzberg as a hygiene factor?

Options :

1. ✖ Promotion
2. ✖ Achievement
3. ✔ Company policy
4. ✖ Responsibility

Question Number : 49 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following is NOT a leadership style?

Options :

1. ✔ Behavioural
2. ✖ Democratic
3. ✖ Laissez-faire
4. ✖ Authoritarian

Question Number : 50 Question Type : MCQ

Correct : 1 Wrong : 0.33

Situational leadership model is a:

Options :

1. ✖ Compromised theory of leadership

2. ☒ Contingency theory of leadership
3. ☐ Consensus theory of leadership
4. ☐ Circumstantial leadership

Question Number : 51 Question Type : MCQ

Correct : 1 Wrong : 0.33

As an employee of a big business establishment Sofia is often unhappy. At work she often feels that no one appreciates her and that the work she does is boring and repetitive. Which of the following best describes Sofia's situation?

Options :

1. ☐ Goal Frustration
2. ☐ Goal Displacement
3. ☒ Alienation
4. ☐ Bureaucratic incompetence

Question Number : 52 Question Type : MCQ

Correct : 1 Wrong : 0.33

Human Resource Management function does not involve:

Options :

1. ☐ Recruitment
2. ☐ Selection
3. ☒ Cost control
4. ☐ Training

Question Number : 53 Question Type : MCQ

Correct : 1 Wrong : 0.33

Responding to employees and involving them in decision making is referred to as:

Options :

1. ☒ Quality of work life
2. ☐ Autonomy
3. ☐ Empowerment
4. ☐ Preaction

Question Number : 54 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of these is NOT an objective of Cost Accounting?

Options :

1. ☐ Ascertainment of Cost
2. ☐ Determination of Selling Price
3. ☐ Cost Control and Cost reduction
4. ☒ Assisting Shareholders in decision making

Question Number : 55 Question Type : MCQ

Correct : 1 Wrong : 0.33

Calculate the cost of sales from the following:

Networks cost	: Rs 2,00,000
Office & Administration Overheads	: Rs 1,00,000
Opening stock of WIP	: Rs 10,000
Closing Stock of WIP	: Rs 20,000
Closing stock of finished goods	: Rs 30,000
Selling overheads	: Rs 10,000

Note: There was no opening stock of finished goods.

Options :

- ✗ Rs 2,70,000
- ✓ Rs 2,80,000
- ✗ Rs 3,00,000
- ✗ Rs 3,20,000

Question Number : 56 Question Type : MCQ

Correct : 1 Wrong : 0.33

Overhead refers to:

Options :

- ✗ direct or prime cost
- ✓ all indirect costs
- ✗ only factory indirect costs
- ✗ only indirect expenses

Question Number : 57 Question Type : MCQ

Correct : 1 Wrong : 0.33

Rewards offered to labours involved in production, are categorized as:

Options :

- ✗ Salary
- ✗ Fringe benefits
- ✗ Wage
- ✓ Commission

Question Number : 58 Question Type : MCQ

Correct : 1 Wrong : 0.33

The development and application of employees' skills and energies to accomplish the goals and objectives of the organization is called:

Options :

- ✓ human resource management
- ✗ human resource planning
- ✗ selection
- ✗ recruiting

Question Number : 59 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which term describes the process of gathering, analysing and synthesizing information about the jobs that are being done and any new jobs that are envisaged?

Options :

1. ✖ job description
2. ✔ job analysis
3. ✖ job specification
4. ✖ human resource inventory

Question Number : 60 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following is an organization-wide program whose aim is to get employees to want to improve operations?

Options :

1. ✔ TQM
2. ✖ 360-degree feedback
3. ✖ Performance management
4. ✖ Appraisal interview

Question Number : 61 Question Type : MCQ

Correct : 1 Wrong : 0.33

A agrees to pay Rs 1000 to B, if a certain ship returns within a year. However the ship sinks within the year. In this case, the contract becomes:

Options :

1. ✔ Valid
2. ✖ Void
3. ✖ Voidable
4. ✖ Illegal

Question Number : 62 Question Type : MCQ

Correct : 1 Wrong : 0.33

Mr A draws a bill on Mr B for Rs 5000 and endorses it to Mr C. Mr C endorses it to Mr D. Who will be the payee of the bill?

Options :

1. ✖ Mr A
2. ✖ Mr B
3. ✖ Mr C
4. ✔ Mr D

Question Number : 63 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following instruments is not a negotiable instrument?

Options :

1. ✖ Bearer cheque
2. ✖ Promissory note
3. ✖ Bill of exchange
4. ✔ Crossed cheque

Question Number : 64 Question Type : MCQ

Correct : 1 Wrong : 0.33

An employee is eligible to get bonus under the Payment of Bonus Act, 1965 if he had worked for not less than _____ days in the preceding year.

Options :

1. ✓ 30
2. ✗ 240
3. ✗ 160
4. ✗ 190

Question Number : 65 Question Type : MCQ

Correct : 1 Wrong : 0.33

In order to be eligible for Gratuity under the Payment of Gratuity Act, 1972, an employee should have a minimum continuous service of _____

Options :

1. ✗ 10 years
2. ✓ 5 years
3. ✗ 7 years
4. ✗ 3 years

Question Number : 66 Question Type : MCQ

Correct : 1 Wrong : 0.33

Advance Income-tax is shown in the:

Options :

1. ✗ Debit side of Profit and Loss Account
2. ✗ Liability side of the Balance Sheet
3. ✗ Credit side of Profit and Loss Account
4. ✓ Assets side of the Balance Sheet

Question Number : 67 Question Type : MCQ

Correct : 1 Wrong : 0.33

Long-term financing decisions commonly occur in the:

Options :

1. ✗ primary markets
2. ✗ secondary markets
3. ✓ capital markets
4. ✗ money markets

Question Number : 68 Question Type : MCQ

Correct : 1 Wrong : 0.33

"Balanced" mutual funds:

Options :

1. ✓ offer mixtures of stocks and bonds.
2. ✗ spread their investments equally over a specified geographic area.
3. ✗ spread their investments equally over various industries.
4. ✗ charge a management fee that is proportionate to the investment return.

Question Number : 69 Question Type : MCQ

Correct : 1 Wrong : 0.33

A contemporary leadership style that involves the process of influencing others by sharing a vision of the future and by inspiring and helping them to see their efforts are related to a larger framework is:

Options :

1. ✖ Authoritarian leadership
2. ✔ Transformational leadership
3. ✖ Democratic leadership
4. ✖ Laissez faire leadership

Question Number : 70 Question Type : MCQ

Correct : 1 Wrong : 0.33

Vertical expansion of job is called:

Options :

1. ✔ Job enrichment
2. ✖ Job enlargement
3. ✖ Job design
4. ✖ Job rotation

Question Number : 71 Question Type : MCQ

Correct : 1 Wrong : 0.33

The restructuring of a corporation should be undertaken, if:

Options :

1. ✖ the restructuring can prevent an unwanted takeover.
2. ✔ the restructuring is expected to create value for shareholders.
3. ✖ the restructuring is expected to increase the firm's revenue.
4. ✖ the interests of bondholders are not negatively affected.

Question Number : 72 Question Type : MCQ

Correct : 1 Wrong : 0.33

The first step in the human resource planning process is:

Options :

1. ✖ to prepare a job analysis.
2. ✔ to forecast future human resource needs.
3. ✖ to assess future demand.
4. ✖ to assess future supply.

Question Number : 73 Question Type : MCQ

Correct : 1 Wrong : 0.33

What is the associated rating when the description of the rating says 'Capacity to pay interest and the principal is high'?

Options :

1. ✔ AAA
2. ✖ BBB
3. ✖ AA
4. ✖ A

Question Number : 74 Question Type : MCQ

Correct : 1 Wrong : 0.33

The complete absorption of one company by another, wherein the acquiring firm retains its identity and the acquired firm ceases to exist as a separate entity, is called a:

Options :

- 1. ✖ merger
- 2. ✔ consolidation
- 3. ✖ spinoff
- 4. ✖ tender offer

Question Number : 75 Question Type : MCQ

Correct : 1 Wrong : 0.33

The concept of insurance involves a transfer of:

Options :

- 1. ✖ liability
- 2. ✖ needs
- 3. ✖ ownership
- 4. ✔ risk

Numerical and logical Reasoning questions

Mandatory or Optional:

Mandatory

Question Number : 76 Question Type : MCQ

Correct : 1 Wrong : 0.33

Find out the word-pair in which the two words hold the same relationship as the two words in the word-pair given below.

Flower : Jasmine

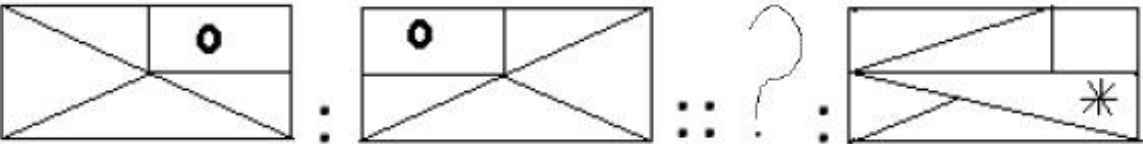
Options :

- 1. ✖ River : Water
- 2. ✔ Religion : Christianity
- 3. ✖ Temple : Deity
- 4. ✖ School : Teaching

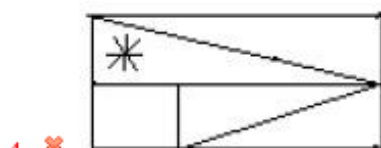
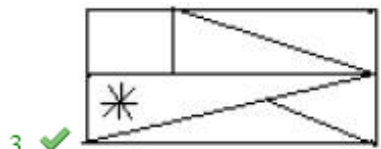
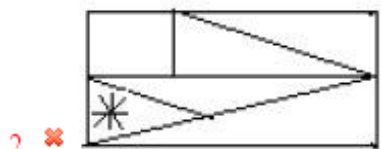
Question Number : 77 Question Type : MCQ

Correct : 1 Wrong : 0.33

The first two figures on the left side of the sign ‘::’ are related in a certain way. The same relationship holds for the second pair of figures on the right side of the sign ‘::’, of which one is missing. Which of the following is the missing one?



Options :



Question Number : 78 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which number will replace the question mark in the number series below?

3648, 3684, 3468, 3486, ? , 3846

Options :

1. ✖ 3684

2. ✖ 8364

3. ✖ 3468

4. ✔ 3864

Question Number : 79 Question Type : MCQ

Correct : 1 Wrong : 0.33

A car covers the distance from A to B in 13 hours and 30 minutes. If the car covers the first half of the distance at the rate of 20 km/hr and the second half at the rate of 25 km/hr, what is the distance from A to B?

Options :

1. ✖ 240 km

2. ✖ 260 km

3. ✔ 300 km

4. ✖ 330 km

Question Number : 80 Question Type : MCQ

Correct : 1 Wrong : 0.33

A's mother is the sister of B and the daughter of C. D is the daughter of B. If E is the wife of C, then which of the following is true?

Options :

1. ✔ E is the grandmother of D

2. ✖ D is the brother of A

3. ✖ C is the uncle of D

4. ✖ E is the aunt of B

Question Number : 81 Question Type : MCQ

Correct : 1 Wrong : 0.33

Four words are given below out of which three are alike in some manner and one is different. Which of the given words is different from the other three?

Options :

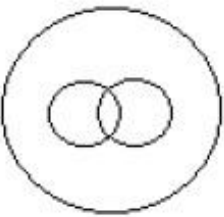
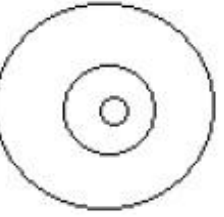

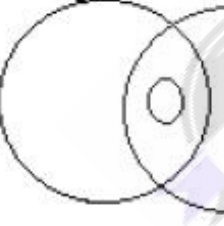
- 1. ✓ Triangle
- 2. ✗ Square
- 3. ✗ Rectangle
- 4. ✗ Rhombus

Question Number : 82 Question Type : MCQ

Correct : 1 Wrong : 0.33

Four figures are given below out of which three are similar in a certain way and one is different. Which of the given figures is different from the other three?

Options :

- 1. ✗ 
- 2. ✗ 
- 3. ✗ 
- 4. ✓ 

Question Number : 83 Question Type : MCQ

Correct : 1 Wrong : 0.33

In a class of 35 students, 2 speak English and Hindi, 3 speak English and Telugu, and 5 speak Hindi and Telugu. If 4 students speak all three languages, how many students speak only one language?

Options :

- 1. ✗ 11
- 2. ✗ 20
- 3. ✓ 21
- 4. ✗ 25

Question Number : 84 Question Type : MCQ

Correct : 1 Wrong : 0.33

If 'INSTRUMENT' is written as 'HOTSQTNFOU' in a certain language, then how would 'MULTIPLIER' be written in the language?

Options :

1. ✖ LVMSHOMHCQ
2. ✔ LVMSHOMJFS
3. ✖ NTKUJQKHDS
4. ✖ LVMSHOMJFQ

Question Number : 85 Question Type : MCQ

Correct : 1 Wrong : 0.33

Each of the following two rows contains 3 numbers. Some rules are given below to be used for getting the resultant for each row separately. Apply the rules for each row from left to right and answer the question.

Rules:

- (i) If an even number is followed by an odd but not prime number, both are to be multiplied.
- (ii) If an even number is followed by a prime number, both are to be added.
- (iii) If an odd number is followed by a composite odd number, the first number is to be subtracted from the square of the second number.
- (iv) If an odd number is followed by an even number, the odd one is to be subtracted from the even number.

Row I : 19, 54, 15

Row II: 12, 21, 31

What is the difference between the resultants of the first row and the second row?

Options :

1. ✖ 190
2. ✖ 259
3. ✖ 103
4. ✔ 93



Computer Applications

Mandatory or Optional:

Mandatory

Question Number : 86 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following simplifies the use of system software?

Options :

1. ✖ Spreadsheet
2. ✖ Operating System
3. ✖ Multitasking
4. ✔ Timesharing

Question Number : 87 Question Type : MCQ

Correct : 1 Wrong : 0.33

The output quality of a printer is measured by:

Options :

1. ✖ Dots per inch
2. ✔ Dots per square inch
3. ✖ Dots printed in record time
4. ✖ Pixels printed per record time

Question Number : 88 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following is not an input device?

Options :

1. ✔ Wi Fi
2. ✖ Game pad
3. ✖ Trackball
4. ✖ MIDI keyboard

Question Number : 89 Question Type : MCQ

Correct : 1 Wrong : 0.33

Translator for low level programming language is called:

Options :

1. ✔ Assembler
2. ✖ Compiler
3. ✖ Linker
4. ✖ Loader

Question Number : 90 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which type of software supports communication, collaboration and coordination at the same time?

Options :

1. ✖ SCM software
2. ✖ E-business software
3. ✖ CRM software
4. ✔ Groupware

Question Number : 91 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following decimal numbers is equivalent to the binary number $(1011112)_2$?

Options :

1. ✖ 27_{10}
2. ✖ 33_{10}
3. ✖ 54_{10}
4. ✔ 47_{10}

Question Number : 92 Question Type : MCQ

Correct : 1 Wrong : 0.33

Bookmarks are used to:

Options :

- 1. ✖ add anchors to web pages
- 2. ✖ mark the end of a paragraph or a document
- 3. ✔ jump to specific location in a document
- 4. ✖ add hyperlinks to web pages

Question Number : 93 Question Type : MCQ

Correct : 1 Wrong : 0.33

If an Excel file is inserted into a Word document, the data is:

Options :

- 1. ✖ hyperlinked
- 2. ✔ placed in Word table
- 3. ✖ linked
- 4. ✖ embedded

Question Number : 94 Question Type : MCQ

Correct : 1 Wrong : 0.33

OSI stands for:

Options :

- 1. ✖ Open System Interface
- 2. ✖ Out System Interface
- 3. ✔ Open System Interconnection
- 4. ✖ Out System Interconnection

Question Number : 95 Question Type : MCQ

Correct : 1 Wrong : 0.33

The web site of a company is hosted on a:

Options :

- 1. ✖ Web infrastructure
- 2. ✔ Web server
- 3. ✖ Web page
- 4. ✖ Web client

GK / Awareness

Mandatory or Optional:

Mandatory

Question Number : 96 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following Indian rulers fought with Alexander?

Options :

1. ✖ Ambhi
2. ✖ Skand Gupta
3. ✖ Samudragupta
4. ✔ Porus

Question Number : 97 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which Article under Constitution of India is dealing with recruitment, conditions of service of person serving the Union or State?

Options :

1. ✖ Article 302
2. ✔ Article 309
3. ✖ Article 315
4. ✖ Article 321

Question Number : 98 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which of the following rates, is not decided by the Reserve Bank of India?

Options :

1. ✖ Bank Rate
2. ✔ Income Tax Rate
3. ✖ Repo Rate
4. ✖ Reverse Repo Rate

Question Number : 99 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which is the first National Park established in India?

Options :

1. ✖ Kanha National Park
2. ✖ Bandipur National Park
3. ✔ Corbett National Park
4. ✖ Periyar National Park

Question Number : 100 Question Type : MCQ

Correct : 1 Wrong : 0.33

Which instrument is used to record earthquake?

Options :

1. ✖ Magnetic Compass
2. ✔ Seismograph
3. ✖ Sonometer
4. ✖ Spectograph