



# Teachingninja.in



**Latest Govt Job updates**



**Private Job updates**



**Free Mock tests available**



**Visit - [teachingninja.in](https://teachingninja.in)**

**UPPCL**  
**Previous Year Paper**  
**Accounts Clerk**  
**27 Sept 2021**





## UTTAR PRADESH POWER CORPORATION LTD.

Participant ID	
Participant Name	
Test Center Name	
Test Date	27/09/2021
Subject	Lekha Lipik 2020

### Section : Computers

Q.1 Which of the following is NOT a third-generation computer?

- Ans
- ☒ A. IBM 370/168
  - ☒ B. EDVAC
  - ☒ C. IBM 360 series
  - ☒ D. Honeywell 6000 series

Question Type : MCQ  
Question ID : 833272202  
Status : Answered  
Chosen Option : B

Q.2 An MS Word table must have at least \_\_\_\_\_ row(s) and \_\_\_\_\_ column(s).

- Ans
- ☒ A. 1; 2
  - ☒ B. 2; 2
  - ☒ C. 1; 1
  - ☒ D. 2; 1

Question Type : MCQ  
Question ID : 833272223  
Status : Answered  
Chosen Option : C

Q.3 Pressing Ctrl + Enter inserts a(n) \_\_\_\_\_ in an MS Word document.

- Ans
- ☒ A. Page break
  - ☒ B. Column break
  - ☒ C. Optional hyphen
  - ☒ D. Line break

Question Type : MCQ  
Question ID : 833272220  
Status : Answered  
Chosen Option : A

Q.4 Extended Binary Coded Decimal Interchange Code (EBCDIC) is a(n) \_\_\_\_\_ code that defines \_\_\_\_\_ symbols.

Ans ☒ A. 8-bit; 256

☐ B. 7-bit; 128

☐ C. 8-bit; 255

☐ D. 7-bit; 127

Question Type : MCQ

Question ID : 833272206

Status : Answered

Chosen Option : A

Q.5 Whenever we create a new workbook in MS Excel 2016, it includes one worksheet named as \_\_\_\_\_.

Ans ☐ A. Worksheet1

☐ B. WSheet1

☒ C. Sheet1

☐ D. S1

Question Type : MCQ

Question ID : 833272224

Status : Answered

Chosen Option : A

Q.6 Which of the following stores the data before sending it to CPU for processing and also stores the processed data before displaying it as output?

Ans ☐ A. Input device

☐ B. Secondary storage

☐ C. Tertiary storage

☒ D. Primary storage

Question Type : MCQ

Question ID : 833272203

Status : Answered

Chosen Option : D

Q.7 What is the default file name when you open a new document in MS Word 2016?

Ans ☐ A. Doc-1

☐ B. Doc1

☒ C. Document1

☐ D. Document-1

Question Type : MCQ

Question ID : 833272218

Status : Answered

Chosen Option : B

Q.8 Which of the following can be used to open the Clear browsing data window to quickly clear private data in Google Chrome?

- Ans ☒ A. Ctrl + 0  
☒ B. Ctrl + Shift + Del  
☒ C. Ctrl + Shift + D  
☒ D. Ctrl + Del

Question Type : MCQ  
Question ID : 833272239  
Status : Answered  
Chosen Option : B

Q.9 Which of the following is a character recognition technology that makes use of special magnetized ink which is sensitive to magnetic fields?

- Ans ☒ A. OMR  
☒ B. OCR  
☒ C. Microphone  
☒ D. MICR

Question Type : MCQ  
Question ID : 833272204  
Status : Answered  
Chosen Option : D

Q.10 Which of the following keys can be used to delete a word to the left of the cursor point in an MS Word document?

- Ans ☒ A. Alt + Backspace  
☒ B. Ctrl + Delete  
☒ C. Ctrl + Backspace  
☒ D. Alt + Delete

Question Type : MCQ  
Question ID : 833272219  
Status : Answered  
Chosen Option : C

Q.11 In MS Word 2016, which of the following CANNOT be added to the Quick Access Toolbar?

- Ans ☒ A. Spelling and Grammar  
☒ B. Redo  
☒ C. Indent and Spacing values  
☒ D. Undo

Question Type : MCQ  
Question ID : 833272216  
Status : Answered  
Chosen Option : C

Q.12 Which of the following key combinations can be used to apply underline formatting to words, but not the spaces between the words in MS Word?

- Ans
- ☐ A. Ctrl + Shift + U
  - ☐ B. Ctrl + W
  - ☒ C. Ctrl + Shift + W
  - ☐ D. Ctrl + U

Question Type : MCQ  
Question ID : 833272222  
Status : Answered  
Chosen Option : C

Q.13 Browsing in which of the following modes of Google Chrome does NOT save your activity data on your device, or to a Google Account you are not signed into?

- Ans
- ☒ A. Incognito mode
  - ☐ B. Public mode
  - ☐ C. User mode
  - ☐ D. Safe mode

Question Type : MCQ  
Question ID : 833272241  
Status : Answered  
Chosen Option : A

Q.14 NIC is a device that helps the computer to communicate with another device. What is the full-form of NIC?

- Ans
- ☐ A. Network Integration Cable
  - ☐ B. Normal Interface Card
  - ☐ C. Network Interface Cable
  - ☒ D. Network Interface Card

Question Type : MCQ  
Question ID : 833272231  
Status : Answered  
Chosen Option : D

Q.15 Which of the following is a high-speed cable that transmits the data using light beams?

- Ans
- ☐ A. Coaxial cable
  - ☐ B. Both coaxial cable and twisted pair cable
  - ☒ C. Fibre optic cable
  - ☐ D. Twisted pair cable

Question Type : MCQ  
Question ID : 833272232  
Status : Answered  
Chosen Option : D

Q.16 Which of the following characters can be used to separate the components of a path in Windows systems?

- Ans
- ☒ A. Asterisk (\*)
  - ☒ B. Forward slash (/)
  - ☒ C. Question mark (?)
  - ☒ D. Backslash (\)

Question Type : MCQ  
Question ID : 833272213  
Status : Answered  
Chosen Option : B

Q.17 \_\_\_\_\_ is a central component of any operating system which gets loaded first into memory when the booting process starts.

- Ans
- ☒ A. Editor
  - ☒ B. Linker
  - ☒ C. Shell
  - ☒ D. Kernel

Question Type : MCQ  
Question ID : 833272208  
Status : Answered  
Chosen Option : D

Q.18 Newer versions of MS PowerPoint like PowerPoint 2016 use the updated \_\_\_\_\_ format for slide show file.

- Ans
- ☒ A. PPX
  - ☒ B. PPSX
  - ☒ C. PPSN
  - ☒ D. PPN

Question Type : MCQ  
Question ID : 833272249  
Status : Not Answered  
Chosen Option : --

Q.19 In MS Word 2016, the Title Bar appears next to the \_\_\_\_\_.

- Ans
- ☒ A. Quick Access Toolbar
  - ☒ B. Taskbar
  - ☒ C. Status bar
  - ☒ D. Menu bar

Question Type : MCQ  
Question ID : 833272215  
Status : Answered  
Chosen Option : C

Q.20 Which of the following keyboard shortcuts can be used to open 'File Explorer' in Windows 10 system?

- Ans
- ☒ A. Windows logo key + F
  - ☒ B. Ctrl + E
  - ☒ C. Ctrl + F
  - ☒ D. Windows logo key + E

Question Type : MCQ  
Question ID : 833272212  
Status : Answered  
Chosen Option : D

Q.21 Which of the following is NOT a valid sub-category of 2D Pie chart in MS Excel 2016?

- Ans
- ☒ A. Bar of Pie
  - ☒ B. Set of Pie
  - ☒ C. Pie
  - ☒ D. Pie of Pie

Question Type : MCQ  
Question ID : 833272230  
Status : Not Answered  
Chosen Option : --

Q.22 Which of the following displays the content of a selected cell in MS Excel?

- Ans
- ☒ A. Status Bar
  - ☒ B. Quick Access Toolbar
  - ☒ C. Formula Bar
  - ☒ D. Name Box

Question Type : MCQ  
Question ID : 833272225  
Status : Answered  
Chosen Option : A

Q.23 Which of the following keys completes a cell entry from the cell or the Formula Bar, and selects the cell below (by default)?

- Ans
- ☒ A. Tab
  - ☒ B. Shift + Tab
  - ☒ C. Enter
  - ☒ D. Esc

Question Type : MCQ  
Question ID : 833272227  
Status : Answered  
Chosen Option : C



Q.24 Which of the following is a presentation tool that supports text, shapes, graphics, pictures and multimedia?

- Ans ☒ A. Safari  
☒ B. MS PowerPoint  
☒ C. MS Excel  
☒ D. MS Access

Question Type : MCQ  
Question ID : 833272247  
Status : Answered  
Chosen Option : B

Q.25 Which of the following is NOT a valid option to set the 'taskbar' position/location on the screen?

- Ans ☒ A. Right  
☒ B. Left  
☒ C. Center  
☒ D. Bottom

Question Type : MCQ  
Question ID : 833272211  
Status : Answered  
Chosen Option : D

Q.26 Which of the following statements is/are TRUE?

- (i) Broadband connections are considered as high-speed connections for internet access in comparison to the dial-up connections.  
(ii) The dial-up connections are temporary, as the connection ends once the session gets completed.

- Ans ☒ A. Both (i) and (ii)  
☒ B. Neither (i) nor (ii)  
☒ C. (ii) only  
☒ D. (i) only

Question Type : MCQ  
Question ID : 833272237  
Status : Answered  
Chosen Option : A

Q.27 Multimedia and entertainment are one of the major applications of IECT? Multimedia refers to combination of:

- Ans ☒ A. audio and video only  
☒ B. text and audio only  
☒ C. text and video only  
☒ D. text, audio, video, graphics, animation, etc.

Question Type : MCQ  
Question ID : 833272207  
Status : Answered  
Chosen Option : D

Q.28 Some MS Word versions provides Microsoft Office Button instead of File menu item. Where does the Microsoft Office Button located on the window?

- Ans
- ☒ A. Bottom-right corner
  - ☒ B. Top-left corner
  - ☒ C. Top-right corner
  - ☒ D. Bottom-left corner

Question Type : MCQ  
Question ID : 833272214  
Status : Not Answered  
Chosen Option : --

Q.29 Which of the following is the final part of an e-mail message which includes name of e-mail sender, address, and contact numbers?

- Ans
- ☒ A. BCC
  - ☒ B. Signature
  - ☒ C. To
  - ☒ D. Subject

Question Type : MCQ  
Question ID : 833272244  
Status : Answered  
Chosen Option : B

Q.30 What is the keyboard shortcut to open an existing document file in MS Word?

- Ans
- ☒ A. Ctrl + F
  - ☒ B. Alt + O
  - ☒ C. Alt + Ctrl + O
  - ☒ D. Ctrl + O

Question Type : MCQ  
Question ID : 833272217  
Status : Answered  
Chosen Option : D

Q.31 Which of the following was designed by Charles Babbage, and it was a steam driven calculating machine designed to solve tables of numbers like logarithm tables?

- Ans
- ☒ A. Differential Analyzer
  - ☒ B. Abacus
  - ☒ C. Difference Engine
  - ☒ D. Pascaline

Question Type : MCQ  
Question ID : 833272201  
Status : Answered  
Chosen Option : C

Q.32 In order to connect a PC to internet, it must have \_\_\_\_\_.

- Ans ☒ A. NIC
- ☐ B. At least 1 TB hard disk
- ☐ C. Printer
- ☐ D. At least 8 GB RAM

Question Type : MCQ  
Question ID : 833272236  
Status : Answered  
Chosen Option : A

Q.33 Which of the following statements related to MS Excel is FALSE?

- Ans ☐ A. Formula Bar appears to the right of the Name Box
- ☐ B. A worksheet can be renamed
- ☒ C. Formula Bar displays the address of the active cell
- ☐ D. Name Box displays the address of the active cell

Question Type : MCQ  
Question ID : 833272226  
Status : Answered  
Chosen Option : D

Q.34 Both Baidu and Bing are the examples of \_\_\_\_\_.

- Ans ☐ A. Sear engine optimizer
- ☒ B. Search engine
- ☐ C. Web browser
- ☐ D. Crawler

Question Type : MCQ  
Question ID : 833272242  
Status : Answered  
Chosen Option : B

Q.35 What will be the value of the following MS Excel function?

=POWER(3, 4)

- Ans ☒ A. 81
- ☐ B. 7
- ☐ C. 64
- ☐ D. 12

Question Type : MCQ  
Question ID : 833272229  
Status : Answered  
Chosen Option : D

Q.36 Which of the following internet services offers a forum for people to discuss topics of common interests?

- Ans
- ☐ A. Electronic mail
  - ☐ B. Mailing lists
  - ☐ C. Instant messaging
  - ☒ D. Newsgroup

Question Type : MCQ  
Question ID : 833272234  
Status : Answered  
Chosen Option : C

Q.37 Which of the following statements related to GUI is TRUE?

- Ans
- ☐ A. Unix 'shell' is an example of GUI
  - ☐ B. Both GUI and CLI (command-line interface) are same
  - ☐ C. Linux does not support GUI
  - ☒ D. Windows operating systems support GUI

Question Type : MCQ  
Question ID : 833272210  
Status : Answered  
Chosen Option : D

Q.38 Which of the following key combinations can be used to apply double underline formatting in MS Word?

- Ans
- ☐ A. Ctrl + U
  - ☐ B. Ctrl + D
  - ☐ C. Ctrl + Shift + U
  - ☒ D. Ctrl + Shift + D

Question Type : MCQ  
Question ID : 833272221  
Status : Not Answered  
Chosen Option : --

Q.39 How many bits are in 4 nibbles?

- Ans
- ☐ A. 64
  - ☐ B. 8
  - ☒ C. 16
  - ☐ D. 32

Question Type : MCQ  
Question ID : 833272205  
Status : Answered  
Chosen Option : C

Q.40 In which of the following category of operating system, each user prepares his job on an off-line device like punch cards and submits it to the computer operator?

- Ans
- ☒ A. Real-time operating system
  - ☒ B. Batch processing operating system
  - ☒ C. Time-sharing operating system
  - ☒ D. Multiuser operating system

Question Type : MCQ  
Question ID : 833272209  
Status : Answered  
Chosen Option : B

Q.41 \_\_\_\_\_ emails are undesirable and inappropriate emails and they are sometimes referred to as spam.

- Ans
- ☒ A. Short
  - ☒ B. Rotten
  - ☒ C. Junk
  - ☒ D. Long

Question Type : MCQ  
Question ID : 833272245  
Status : Answered  
Chosen Option : C

Q.42 Press \_\_\_\_\_ to terminate a MS PowerPoint slide show.

- Ans
- ☒ A. Esc
  - ☒ B. Delete
  - ☒ C. Tab
  - ☒ D. Enter

Question Type : MCQ  
Question ID : 833272250  
Status : Answered  
Chosen Option : A

Q.43 Which of the following internet services offers real-time chat between individuals and group of people?

- Ans
- ☒ A. Internet Telephony (VoIP)
  - ☒ B. Electronic mail
  - ☒ C. Newsgroup
  - ☒ D. Instant messaging

Question Type : MCQ  
Question ID : 833272235  
Status : Answered  
Chosen Option : D

Q.44 When a specific URL is renamed or becomes non-existent, any links connecting to that URL would result in \_\_\_\_\_ errors.

- Ans
- ☒ A. 401
  - ☒ B. 404
  - ☒ C. 405
  - ☒ D. 104

Question Type : MCQ  
Question ID : 833272243  
Status : Answered  
Chosen Option : B

Q.45 Let cells A1, A2, B1, and B2 contains 12, 10, Text1, and Text2, respectively. What will be the value of the following Excel formula?

=AVERAGE(A1:B2)

- Ans
- ☒ A. 11
  - ☒ B. #Value!
  - ☒ C. 5.5
  - ☒ D. #Name?

Question Type : MCQ  
Question ID : 833272228  
Status : Answered  
Chosen Option : D

Q.46 SeaMonkey is an example of \_\_\_\_\_.

- Ans
- ☒ A. Search engine
  - ☒ B. Web browser
  - ☒ C. Antivirus
  - ☒ D. Operating system

Question Type : MCQ  
Question ID : 833272238  
Status : Answered  
Chosen Option : A

Q.47 Which of the following are graphical representation of emotions generally used in instant messaging?

- Ans
- ☒ A. Signatures
  - ☒ B. Emoticons
  - ☒ C. Galaxies
  - ☒ D. SmartArts

Question Type : MCQ  
Question ID : 833272246  
Status : Answered  
Chosen Option : B

Q.48 What is the maximum zoom level that can be set in Google Chrome?

- Ans
- ☒ A. 400%
  - ☒ B. 150%
  - ☒ C. 100%
  - ☒ D. 500%

Question Type : MCQ  
Question ID : 833272240  
Status : Answered  
Chosen Option : A

Q.49 Internet is the best example of \_\_\_\_\_.

- Ans
- ☒ A. LAN
  - ☒ B. MAN
  - ☒ C. WAN
  - ☒ D. PAN

Question Type : MCQ  
Question ID : 833272233  
Status : Answered  
Chosen Option : C

Q.50 Which of the following commands group under the 'Insert' tab in MS PowerPoint 2016 contains the 'Shapes' and 'SmartArt' options?

- Ans
- ☒ A. Images
  - ☒ B. Add-ins
  - ☒ C. Illustrations
  - ☒ D. Links

Question Type : MCQ  
Question ID : 833272248  
Status : Answered  
Chosen Option : B

Section : Arithmetic

Q.1 Which of the given statements is CORRECT?

- Ans
- ☒ A.
  - ☒ B.
  - ☒ C.
  - ☒ D.

Question Type : MCQ  
Question ID : 833272251  
Status : Not Answered  
Chosen Option : --

Q.2 A shopkeeper marked his items for ₹ 1500 each and allows successive discounts of 10% and 5%. What does he get by selling 1 item?

- Ans
- ☒ A. ₹ 1400
  - ☒ B. ₹ 1275
  - ☒ C. ₹ 1485
  - ☒ D. ₹ 1282.50

Question Type : MCQ  
Question ID : 833272257  
Status : Answered  
Chosen Option : D

Q.3 Which of the following is divisible by both 7 and 11?

- Ans
- ☒ A. 3645
  - ☒ B. 6543
  - ☒ C. 7890
  - ☒ D. 3465

Question Type : MCQ  
Question ID : 833272274  
Status : Answered  
Chosen Option : D

Q.4

- Ans
- ☒ A.
  - ☒ B.
  - ☒ C.
  - ☒ D.

Question Type : MCQ  
Question ID : 833272268  
Status : Not Attempted and Marked For Review  
Chosen Option : --

Q.5 The area of a trapezium is  $224 \text{ cm}^2$ . The two parallel sides are, respectively, 15 cm and 13 cm long. What is the (perpendicular) distance between the pair of parallel lines?

- Ans
- ☒ A. 14 cm
  - ☒ B. 16 cm
  - ☒ C. 15 cm
  - ☒ D. 12 cm

Question Type : MCQ  
Question ID : 833272262  
Status : Not Attempted and Marked For Review  
Chosen Option : --



Q.6 One-fourth of a sum of money is greater by 25 than one – fifth of that money. Then three-fourth of the money is:

- Ans
- ☒ A. 425
  - ☒ B. 275
  - ☒ C. 350
  - ☒ D. 375

Question Type : MCQ  
Question ID : 833272267  
Status : Answered  
Chosen Option : D

Q.7 The highest common factor and the lowest common multiple of two numbers are 825 and 25, respectively. If one of the two numbers is 75, then find the other number.

- Ans
- ☒ A. 125
  - ☒ B. 75
  - ☒ C. 275
  - ☒ D. 25

Question Type : MCQ  
Question ID : 833272270  
Status : Not Attempted and Marked For Review  
Chosen Option : --

Q.8 At what rate of compound interest per annum will a sum of ₹ 10000 become ₹ 11236 in 2 years?

- Ans
- ☒ A. 6%
  - ☒ B. 3%
  - ☒ C. 4%
  - ☒ D. 5%

Question Type : MCQ  
Question ID : 833272254  
Status : Answered  
Chosen Option : A

Q.9 The largest number which divides 65, 110 and 218 to leave the same remainder in each case is:

- Ans
- ☒ A. 2
  - ☒ B. 1
  - ☒ C. 9
  - ☒ D. 3

Question Type : MCQ  
Question ID : 833272269  
Status : Answered  
Chosen Option : C

Q.10 In what ratio must water be mixed with milk costing ₹ 68 per litre in order to get a mixture worth of ₹ 52 per litre?

- Ans ☒ A. 7 : 15  
☒ B. 4 : 13  
☒ C. 6 : 13  
☒ D. 6 : 17

Question Type : MCQ  
Question ID : 833272260  
Status : Answered  
Chosen Option : B

Q.11

- Ans ☒ A. 1395  
☒ B. 1320  
☒ C. 1375  
☒ D. 1455

Question Type : MCQ  
Question ID : 833272253  
Status : Answered  
Chosen Option : A

Q.12

- Ans ☒ A.  
☒ B.  
☒ C.  
☒ D.

Question Type : MCQ  
Question ID : 833272252  
Status : Not Answered  
Chosen Option : --

Q.13 During clearance sale, a dealer announces a discount of 6%. What is the ratio of Marked price and sale price of the dealer?

- Ans ☒ A. 47 : 50  
☒ B. 50 : 47  
☒ C. 3 : 50  
☒ D. 50 : 3

Question Type : MCQ  
Question ID : 833272255  
Status : Answered  
Chosen Option : B

Q.14

- Ans ☒ A.
- ☒ B.
- ☒ C.
- ☒ D.

Question Type : MCQ  
Question ID : 833272264  
Status : Not Answered  
Chosen Option : --

Q.15

- Ans ☒ A. 25%
- ☒ B. 30%
- ☒ C. 40%
- ☒ D. 33.33%

Question Type : MCQ  
Question ID : 833272275  
Status : Answered  
Chosen Option : D

Q.16 Find the value of 'X' of the following equation.

$4.105 \div 0.5 = 'X'$

- Ans ☒ A. 8.34
- ☒ B. 8.21
- ☒ C. 8.3
- ☒ D. 8

Question Type : MCQ  
Question ID : 833272266  
Status : Answered  
Chosen Option : B

Q.17 In a number 95780, if the digits 5 and 8 interchange their places, the difference between the original and the new number is:

- Ans ☒ A. 2790
- ☒ B. 2970
- ☒ C. 2079
- ☒ D. 2097

Question Type : MCQ  
Question ID : 833272272  
Status : Answered  
Chosen Option : B

Q.18 A merchant marks his marked price by increasing its cost price by 10%. Then gives a cash discount of 10%. Presuming that his article is fully sold through cash price, find his gain or loss percent.

- Ans ☒ A. Loss 1%
- ☐ B. No gain – no loss
- ☐ C. Gain 1%
- ☐ D. Gain 2%

Question Type : MCQ  
Question ID : 833272259  
Status : Answered  
Chosen Option : A

Q.19 The area of a trapezium is  $280 \text{ cm}^2$ . The two parallel sides are 22 cm and 13 cm long, respectively. What is the (perpendicular) distance between the pair of parallel lines?

- Ans ☐ A. 15 cm
- ☐ B. 12 cm
- ☒ C. 16 cm
- ☐ D. 14 cm

Question Type : MCQ  
Question ID : 833272263  
Status : Not Answered  
Chosen Option : --

Q.20 A man sold goods at 15% discount, on their list price by which he earned profit of 15%. If no discount was offered, what would be the approximate percentage profit?

- Ans ☐ A. 32%
- ☐ B. 25%
- ☒ C. 26%
- ☐ D. 35%

Question Type : MCQ  
Question ID : 833272258  
Status : Answered  
Chosen Option : A

Q.21 The true discount on ₹ 1,760 due after a certain time at 10% per annum is ₹ 160. The time after which it is due is:

- Ans ☐ A. 2 years
- ☒ B. 1 year
- ☐ C. 3 years
- ☐ D. 6 months

Question Type : MCQ  
Question ID : 833272256  
Status : Answered  
Chosen Option : D

Q.22  $4 + 34 * (23 - 17) * 2 = ?$

- Ans ☒ A. 728  
☒ B. 733  
☒ C. 412  
☒ D. 1000

Question Type : MCQ  
Question ID : 833272271  
Status : Answered  
Chosen Option : C

Q.23 Find the value of '?' in the following equation.

$$40 - [5 + 3 \text{ of } (25 - 2 \times 10)] = ?$$

- Ans ☒ A. 30  
☒ B. 40  
☒ C. 24  
☒ D. 20

Question Type : MCQ  
Question ID : 833272265  
Status : Answered  
Chosen Option : D

Q.24 In what ratio must rice worth ₹ 58/kg be mixed with rice worth ₹ 67/kg such that by selling the mixture at ₹ 68.20/kg, there can be a gain of 10%?

- Ans ☒ A. 4 : 6  
☒ B. 5 : 6  
☒ C. 4 : 5  
☒ D. 5 : 4

Question Type : MCQ  
Question ID : 833272261  
Status : Not Answered  
Chosen Option : --

Q.25 Find the value of '?' in the following equation.

$$(4.5 \times 4.5 \times 4.5 \times 4.5) \div 225 \div 25 + 5^3 = ?$$

- Ans ☒ A. 124.0829  
☒ B. 128.0728  
☒ C. 125.0729  
☒ D. 125.0739

Question Type : MCQ  
Question ID : 833272273  
Status : Not Answered  
Chosen Option : --

Q.1 'पवन से पुस्तक पढ़ी जाती है।'

वाच्य का प्रकार बताइए।

- Ans
- ☒ A. कारक वाच्य
  - ☒ B. भाववाच्य
  - ☒ C. कर्मवाच्य
  - ☒ D. कर्तृवाच्य

Question Type : MCQ  
Question ID : 833272301  
Status : Not Answered  
Chosen Option : --

Q.2 निम्नलिखित में से किस विकल्प का आशय 'बेमेल काम' है?

- Ans
- ☒ A. हैंसुए के ब्याह में खुरपे का गीत
  - ☒ B. सूत न कपास, जुलाहों में लठ्ठम लट्ठा
  - ☒ C. मोरी की ईंट चौबारे पर
  - ☒ D. मांगे हर्रा, दें बहेड़ा

Question Type : MCQ  
Question ID : 833272324  
Status : Not Answered  
Chosen Option : --

Q.3 Select the option that is the correct DIRECT form of the given sentence.

She wanted to know who had told me that story.

- Ans
- ☒ A. She was wanting to know who was told me the story?
  - ☒ B. "Who is telling you this story?" she was saying.
  - ☒ C. She wanted to know "who told me that story?"
  - ☒ D. "Who told you that story?" she asked.

Question Type : MCQ  
Question ID : 833272285  
Status : Answered  
Chosen Option : D

Q.4 In the given sentence, identify the segment which contains grammatical error.

The people were dissatisfied / with the minister / as he is not understanding / the crux of their problems.

- Ans
- ☒ A. The people were dissatisfied
  - ☒ B. with the minister
  - ☒ C. as he is not understanding
  - ☒ D. the crux of their problems.

Question Type : MCQ  
Question ID : 833272278  
Status : Answered  
Chosen Option : C

Q.5 संयुक्त वाक्य के संदर्भ में गलत कथन है:

- Ans ☒ A. इसमें दो या दो से अधिक सरल या मिश्र वाक्य अव्यय द्वारा जोड़े जाते हैं।  
☒ B. इसमें प्रयुक्त उपवाक्य स्वतंत्र अर्थ का बोध कराते हैं।  
☒ C. संयुक्त वाक्य में एक से अधिक प्रधान उपवाक्य रहते हैं।  
☒ D. संयुक्त वाक्य में मुख्य उपवाक्य एक ही रहता है।

Question Type : MCQ

Question ID : 833272303

Status : Answered

Chosen Option : D

Q.6 Fill in the blanks by choosing the most appropriate option.

I \_\_\_\_\_ say if I knew that earlier, I \_\_\_\_\_ have at all gone through with my plan!

- Ans ☒ A. can; am  
☒ B. should; will  
☒ C. did; still  
☒ D. didn't; would

Question Type : MCQ

Question ID : 833272282

Status : Answered

Chosen Option : B

Q.7 निम्नलिखित में से किस वाक्य में उचित विराम-चिह्नों का प्रयोग हुआ है?

- Ans ☒ A. जयशंकर प्रसाद द्वारा रचित 'कामायनी' कालजयी रचना है।  
☒ B. 'जयशंकर प्रसाद' द्वारा रचित कामायनी 'कालजयी' रचना है।  
☒ C. जयशंकर प्रसाद द्वारा रचित (कामायनी) 'कालजयी' रचना है।  
☒ D. जयशंकर 'प्रसाद' द्वारा रचित 'कामायनी' कालजयी रचना है।

Question Type : MCQ

Question ID : 833272304

Status : Answered

Chosen Option : A

Q.8 Choose the option with the INCORRECT spelling.

- Ans ☒ A. Monogamy  
☒ B. Luminous  
☒ C. Tangential  
☒ D. Spontanaously

Question Type : MCQ

Question ID : 833272293

Status : Answered

Chosen Option : D

Q.9 तद्धव तत्सम का सही जोड़ा नहीं है:

- Ans ☒ A. सीस - शीर्ष  
☒ B. सांड - वृषभ  
☒ C. लौंग - लवंग  
☒ D. लाज - लज्जा

Question Type : MCQ  
Question ID : 833272312  
Status : Answered  
Chosen Option : A

Q.10 निम्नलिखित वर्ग में से तत्सम शब्द का चयन कीजिए।

- Ans ☒ A. क्षीर  
☒ B. सावन  
☒ C. निद्रा  
☒ D. पलंग

Question Type : MCQ  
Question ID : 833272311  
Status : Answered  
Chosen Option : C

Q.11 Choose the appropriate option that expresses the given sentence in PASSIVE voice.

It is time to wash the clothes.

- Ans ☒ A. It is time that the clothes be washed.  
☒ B. It is time for the clothes to be washed.  
☒ C. The time for washing the clothes is now.  
☒ D. It is time for washing the clothes.

Question Type : MCQ  
Question ID : 833272287  
Status : Answered  
Chosen Option : C

Q.12 Choose the option with the CORRECT spelling.

- Ans ☒ A. Metricullation  
☒ B. Maetriculation  
☒ C. Matriculation  
☒ D. Matricullation

Question Type : MCQ  
Question ID : 833272295  
Status : Answered  
Chosen Option : D



Q.13 'निस्तार' शब्द में कौन सी संधि है?

- Ans ☒ A. स्वरसंधि  
☒ B. विसर्गसंधि  
☒ C. व्यंजनसंधि  
☒ D. गुणस्वरसंधि

Question Type : MCQ

Question ID : 833272321

Status : Not Answered

Chosen Option : --

Q.14 Choose the best option which can be substituted in the blank.

'Alice in Wonderland' is an \_\_\_\_\_ story which all the children like.

- Ans ☒ A. imagination  
☒ B. imaginarily  
☒ C. imagining  
☒ D. imaginative

Question Type : MCQ

Question ID : 833272279

Status : Answered

Chosen Option : D

Q.15 'किताबें रखी हैं।' वाक्य में वचन का भेद है:

- Ans ☒ A. द्विवचन  
☒ B. बहुवचन  
☒ C. इनमें से कोई नह  
☒ D. एकवचन

Question Type : MCQ

Question ID : 833272302

Status : Answered

Chosen Option : B

Q.16 Select the word which is opposite in meaning to the word given below.

Clarify

- Ans ☒ A. Explain  
☒ B. Obscure  
☒ C. Complex  
☒ D. Settle

Question Type : MCQ

Question ID : 833272289

Status : Answered

Chosen Option : C

Q.17 स्वयं के लिए जीना व्यर्थ है।"

वाक्य में स्वयं मे कौन सा सर्वनाम है?

- Ans
- ☒ A. पुरुषवाचक सर्वनाम
  - ☒ B. सम्बंधवाचक सर्वनाम
  - ☒ C. निश्चयवाचक सर्वनाम
  - ☒ D. निजवाचक सर्वनाम

Question Type : MCQ  
Question ID : 833272322  
Status : Not Answered  
Chosen Option : --

Q.18 Select the word which is opposite in meaning to the word given below.

Gradual

- Ans
- ☒ A. Sudden
  - ☒ B. Sloping
  - ☒ C. Regular
  - ☒ D. Peculiar

Question Type : MCQ  
Question ID : 833272288  
Status : Answered  
Chosen Option : A

Q.19 निम्नलिखित में से किस वाक्य में योजक चिह्न का सही प्रयोग नहीं हुआ है?

- Ans
- ☒ A. आकाश-वाणी भवन का मुख्य द्वार
  - ☒ B. पुस्तक में संग्रहीत शब्द-सागर
  - ☒ C. अगले वर्ष दो-चार दिनों कीयात्रा
  - ☒ D. मेरी लेखन-कला का परिचय

Question Type : MCQ  
Question ID : 833272309  
Status : Answered  
Chosen Option : A

Q.20 Choose the option with the INCORRECT spelling.

- Ans
- ☒ A. Mistify
  - ☒ B. Ignition
  - ☒ C. Conflation
  - ☒ D. Agonizing

Question Type : MCQ  
Question ID : 833272291  
Status : Answered  
Chosen Option : C

Q.21 'आध्यात्मिक' शब्द के सटीक अर्थ वाले विकल्प का चयन कीजिए।

- Ans ☒ A. आत्मा और ईश्वर से सम्बन्ध रखने वाला  
☐ B. अतिथि की सेवा करने वाला  
☐ C. जो इस लोक का न हो  
☐ D. किसी मत का सर्वप्रथम प्रवर्तन करने वाला

Question Type : MCQ  
Question ID : 833272314  
Status : Answered  
Chosen Option : A

Q.22 Choose the option with the CORRECT spelling.

- Ans ☐ A. Dyspepsa  
☐ B. Dyspepsea  
☐ C. Dyspipsa  
☒ D. Dyspepsia

Question Type : MCQ  
Question ID : 833272296  
Status : Not Answered  
Chosen Option : --

Q.23 शब्द-युग्म "आधि-व्याधि" के अर्थ-भेद का उचित विकल्प है:

- Ans ☐ A. शारीरिक-आत्मिक  
☐ B. शारीरिक-मानसिक  
☒ C. मानसिक-शारीरिक  
☐ D. आत्मिक-मानसिक

Question Type : MCQ  
Question ID : 833272318  
Status : Not Answered  
Chosen Option : --

Q.24 Choose the correct SYNONYM of the word 'rejuvenation' from the following.

- Ans ☐ A. Rest  
☐ B. Remain  
☐ C. Resignation  
☒ D. Renewal

Question Type : MCQ  
Question ID : 833272300  
Status : Answered  
Chosen Option : D

Q.25 Choose the option with the CORRECT spelling.

- Ans ☒ A. Slaughtered  
☒ B. Sloughtered  
☒ C. Slaughtred  
☒ D. Slaugtered

Question Type : MCQ  
Question ID : 833272292  
Status : Answered  
Chosen Option : A

Q.26 'जो जमीन से पैदा हुआ हो' – वाक्यांश के लिए दिए गए विकल्पों में से उपयुक्त शब्द का चयन कीजिए।

- Ans ☒ A. औदीच्य  
☒ B. उद्धर्ध  
☒ C. उद्भिज  
☒ D. उद्धित

Question Type : MCQ  
Question ID : 833272315  
Status : Marked For Review  
Chosen Option : C

Q.27 Choose the appropriate option that expresses the given sentence in ACTIVE voice.

The entire village was destroyed by hot molten lava.

- Ans ☒ A. Hot molten lava destroyed the entire village.  
☒ B. The hot molten lava got the village destroyed.  
☒ C. Hot molten lava destroy the village entirely.  
☒ D. The city was being destroyed entirely by hot molten lava.

Question Type : MCQ  
Question ID : 833272283  
Status : Answered  
Chosen Option : A

Q.28 निम्नलिखित अनुलोम-विलोमयुग्मों में से कौन सा युग्म सही है?

- Ans ☒ A. उद्धृत – अधम  
☒ B. यथेष्ट – विशेष  
☒ C. वर्ण्य – आहत  
☒ D. यौवन – वार्धक्य

Question Type : MCQ  
Question ID : 833272317  
Status : Not Answered  
Chosen Option : --

Q.29 क्रिया के किस परिवर्तन को 'वाच्य' कहते हैं?

- Ans ☒ A. जिसके द्वारा वाक्य के अंतर्गत कर्ता, कर्म अथवा भाव की प्रधानता का बोध हो
- ☒ B. जिसके द्वारा संयुक्त क्रिया की मुख्य क्रिया का बोध हो
- ☒ C. लिंग, वचन और पुरुष का अध्ययन
- ☒ D. जिसके द्वारा क्रिया की प्रक्रियागत अवस्था का बोध हो

Question Type : MCQ

Question ID : 833272306

Status : Not Answered

Chosen Option : --

Q.30 निम्नलिखित में से क्रिया विशेषण अव्यय है?

- Ans ☒ A. वहांसे
- ☒ B. अथवा
- ☒ C. अरे!
- ☒ D. धीरे-धीरे

Question Type : MCQ

Question ID : 833272310

Status : Not Answered

Chosen Option : --

Q.31 Choose the CORRECT meaning of the following idiom.

Looking forward

- Ans ☒ A. to anticipate with pleasure
- ☒ B. to try to find out the truth
- ☒ C. to search
- ☒ D. to consult

Question Type : MCQ

Question ID : 833272298

Status : Answered

Chosen Option : A

Q.32 किस वाक्य में परसर्ग का उचित प्रयोग नहीं हुआ है?

- Ans ☒ A. मैंने जानकर यह गलती की थी।
- ☒ B. कुलपति को निवेदन करना चाहता हूँ।
- ☒ C. सीता ने राधा को मारा।
- ☒ D. सेना सही समय पर पहुंची।

Question Type : MCQ

Question ID : 833272305

Status : Answered

Chosen Option : B

Q.33 Fill in the blank by choosing the most appropriate option.

Upon seeing their father at the door, the children let out a \_\_\_\_\_ of delight.

- Ans
- ☒ A. shake
  - ☒ B. shout
  - ☒ C. groan
  - ☒ D. sigh

Question Type : MCQ  
Question ID : 833272280  
Status : Answered  
Chosen Option : D

Q.34 From the options given, select the appropriate tense to fill in the given blank.

By the end of next December, we \_\_\_\_\_ to our new house.

- Ans
- ☒ A. must shifted
  - ☒ B. shall have shifting
  - ☒ C. must shall shifted
  - ☒ D. shall have shifted

Question Type : MCQ  
Question ID : 833272281  
Status : Answered  
Chosen Option : C

Q.35 Choose the option with the CORRECT spelling.

- Ans
- ☒ A. Curriculem
  - ☒ B. Curriculum
  - ☒ C. Curricullum
  - ☒ D. Curriculam

Question Type : MCQ  
Question ID : 833272294  
Status : Answered  
Chosen Option : B

Q.36 शुभाकांक्षी का विलोम शब्द चुनिए।

- Ans
- ☒ A. कुशुभाकांक्षी
  - ☒ B. कुभाकांक्षी
  - ☒ C. अशुभाकांक्षी
  - ☒ D. अनुभाकांक्षी

Question Type : MCQ  
Question ID : 833272316  
Status : Answered  
Chosen Option : C

Q.37 Select the most suitable ANTONYM of the following word from the options given below.

Mental

Ans ☒ A. Rationale

☒ B. Physical

☒ C. Deluded

☒ D. Fixated

Question Type : MCQ

Question ID : 833272290

Status : Answered

Chosen Option : B

Q.38 'रेलगाड़ी में भारी भीड़ थी।'

वाक्य के अशुद्धि वाले अंश की पहचान कीजिए।

Ans ☒ A. भीड़ थी

☒ B. रेलगाड़ी में

☒ C. भारी भीड़

☒ D. रेलगाड़ी

Question Type : MCQ

Question ID : 833272325

Status : Answered

Chosen Option : C

Q.39 Choose the correct homonym pair to be filled in the blanks in the following sentence.

The spirited \_\_\_\_\_ was a \_\_\_\_\_ foal when she was trained for horse racing.

Ans ☒ A. mare; mere

☒ B. mere; mere

☒ C. mere; mare

☒ D. mare; more

Question Type : MCQ

Question ID : 833272297

Status : Answered

Chosen Option : A

Q.40 'अंतर के पट खोलना' का क्या अर्थ है?

उचित विकल्प का चयन कीजिए।

Ans ☒ A. खुश करना

☒ B. आत्मज्ञान कराना

☒ C. घमंड चूर-चूर करना

☒ D. व्यर्थ की बातें करना

Question Type : MCQ

Question ID : 833272307

Status : Answered

Chosen Option : B

Q.41 Choose the most appropriate one-word substitute for the given group of words.

A building where monks live

- Ans ☒ A. Museum  
☒ B. Monastery  
☒ C. Mall  
☒ D. Mint

Question Type : MCQ  
Question ID : 833272299  
Status : Answered  
Chosen Option : B

Q.42 Select the option that is the correct INDIRECT form of the given sentence.

He said, "Alas! My sister failed in the S.S.C. examination this year too."

- Ans ☒ A. He exclaimed with great sorrow that my sister has failed in the S.S.C. examination that year too.  
☒ B. He exclaims with great sorrow that his sister has failed in the S.S.C. examination this year too.  
☒ C. He exclaimed with great sorrow that his sister had failed in the S.S.C. examination that year too.  
☒ D. He exclaimed that his sister has failed in the S.S.C. examination that year too.

Question Type : MCQ  
Question ID : 833272286  
Status : Answered  
Chosen Option : C

Q.43 निम्नलिखित में से वर्तनी की दृष्टि से शुद्ध शब्द का चयन कीजिए।

- Ans ☒ A. आधीन  
☒ B. आगामी  
☒ C. वाल्मीकी  
☒ D. बारात

Question Type : MCQ  
Question ID : 833272320  
Status : Not Answered  
Chosen Option : --

Q.44 In the given sentence, identify the segment which contains grammatical error.

When she / had reached the venue, / the convocation ceremony / had already begun.

- Ans ☒ A. had reached the venue  
☒ B. When she  
☒ C. had already begun.  
☒ D. the convocation ceremony

Question Type : MCQ  
Question ID : 833272277  
Status : Answered  
Chosen Option : C



Q.45 Select the option that is the correct DIRECT form of the given sentence.

The father warned his son that he should beware of the policeman.

- Ans ☒ A. The father said beware to his son about policeman.
- ☒ B. The father warned his son, "Beware of the policeman!"
- ☒ C. Beware of the policeman, the father saying to his son.
- ☒ D. The father is telling his son beware of policeman.

Question Type : MCQ  
Question ID : 833272284  
Status : Answered  
Chosen Option : B

Q.46 'कंगाल - कंकाल' शब्द युग्म का सही अर्थ भेद है:

- Ans ☒ A. गरीब - ठठरी
- ☒ B. हलका - हड्डी
- ☒ C. निर्धन - पतला
- ☒ D. ठठरी - गरीब

Question Type : MCQ  
Question ID : 833272319  
Status : Answered  
Chosen Option : A

Q.47 In the given sentence, identify the segment which contains grammatical error.

Before dispersing, / the Colonel asked his troops / what they would choose / between death or dishonour.

- Ans ☒ A. between death or dishonor.
- ☒ B. what they would choose
- ☒ C. the Colonel asked his troop
- ☒ D. Before dispersing,

Question Type : MCQ  
Question ID : 833272276  
Status : Answered  
Chosen Option : B

Q.48 'आटे की आपा' मुहावरेदार वाक्यांश का क्या अर्थ है?

- Ans ☒ A. दैवी आपत्ति
- ☒ B. असंभव वस्तु
- ☒ C. मूर्ख स्त्री
- ☒ D. निरा मूर्ख

Question Type : MCQ  
Question ID : 833272323  
Status : Answered  
Chosen Option : D

Q.49 निकेतन निम्नलिखित में से किसका पर्यायवाची है?

- Ans ☒ A. वस्त्र  
☒ B. मठ  
☒ C. घर  
☒ D. घोड़ा

Question Type : MCQ  
Question ID : 833272313  
Status : Answered  
Chosen Option : C

Q.50 किस प्रकार के वाक्य में एक उद्देश्य और एक विधेय और एक ही समापिका क्रिया होती है?

- Ans ☒ A. मिश्रित वाक्य  
☒ B. साधारण वाक्य  
☒ C. संयुक्त वाक्य  
☒ D. संसृष्ट वाक्य

Question Type : MCQ  
Question ID : 833272308  
Status : Answered  
Chosen Option : D

Section : Accountancy and General Book Keeping

Q.1 As per section 63 of Companies Act 2013, no issue of bonus shares shall be made by \_\_\_\_\_.

- Ans ☒ A. the capital redemption reserve account  
☒ B. capitalizing reserves created by revaluation of assets  
☒ C. the securities premium account  
☒ D. Its free reserves

Question Type : MCQ  
Question ID : 833272346  
Status : Answered  
Chosen Option : B

Q.2 As per Sec.139(1), a company shall have to file return of income:

- Ans ☒ A. only private companies  
☒ B. in all cases irrespective of any income or loss earned by it  
☒ C. when its total income during the previous year exceeds the maximum amount which is not chargeable to income tax  
☒ D. when its total income exceeds ₹ 50,000

Question Type : MCQ  
Question ID : 833272397  
Status : Answered  
Chosen Option : B

Q.3 Section \_\_\_\_\_ of the Companies Act, 2013 governs the preparation and presentation of financial statements of a company.

Ans ☒ A. 129

☐ B. 135

☐ C. 140

☐ D. 110

Question Type : MCQ

Question ID : 833272343

Status : Answered

Chosen Option : A

Q.4 In case the directors fail to appoint first auditor(s), the shareholders shall appoint them at \_\_\_\_\_ by passing a resolution.

Ans ☐ A. Statutory meeting

☐ B. First annual general meeting

☒ C. Extra ordinary general meeting

☐ D. Annual general meeting.

Question Type : MCQ

Question ID : 833272371

Status : Answered

Chosen Option : B

Q.5 Krishna Ltd. maintains a margin of safety of 40% with an overall PV ratio of 20%. Its fixed costs amount to ₹ 4,00,000. Calculate the break-even sales

Ans ☐ A. ₹ 22,00,000

☐ B. ₹ 16,00,000

☒ C. ₹ 20,00,000

☐ D. ₹ 18,00,000

Question Type : MCQ

Question ID : 833272365

Status : Not Answered

Chosen Option : --

Q.6 Under the straight-line method of depreciation, the amount of yearly depreciation \_\_\_\_\_.

Ans ☐ A. decreases year after year

☒ B. remains the same

☐ C. increases year after year

☐ D. fluctuates

Question Type : MCQ

Question ID : 833272338

Status : Answered

Chosen Option : A

Q.7 Which of the following entry will be passed to record the loss incurred by branch under branch account method?

- Ans ☒ A. Branch Account Debit and Profit & Loss Account Credit
- ☒ B. Branch Account Debit and Goods Sent to Branch Credit
- ☒ C. Profit & Loss Account Debit and Branch Account Credit
- ☒ D. Goods Sent to Branch Debit and Profit & Loss Account Credit

Question Type : MCQ  
Question ID : 833272326  
Status : Answered  
Chosen Option : B

Q.8 A Ltd. purchased a building worth ₹ 99,00,000 and issued 12% Debentures of ₹ 100 each at a premium of 10% as purchase consideration. What will be the amount of premium?

- Ans ☒ A. ₹ 9,90,000
- ☒ B. ₹ 10,00,000
- ☒ C. ₹ 9,00,000
- ☒ D. ₹ 8,00,000

Question Type : MCQ  
Question ID : 833272347  
Status : Answered  
Chosen Option : A

Q.9 The most appropriate basis of allocating after-sales service department cost is \_\_\_\_\_.

- Ans ☒ A. Machine Hours
- ☒ B. Sales Value
- ☒ C. Equal value
- ☒ D. Unit Produced

Question Type : MCQ  
Question ID : 833272356  
Status : Not Answered  
Chosen Option : --

Q.10 \_\_\_\_\_ is the premier institution dealing with matters relating to levy and collection of direct taxes.

- Ans ☒ A. Ministry of Finance
- ☒ B. Department of Revenue
- ☒ C. Central Board of Direct Taxes
- ☒ D. Income tax department

Question Type : MCQ  
Question ID : 833272388  
Status : Answered  
Chosen Option : C

Q.11 Education cess for the AY 20-21 is leviable @ \_\_\_\_\_

- Ans
- ☐ A. 3.5%
  - ☐ B. 3%
  - ☒ C. 4%
  - ☐ D. 4.5%

Question Type : MCQ  
Question ID : 833272389  
Status : Answered  
Chosen Option : B

Q.12 If the value of gross profit and indirect expenses of a concern are ₹ 4,00,000 and Rs 1,00,000 respectively the value of net profit will be \_\_\_\_\_.

- Ans
- ☐ A. ₹6,00,000
  - ☐ B. ₹ 4,00,000
  - ☒ C. ₹ 3,00,000
  - ☐ D. ₹ 5,00,000

Question Type : MCQ  
Question ID : 833272336  
Status : Answered  
Chosen Option : C

Q.13 Requirements of Auditor's report is covered under which section of Companies Act, 2013?

- Ans
- ☐ A. Section 142
  - ☐ B. Section 145
  - ☒ C. Section 143
  - ☐ D. Section 144

Question Type : MCQ  
Question ID : 833272349  
Status : Not Answered  
Chosen Option : --

Q.14 As per Section 288B of the income tax act, the total tax computed shall be rounded off to the nearest \_\_\_\_\_

- Ans
- ☐ A. ₹ 1
  - ☒ B. ₹ 10
  - ☐ C. ₹ 100
  - ☐ D. No rounding off of tax is done

Question Type : MCQ  
Question ID : 833272390  
Status : Answered  
Chosen Option : B

Q.15 Which of the following industry is likely to use JOB Costing?

- Ans ☒ A. Telecom Service Provider  
☒ B. Sugar Manufacturer  
☒ C. Audit Firm  
☒ D. Grain Dealer

Question Type : MCQ  
Question ID : 833272360  
Status : Answered  
Chosen Option : A

Q.16 According to Section 139(8)(i) of the Companies Act, 2013, any casual vacancy in the post of auditor is to be filled by the \_\_\_\_\_. In case of a company other than a \_\_\_\_\_.

- Ans ☒ A. Managing Director; Private Company  
☒ B. Comptroller and Auditor General; Government Company  
☒ C. Shareholders; Government Company  
☒ D. Board of Directors; Government Company

Question Type : MCQ  
Question ID : 833272379  
Status : Answered  
Chosen Option : D

Q.17 If the audit tests show that the management of the company has perpetrated intentional irregularities in accounts of the company, the auditor's duty shall be \_\_\_\_\_

- Ans ☒ A. to obtain further explanation, investigate the effects of irregularities, qualify the report and inform the shareholders.  
☒ B. to ignore it because it is not a material nature.  
☒ C. to caution the management not to repeat such irregularities.  
☒ D. to take note of the irregularities for Future audits.

Question Type : MCQ  
Question ID : 833272377  
Status : Answered  
Chosen Option : A

Q.18 \_\_\_\_\_ deals with revenue.

- Ans ☒ A. IND AS 18  
☒ B. IND AS 17  
☒ C. IND AS 21  
☒ D. IND AS 19

Question Type : MCQ  
Question ID : 833272329  
Status : Not Answered  
Chosen Option : --

Q.19 Which one of the following is NOT an advantage of maintaining working papers:

- Ans ☒ A. Working papers acts as morale check on client staff.
- ☒ B. It provides as evidence of the audit performed to support the auditor's opinion.
- ☒ C. Seniors can supervise the audit work performed by juniors by examining the working papers.
- ☒ D. Working papers helps in proper planning and performance of audit.

Question Type : MCQ  
Question ID : 833272376  
Status : Answered  
Chosen Option : A

Q.20 Most appropriate method of costing for a television channel is \_\_\_\_\_.

- Ans ☒ A. Process Costing
- ☒ B. Incremental costing
- ☒ C. Job Costing
- ☒ D. Operating costing

Question Type : MCQ  
Question ID : 833272361  
Status : Answered  
Chosen Option : D

Q.21 If revenue of ₹ 45,000, expenses were 37,500 and dividends paid were ₹ 10,000, the amount of net income/net loss was \_\_\_\_\_.

- Ans ☒ A. ₹ 7,500 net income
- ☒ B. ₹ 37,500 net loss
- ☒ C. ₹ 45,000 net income
- ☒ D. ₹ 2,500 net loss

Question Type : MCQ  
Question ID : 833272337  
Status : Answered  
Chosen Option : D

Q.22 Which of the following can reduce the break-even point?

- Ans ☒ A. Increase in fixed cost
- ☒ B. Increase in variable cost
- ☒ C. Increase in sales price
- ☒ D. Increase in sales volume

Question Type : MCQ  
Question ID : 833272366  
Status : Answered  
Chosen Option : C

Q.23 P and Q are partners sharing profits and losses in the ratio of 2 : 1 They admit R and agree to give him 1/5th share in profits. What will be the new profit sharing ratio of P, Q and R?

- Ans
- ☒ A. 6 : 4 : 3
  - ☒ B. 6 : 3 : 2
  - ☒ C. 7 : 4 : 3
  - ☒ D. 8 : 4 : 3

Question Type : MCQ  
Question ID : 833272341  
Status : Answered  
Chosen Option : D

Q.24 Co-operative Auditor has to conduct an examination of the overdue debts, if any, and a valuation of the assets and liabilities of the society while conducting internal audit as per

- Ans
- ☒ A. Section 17(2) of the Cooperative Societies Act, 1912
  - ☒ B. Section 37(2) of the Cooperative Societies Act, 1912
  - ☒ C. Section 35(1) of the Cooperative Societies Act, 1912
  - ☒ D. Section 17(3) of the Cooperative Societies Act, 1912

Question Type : MCQ  
Question ID : 833272383  
Status : Not Answered  
Chosen Option : --

Q.25 The mandatory rotation of the statutory auditors has been provided under of \_\_\_\_\_ Companies Act, 2013

- Ans
- ☒ A. Section 139(2)
  - ☒ B. Section 138(2)
  - ☒ C. Section 149(2)
  - ☒ D. Section 139(3)

Question Type : MCQ  
Question ID : 833272378  
Status : Not Answered  
Chosen Option : --

Q.26 When a company purchases its own shares out of the free reserves or securities premium account, a sum equal to the nominal value of the shares so purchase shall be transferred to the \_\_\_\_\_.

- Ans
- ☒ A. Capital redemption reserve account
  - ☒ B. Profit and loss account
  - ☒ C. Debenture redemption reserve account
  - ☒ D. Contingent liability

Question Type : MCQ  
Question ID : 833272345  
Status : Answered  
Chosen Option : A



Q.27 Where an asset used for scientific research for more than three years is sold without having been used for other purposes, then the sale proceeds to the extent of the cost of the asset already allowed as deduction under section 35 in the past shall be treated as:

- Ans
- ☒ A. Short-term capital gain
  - ☒ B. Long-term capital gain
  - ☒ C. Business income
  - ☒ D. Exempted income

Question Type : MCQ  
Question ID : 833272394  
Status : Answered  
Chosen Option : D

Q.28 Which of the following section covers the remuneration of auditors as per Companies Act, 2013?

- Ans
- ☒ A. Section 139
  - ☒ B. Section 148
  - ☒ C. Section 142
  - ☒ D. Section 143

Question Type : MCQ  
Question ID : 833272373  
Status : Not Answered  
Chosen Option : --

Q.29 Costs which can be easily attributed to a particular cost center/ product.

- Ans
- ☒ A. Sunk cost
  - ☒ B. Marginal cost
  - ☒ C. Direct cost
  - ☒ D. Indirect cost

Question Type : MCQ  
Question ID : 833272358  
Status : Answered  
Chosen Option : C

Q.30 Preliminary expense is a \_\_\_\_\_ asset.

- Ans
- ☒ A. Fictitious
  - ☒ B. Current
  - ☒ C. Fixed
  - ☒ D. Tangible

Question Type : MCQ  
Question ID : 833272344  
Status : Answered  
Chosen Option : A

Q.31 A reserve which is created not out of \_\_\_\_\_ is called \_\_\_\_\_.

- Ans
- ☒ A. divisible profits; revenue reserve
  - ☒ B. net profit; capital reserve
  - ☒ C. divisible profits; capital reserve
  - ☒ D. divisible profits; specific reserve

Question Type : MCQ  
Question ID : 833272333  
Status : Answered  
Chosen Option : C

Q.32 \_\_\_\_\_ is the sum of cost of direct material, direct labour and \_\_\_\_\_.

- Ans
- ☒ A. Prime Cost; indirect expenses
  - ☒ B. Factory Cost; direct expenses
  - ☒ C. Prime Cost; direct expenses
  - ☒ D. Total Cost; direct expenses

Question Type : MCQ  
Question ID : 833272339  
Status : Answered  
Chosen Option : B

Q.33 Profit on revaluation of Assets to be shown as \_\_\_\_\_ in the Consolidated Balance Sheet.

- Ans
- ☒ A. General Reserve
  - ☒ B. Fictitious asset
  - ☒ C. Goodwill
  - ☒ D. Capital Reserve

Question Type : MCQ  
Question ID : 833272351  
Status : Answered  
Chosen Option : D

Q.34 \_\_\_\_\_ are set of accounting standards notified by the Ministry of Corporate affairs which are converged with International Financial Reporting Standards.

- Ans
- ☒ A. Indian Accounting Standard
  - ☒ B. International Accounting Standards
  - ☒ C. International Auditing Standards
  - ☒ D. Indian Auditing Standard

Question Type : MCQ  
Question ID : 833272348  
Status : Answered  
Chosen Option : A

Q.35 Salary paid to staff is a \_\_\_\_\_.

- Ans ☒ A. nominal account  
☐ B. personal account  
☐ C. real account  
☐ D. capital account

Question Type : MCQ  
Question ID : 833272327  
Status : Answered  
Chosen Option : A

Q.36 As per section 135(1) every company having net worth of ₹ \_\_\_\_\_ shall constitute a Corporate social responsibility committee of the Board.

- Ans ☐ A. ₹ 200 crore or more  
☐ B. ₹ 1000 crore or more  
☒ C. ₹ 500 crore or more  
☐ D. ₹ 100 crore or more

Question Type : MCQ  
Question ID : 833272353  
Status : Answered  
Chosen Option : D

Q.37 Which of the following is NOT characteristic of financial accounting?

- Ans ☐ A. Information used in financial statements is prepared in conformity with generally accepted accounting principles.  
☒ B. The information is confidential and is intended for use only by company management.  
☐ C. The information is used in a wide variety of business decisions.  
☐ D. The information is developed primarily by "private accountants" that is, accountants employed by business organizations.

Question Type : MCQ  
Question ID : 833272332  
Status : Answered  
Chosen Option : B

Q.38 Which of these is a CORRECT statement?

- Ans ☐ A. Variable Costs are those costs that vary indirectly and proportionately with the output.  
☐ B. Semi Variable Costs are those costs that vary directly and not proportionately with the output.  
☐ C. Fixed Costs are those costs that vary directly and proportionately with the output.  
☒ D. Variable Costs are those costs that vary directly and proportionately with the output.

Question Type : MCQ  
Question ID : 833272368  
Status : Answered  
Chosen Option : D

Q.39 \_\_\_\_\_ is an annual statement maintained under Rule 31AB of the Income-tax Rules disclosing the details of tax credit in the taxpayer account

- Ans
- ☒ A. Form 28AS
  - ☒ B. Form 29AS
  - ☒ C. Form 25AS
  - ☒ D. Form 26AS

Question Type : MCQ  
Question ID : 833272393  
Status : Not Answered  
Chosen Option : --

Q.40 If trial balance does not match up we need to open a temporary account which is called \_\_\_\_\_.

- Ans
- ☒ A. Sundry account
  - ☒ B. Error account
  - ☒ C. Miscellaneous account
  - ☒ D. Suspense account

Question Type : MCQ  
Question ID : 833272328  
Status : Answered  
Chosen Option : D

Q.41 On allotment of shares, the following entry is passed in the books of accounts:

- Ans
- ☒ A. Bank a/c Dr.  
To Share application a/c
  - ☒ B. Bank a/c Dr.  
To Call-in-advance a/c
  - ☒ C. Share application a/c Dr.  
To Bank a/c
  - ☒ D. Share application a/c Dr.  
To Share Capital a/c

Question Type : MCQ  
Question ID : 833272355  
Status : Answered  
Chosen Option : D

Q.42 If return is not furnished within the time allowed under section 139 (1) or within the time allowed under notice issued under section 142 (1), the person may furnish the return of any previous year at any time:

- Ans
- ☒ A. before the expiry of one year from the end of relevant assessment year or the completion of assessment, whichever is earlier
  - ☒ B. after the expiry of one year from the end of relevant assessment year or the completion of assessment, whichever is earlier
  - ☒ C. before the expiry of one year from the end of relevant assessment year or the completion of assessment, whichever is later
  - ☒ D. before the expiry of 6 months from the end of relevant assessment year or the completion of assessment, whichever is later

Question Type : MCQ  
Question ID : 833272400  
Status : Not Answered  
Chosen Option : --

Q.43 Which of these is NOT a Joint Cost Allocation method?

- Ans
- ☒ A. Sale value at split off point
  - ☒ B. Relative Sales Value Method
  - ☒ C. Profit value at split off point
  - ☒ D. Physical units method

Question Type : MCQ  
Question ID : 833272367  
Status : Answered  
Chosen Option : D

Q.44 Suresh purchased a machinery for ₹ 50,000 on July 1, 1983. The asset was to be depreciated at the rate of 10 per cent per annum on written down value basis. The machinery was sold on January 1, 1987 for ₹ 32,000.

Calculate the loss on sale of machinery

- Ans
- ☒ A. 3,337
  - ☒ B. 1,335
  - ☒ C. 1,627
  - ☒ D. 2,627

Question Type : MCQ  
Question ID : 833272342  
Status : Not Attempted and Marked For Review  
Chosen Option : --

Q.45 Which of the following statements is incorrect?

- Ans
- ☒ A. A company can issue irredeemable preference shares.
  - ☒ B. Bonus share can be issued out of share premium.
  - ☒ C. Shares cannot be forfeited unless the article of association so provides
  - ☒ D. The issuing company has to specify the amount of minimum subscription in the prospectus for every public issue of shares,

Question Type : MCQ  
Question ID : 833272384  
Status : Answered  
Chosen Option : A

Q.46 When a statutory auditor expresses an opinion on financial statements, his responsibilities extend to:

- Ans
- ☒ A. the underlying wisdom of the client's management decisions.
  - ☒ B. active participation in the implementation of the advice given to the company
  - ☒ C. whether the results of the company's operating decisions are fairly presented in the financial statements.
  - ☒ D. an ongoing responsibility for the solvency of the company.

Question Type : MCQ  
Question ID : 833272375  
Status : Answered  
Chosen Option : B

Q.47 As per the Income Tax Act, the \_\_\_\_\_ depends on the \_\_\_\_\_ of the tax-payer.

- Ans ☒ A. incidence of taxation; residential status
- ☐ B. incidence of taxation; citizenship
- ☐ C. Surcharge; age of the taxpayer
- ☐ D. assessment period; gender of the taxpayer

Question Type : MCQ  
Question ID : 833272392  
Status : Answered  
Chosen Option : A

Q.48 Goods can be sent to branch at cost or \_\_\_\_\_.

- Ans ☒ A. invoice price
- ☐ B. net realizable value
- ☐ C. below cost
- ☐ D. replacement cost

Question Type : MCQ  
Question ID : 833272330  
Status : Answered  
Chosen Option : A

Q.49 Mr. A, a salaried individual, pays rent of ₹ 51,000 per month to Mr. B from June, 2017.  
Which of the statement is TRUE?

- Ans ☐ A. Tax is deductible at source every month @15% on rent paid to Mr. B.
- ☐ B. No tax is deductible at source since Mr. A is not liable to tax audit u/s 44AB.
- ☐ C. Tax is deductible at source every month @10% on rent paid to Mr. B.
- ☒ D. Tax is deductible at source @5% on annual rent from the rent paid for March 2018.

Question Type : MCQ  
Question ID : 833272399  
Status : Answered  
Chosen Option : C

Q.50 Which of the following statement is FALSE?

- Ans ☐ A. Sometimes the first auditor(s) is (are) named in Articles of Association.
- ☐ B. An officer or employee of the company cannot be appointed as an auditor.
- ☐ C. A firm of auditors can be appointed as an auditor of a company.
- ☒ D. The auditors of a listed company may not be compulsorily rotated.

Question Type : MCQ  
Question ID : 833272380  
Status : Answered  
Chosen Option : D

Q.51 Profit or loss on revaluation of assets and liabilities at the time of admission of partner, is shared among the partners in \_\_\_\_\_ ratio.

- Ans
- ☒ A. capital
  - ☒ B. new profit sharing
  - ☒ C. equal
  - ☒ D. old profit sharing

Question Type : MCQ  
Question ID : 833272334  
Status : Answered  
Chosen Option : D

Q.52 Quantum and period of deductions to undertakings in North Eastern states according to section 80-IE are:

- Ans
- ☒ A. 75% of the profits and gains derived from such business for 10 consecutive assessment years commencing with the initial assessment year
  - ☒ B. 75% of the profits and gains derived from such business for 5 consecutive assessment years commencing with the initial assessment year
  - ☒ C. 100% of the profits and gains derived from such business for 5 consecutive assessment years commencing with the initial assessment year
  - ☒ D. 100% of the profits and gains derived from such business for 10 consecutive assessment years commencing with the initial assessment year

Question Type : MCQ  
Question ID : 833272398  
Status : Answered  
Chosen Option : B

Q.53 If Total capital of subsidiary is ₹ 3,00,000 and out of this ₹ 2,40,000 is owned by Holding. What is the amount of minority interest if outside shareholder percent is 20%.

- Ans
- ☒ A. ₹ 60,000
  - ☒ B. ₹ 48,000
  - ☒ C. ₹ 58,000
  - ☒ D. ₹ 2,40,000

Question Type : MCQ  
Question ID : 833272352  
Status : Answered  
Chosen Option : B

Q.54 Surya Ltd. has earned contribution of ₹ 2,00,000 and net profit of ₹ 1,50,000 on sales of ₹ 8,00,000. Calculate the Margin of Safety and PV ratio.

- Ans
- ☒ A. PV ratio = 20% and Margin of Safety = ₹ 3,50,000
  - ☒ B. PV ratio = 25% and Margin of Safety = ₹ 6,00,000
  - ☒ C. PV ratio = 20% and Margin of Safety = ₹ 6,00,000
  - ☒ D. PV ratio = 25% and Margin of Safety = ₹ 6,50,000

Question Type : MCQ  
Question ID : 833272364  
Status : Not Answered  
Chosen Option : --

**Q.55 An auditor should submit a Disclaimer of Opinion when:**

- Ans ☒ A. the effect of any disagreement with the management is not so material.
- ☒ B. he is satisfied with the truth and fairness of financial statements.
- ☒ C. he has certain reservations as to the presentation of truth and fairness in financial statements.
- ☒ D. some material information is not available.

Question Type : MCQ  
Question ID : 833272382  
Status : Answered  
Chosen Option : C

**Q.56 Excess of \_\_\_\_\_ over \_\_\_\_\_ is called \_\_\_\_\_.**

- Ans ☒ A. current assets; current liabilities; Net worth
- ☒ B. current assets; current liabilities; Gross working capital
- ☒ C. current liabilities; current assets; Net working capital
- ☒ D. current assets; current liabilities; Net working capital

Question Type : MCQ  
Question ID : 833272331  
Status : Answered  
Chosen Option : D

**Q.57 Treating abnormal loss as normal loss leads to:**

- Ans ☒ A. Decrease in profit
- ☒ B. Unrelated to profit
- ☒ C. No change in profit
- ☒ D. Increase in profit

Question Type : MCQ  
Question ID : 833272359  
Status : Answered  
Chosen Option : C

**Q.58 Tax treatment of bonus shares issued to equity shareholders, in the hands of the company issuing them, at the time of issue of bonus shares is:**

- Ans ☒ A. 5% of the total value of the bonus shares
- ☒ B. 20% of the total value of the bonus shares
- ☒ C. 25% of the total value of the bonus shares
- ☒ D. No tax liability

Question Type : MCQ  
Question ID : 833272396  
Status : Answered  
Chosen Option : B



Q.59 Which one of the following allocation is most suitable for car service station for charging indirect cost to a particular job of servicing a car?

- Ans
- ☒ A. Direct Material
  - ☒ B. Horse Power of the vehicle
  - ☒ C. Direct Labour
  - ☒ D. Units

Question Type : MCQ  
Question ID : 833272362  
Status : Answered  
Chosen Option : C

Q.60 X Ltd. paid Rs 10 lakh to an approved college to be used for scientific research unrelated to its business. The amount eligible for deduction under section 35(1)(ii) for the Assessment Year 2020-21 is:

- Ans
- ☒ A. ₹ 5 lakh
  - ☒ B. ₹ 10 lakh
  - ☒ C. ₹ 15 lakh
  - ☒ D. ₹ 12 lakh

Question Type : MCQ  
Question ID : 833272395  
Status : Not Answered  
Chosen Option : --

Q.61 The extra cost incurred to produce one additional unit is called \_\_\_\_\_.

- Ans
- ☒ A. Marginal cost
  - ☒ B. Direct cost
  - ☒ C. Semi-variable cost
  - ☒ D. Variable cost

Question Type : MCQ  
Question ID : 833272357  
Status : Answered  
Chosen Option : A

Q.62 Which of the following is NOT the objective of internal audit?

- Ans
- ☒ A. To report to the owners and outsiders
  - ☒ B. To evaluate accounting system
  - ☒ C. To evaluate the internal check system
  - ☒ D. To keep proper control over business activities

Question Type : MCQ  
Question ID : 833272372  
Status : Answered  
Chosen Option : A

Q.63 A simplified financial statement that shows how much wealth has been created over a period of time by a company is called \_\_\_\_\_.

- Ans ☒ A. Profit and loss statement  
☒ B. Value added statement  
☒ C. Income statement  
☒ D. Economic value added

Question Type : MCQ  
Question ID : 833272350  
Status : Answered  
Chosen Option : B

Q.64 Which one of the following business would find customer acquisition cost relevant?

- Ans ☒ A. Automobile Service Station  
☒ B. Customized Plastic Bottle manufacturer  
☒ C. Fertilizer Manufacturer  
☒ D. Business School

Question Type : MCQ  
Question ID : 833272363  
Status : Answered  
Chosen Option : B

Q.65 A business borrowed ₹ 60,000 from its bank, and used the cash to buy a new computer. How is accounting equation affected by these transactions?

- Ans ☒ A. Assets increased; liabilities decreased  
☒ B. Assets unchanged; liabilities decreased  
☒ C. Assets increased; liabilities increased  
☒ D. Assets unchanged; liabilities increased

Question Type : MCQ  
Question ID : 833272335  
Status : Answered  
Chosen Option : C

Q.66 \_\_\_\_\_ is a detailed and exhaustive examination of the books of accounts at regular intervals throughout the year along with the accounting work.

- Ans ☒ A. Special audit  
☒ B. Continuous audit  
☒ C. Regular audit  
☒ D. Internal audit

Question Type : MCQ  
Question ID : 833272370  
Status : Answered  
Chosen Option : C

Q.67 GMT Ltd. budgets for a production of 250000 units. The variable cost per unit is ₹ 15 and fixed cost per unit is ₹ 3 per unit. The company fixes the selling price to fetch a profit of 20% on cost. Compute the profit/volume ratio.

- Ans
- ☐ A. 28.91%
  - ☐ B. 32.43%
  - ☐ C. 31.87%
  - ☒ D. 30.56%

Question Type : MCQ  
Question ID : 833272369  
Status : Not Answered  
Chosen Option : --

Q.68 Which of the following statement is correct?

- Ans
- ☒ A. In view of the utility of auditing, it is essential for every form of business organization to get its accounts, audited.
  - ☐ B. The statutory powers of a company auditor can be limited by an agreement between the auditors and directors of the company.
  - ☐ C. If a company is passing through a financial crisis. it need not get its accounts audited for a few years.
  - ☐ D. An audited balance sheet always presents a true and fair view of the state of affairs of the company.

Question Type : MCQ  
Question ID : 833272385  
Status : Answered  
Chosen Option : A

Q.69 Cost Audit is related to \_\_\_\_\_.

- Ans
- ☒ A. Cost accounting records
  - ☐ B. Financial statements
  - ☐ C. Compliance
  - ☐ D. Balance and Profit & Loss Account

Question Type : MCQ  
Question ID : 833272374  
Status : Answered  
Chosen Option : A

Q.70 \_\_\_\_\_ requires the auditor to comply with the auditing standards as laid down by the Institute of Chartered Accountants of India.

- Ans
- ☐ A. Section 145 (9)
  - ☐ B. Section 142 (6)
  - ☒ C. Section 141 (9)
  - ☐ D. Section 140 (9)

Question Type : MCQ  
Question ID : 833272381  
Status : Not Answered  
Chosen Option : --

Q.71 \_\_\_\_\_ is applicable to a company, other than a company claiming exemption under section 11.

- Ans
- ☐ A. ITR 4
  - ☐ B. ITR 5
  - ☐ C. ITR 3
  - ☒ D. ITR 6

Question Type : MCQ  
Question ID : 833272391  
Status : Not Answered  
Chosen Option : --

Q.72 The following information pertains to X Ltd.: Equity share capital called up ₹ 5,00,000; Calls in arrear ₹ 40,000 ; Calls in advance ₹ 25,000; Proposed dividend 12%. The amount of dividend payable will be:

- Ans
- ☐ A. ₹ 50,000
  - ☐ B. ₹ 43,500
  - ☐ C. ₹ 46,000
  - ☒ D. ₹ 55,200

Question Type : MCQ  
Question ID : 833272354  
Status : Answered  
Chosen Option : D

Q.73 Credibility of accounts expects an independent audit for the readers of financial statements of a company so that:

- Ans
- ☐ A. accuracy of information contained in the financial statements may be certified.
  - ☐ B. the financial data included in the statements are measured and communicated correctly.
  - ☐ C. the management of the company may be congratulated on its achievement of good performance.
  - ☒ D. an opportunity may be given for an objective examination of and , reporting on statements prepared by the management.

Question Type : MCQ  
Question ID : 833272386  
Status : Answered  
Chosen Option : B

Q.74 \_\_\_\_\_ involves deliberate misrepresentation of true state of affairs to the tax authorities and includes dishonest tax reporting, such as declaring less income.

- Ans
- ☒ A. Tax Evasion
  - ☐ B. Tax Management
  - ☐ C. Tax Avoidance
  - ☐ D. Tax Planning

Question Type : MCQ  
Question ID : 833272387  
Status : Answered  
Chosen Option : A

Q.75 Which of the following statements is/ are INCORRECT?

- i) In accounting all business transactions are recorded which are having a dual effect.
- ii) It is the basis of a going concern concept that the assets are always valued at cost price.
- iii) Accounting principles are the rules which are adopted by accountants universally while recording transactions.
- iv) A controller is entrusted with the responsibilities of raising funds.

Ans ☒ A. Only (iii)  
☒ B. (i) and (iv)  
☒ C. Only (iv)  
☒ D. (ii) and (iv)

Question Type : MCQ  
Question ID : 833272340  
Status : Answered  
Chosen Option : D

