



# Teachingninja.in



**Latest Govt Job updates**



**Private Job updates**



**Free Mock tests available**

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

**UPPCL**  
**Previous Year Paper**  
**Assistant Accountant**  
**22 Feb 2022**



Q.3 Which of the following MS-Excel functions do NOT / does NOT require any arguments?

- (i) TODAY()
- (ii) NOW()

Ans  A. Only (i)  
 B. Neither (i) nor (ii)  
 C. Only (ii)  
 D. Both (i) and (ii)

Question ID : 54062624711

Status : Answered

Chosen Option : A

Q.4 Which of the following are the correct ways to edit a formula in MS-Excel?

- (i) Select the cell, edit in the formula bar
- (ii) Double-click the cell, edit directly
- (iii) Select the cell, press F2, edit directly

Ans  A. All (i), (ii) and (iii)  
 B. Only (i) and (iii)  
 C. Only (ii) and (iii)  
 D. Only (i) and (ii)

Question ID : 54062624716

Status : Answered

Chosen Option : A

Q.5 Which of the following statements is/are true?

- (i) In terms of security, a dial-up connection is better than a broadband connection.
- (ii) In terms of cost, a broadband connection is better (cheaper) than a dial-up connection.

Ans  A. Only (ii)  
 B. Both (i) and (ii)  
 C. Only (i)  
 D. Neither (i) nor (ii)

Question ID : 54062624722

Status : Answered

Chosen Option : C

Q.6 Which of the following statements is/are FALSE?

- (i) All formulas in Excel return a result, even when the result is an error.
- (ii) The beauty of cell references in a spreadsheet is that they automatically update when a formula is copied to a new location.

Ans  A. Neither (i) nor (ii)  
 B. Both (i) and (ii)  
 C. Only (i)  
 D. Only (ii)

Question ID : 54062624712

Status : Answered

Chosen Option : C

Q.7 Which of the following statements is/are FALSE?

- (i) The Bold, Italic, and Underline commands can be used to help draw attention to important words or phrases in a document.
- (ii) If an MS-Word document contains a table, then it cannot have headers or footers.

Ans  A. Only (ii)

B. Neither (i) nor (ii)

C. Only (i)

D. Both (i) and (ii)

Question ID : 54062624708

Status : Answered

Chosen Option : B

Q.8 Which of the following is NOT a valid characteristic of the Linux operating system?

Ans  A. Multiprogramming

B. Real-time

C. Multiuser

D. Multitasking

Question ID : 54062624696

Status : Answered

Chosen Option : D

Q.9 In MS-Excel, a cell reference that will NOT change when copied is called a/an \_\_\_\_\_ reference.

Ans  A. absolute

B. physical

C. logical

D. relative

Question ID : 54062624710

Status : Not Answered

Chosen Option : --

Q.10 Which of the following internet services transfers files to and from a remote network?

Ans  A. FTP

B. TELNET

C. SMTP

D. POP

Question ID : 54062624720

Status : Answered

Chosen Option : A

Q.11 Which of the following statements is/are true?

- (i) Notepad++ is an open-source editor for Windows.
- (ii) A device driver enables the computer to use the hardware by providing an appropriate interface.

Ans  A. Only (ii)  
 B. Neither (i) nor (ii)  
 C. Only (i)  
 D. Both (i) and (ii)

Question ID : 54062624693

Status : Answered

Chosen Option : D

Q.12 In MS-Excel, a cell reference can be made absolute using the \_\_\_\_\_ character.

Ans  A. ampersand (&)  
 B. dollar (\$)  
 C. asterisk (\*)  
 D. percent (%)

Question ID : 54062624709

Status : Answered

Chosen Option : A

Q.13 Whenever you start a new presentation in MS-PowerPoint 2016, it will contain \_\_\_\_\_ slide(s) with the \_\_\_\_\_ layout, by default.

Ans  A. two; Title Slide  
 B. two; Title Only  
 C. one; Title Only  
 D. one; Title Slide

Question ID : 54062624736

Status : Answered

Chosen Option : D

Q.14 BIOS is a type of system software, which is stored in \_\_\_\_\_ located on the motherboard.

Ans  A. DRAM  
 B. SRAM  
 C. Cache memory  
 D. Read Only Memory (ROM)

Question ID : 54062624692

Status : Answered

Chosen Option : B

Q.15 In an MS-Excel worksheet, press the Ctrl key followed by a/an \_\_\_\_\_ to insert the current TIME in the active cell.

Ans  A. dollar (\$)  
 B. underscore (\_)  
 C. hyphen (-)  
 D. colon (:

Question ID : 54062624714

Status : Answered

Chosen Option : D

Q.16 Windows 7 has \_\_\_\_\_ editions.

Ans  A. 8  
 B. 5  
 C. 7  
 D. 6

Question ID : 54062624694

Status : Not Answered

Chosen Option : --

Q.17 Consider a LAN in which all computers are connected to a central switch. What is the network topology of this LAN?

Ans  A. Mesh  
 B. Star  
 C. Ring  
 D. Bus

Question ID : 54062624718

Status : Answered

Chosen Option : D

Q.18 Which of the following is/are cross-platform browser(s)?

(i) Chrome  
(ii) Edge  
(iii) Safari

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

Question ID : 54062624726

Status : Not Answered

Chosen Option : --

Q.19 Millions of calculations can be performed by a computer with the same accuracy without any tiredness or lack of concentration. Which of the given options represents this property of a computer?

Ans  A. Versatility  
 B. Reliability  
 C. Diligence  
 D. Accuracy

Question ID : 54062624689

Status : Answered

Chosen Option : A

Q.20 Which of the following is NOT a valid menu item in MS-Word 2016?

Ans  A. View  
 B. Data  
 C. Home  
 D. Mailings

Question ID : 54062624703

Status : Answered

Chosen Option : B

Q.21 Press \_\_\_\_\_ function key to invoke the 'Save As' dialogue box in MS-Word.

Ans  A. F12  
 B. F9  
 C. F2  
 D. F7

Question ID : 54062624705

Status : Answered

Chosen Option : A

Q.22 Which of the following ribbon display options in MS-PowerPoint 2016 displays your presentation file in full-screen mode and completely hides the Ribbon?

Ans  A. Show Tabs and Commands  
 B. Auto-Hide only  
 C. Show Tabs only  
 D. Both Auto-Hide and Show Tabs

Question ID : 54062624733

Status : Not Answered

Chosen Option : --

**Q.23** Which of the following TCP/IP layers includes the powerful Internet Protocol (IP), the Address Resolution Protocol (ARP), and the Internet Control Message Protocol (ICMP)?

Ans  A. Physical layer  
 B. Internet layer  
 C. Transport layer  
 D. Data link layer

Question ID : 54062624724

Status : Answered

Chosen Option : B

**Q.24** ENIAC is the first automatic, general-purpose, digital computer. What is the full form of ENIAC?

Ans  A. Eigen Numerical Integrator and Calculator  
 B. Electronic Non-numeric Integrator and Calculator  
 C. Elementary Numerical Integer Calculator  
 D. Electronic Numerical Integrator and Calculator

Question ID : 54062624688

Status : Answered

Chosen Option : D

**Q.25** Which of the following Windows 7 features help(s) you to stack the open window the way you want by some mouse gesture?

(i) Aero Snap  
(ii) Aero Shake

Ans  A. Only (i)  
 B. Only (ii)  
 C. Both (i) and (ii)  
 D. Neither (i) nor (ii)

Question ID : 54062624701

Status : Not Answered

Chosen Option : --

**Q.26** What is the second largest font size that can be selected using the 'Font Size' drop-down list in MS-Word 2016?

Ans  A. 48  
 B. 96  
 C. 36  
 D. 72

Question ID : 54062624707

Status : Answered

Chosen Option : D

Q.27 Which of the following gives you various options for saving, opening, printing, and sharing your presentations in MS-PowerPoint 2016?

Ans  A. Normal view  
 B. Slide Sorter view  
 C. Reading view  
 D. Backstage view

Question ID : 54062624734

Status : Answered

Chosen Option : B

Q.28 Which of the following statements is/are true?

(i) When you delete an e-mail from the Trash folder, the contents will be deleted permanently.  
(ii) E-mails from senders in your whitelist always go to your Inbox.

Ans  A. Only (ii)  
 B. Neither (i) nor (ii)  
 C. Only (i)  
 D. Both (i) and (ii)

Question ID : 54062624731

Status : Answered

Chosen Option : D

Q.29 Which of the following statements is/are FALSE?

(i) Linux kernel is the core part of the operating system which establishes communication between devices and software.  
(ii) Linux may be a perfect operating system if you want to get rid of viruses, malware, slowdowns, crashes.

Ans  A. Neither (i) nor (ii)  
 B. Only (i)  
 C. Both (i) and (ii)  
 D. Only (ii)

Question ID : 54062624702

Status : Answered

Chosen Option : B

Q.30 In an MS-Excel worksheet, press the Ctrl key followed by a \_\_\_\_\_ to insert the current DATE in the active cell.

Ans  A. colon (:)  
 B. comma (,)  
 C. semicolon (;)  
 D. hyphen (-)

Question ID : 54062624713

Status : Answered

Chosen Option : D

Q.31 In terms of transmission speed, which of the following is the correct arrangement of LAN, MAN and WAN in increasing order?

Ans  A. WAN < MAN > LAN  
 B. LAN < MAN < WAN  
 C. WAN > MAN < LAN  
 D. WAN < MAN < LAN

Question ID : 54062624719

Status : Answered

Chosen Option : B

Q.32 Pressing Ctrl+D keys invokes the \_\_\_\_\_ dialog box in MS-Word.

Ans  A. Find and Replace  
 B. Hyperlink  
 C. Font  
 D. Paragraph

Question ID : 54062624704

Status : Answered

Chosen Option : C

Q.33 Windows 7 was the immediate successor of \_\_\_\_\_.

Ans  A. Windows 2000  
 B. Windows 95  
 C. Windows XP  
 D. Windows Vista

Question ID : 54062624699

Status : Answered

Chosen Option : D

Q.34 The first screen that appears after completion of the booting process of a Windows system is called \_\_\_\_\_.

Ans  A. Desktop  
 B. Status bar  
 C. Home page  
 D. Dialogue box

Question ID : 54062624697

Status : Answered

Chosen Option : A

Q.35 With respect to the first digital electronic computer, what is the full form of ABC?

Ans  A. Atanasoff-Berry Computer  
 B. Atanasoff Binary Computer  
 C. Analog Binary Computer  
 D. Analog Berry Computer

Question ID : 54062624687

Status : Answered

Chosen Option : C

Q.36 Which of the following is/are transport layer protocol(s)?

(i) TCP  
(ii) UDP

Ans  A. Neither (i) nor (ii)  
 B. Both (i) and (ii)  
 C. Only (ii)  
 D. Only (i)

Question ID : 54062624723

Status : Answered

Chosen Option : B

Q.37 Which type of memory is mainly used to synchronise with a high-speed CPU and to improve its performance?

Ans  A. Tertiary memory  
 B. Primary memory  
 C. Secondary memory  
 D. Cache memory

Question ID : 54062624691

Status : Answered

Chosen Option : B

Q.38 MS-PowerPoint 2016 uses a tabbed Ribbon system instead of traditional menus. Which of the following is NOT a valid Ribbon tab in MS-PowerPoint 2016?

Ans  A. Transitions  
 B. Data  
 C. Home  
 D. Review

Question ID : 54062624732

Status : Not Answered

Chosen Option : --

**Q.39** Considering A1 to A5 cells as empty, which of the following errors will display corresponding to the MS-Excel formula “=SUM(A1:A5)/COUNT(A1:A5)”?

Ans  A. #REF!  
 B. #NAME?  
 C. #NULL!  
 D. #DIV/0!

Question ID : 54062624717

Status : Answered

Chosen Option : C

**Q.40** With respect to TCP/IP, what is the full form of TFTP?

Ans  A. Triangular File Transmission Protocol  
 B. Trivial File Transfer Page  
 C. Trivial File Transfer Protocol  
 D. Triangular File Transfer Protocol

Question ID : 54062624721

Status : Answered

Chosen Option : C

**Q.41** What is the result of the Excel formula “=CEILING(19,4)+FLOOR(19,4)”?

Ans  A. 36  
 B. 38  
 C. 30  
 D. 25

Question ID : 54062624715

Status : Answered

Chosen Option : A

**Q.42** Which of the following editions of Windows 7 does NOT support multiple monitors?

Ans  A. Starter  
 B. Home Basic  
 C. Professional  
 D. Home Premium

Question ID : 54062624698

Status : Answered

Chosen Option : A

Q.43 Which of the following components of the CPU maintains and regulates the flow of information across the processor?

Ans  A. Control Unit (CU)  
 B. PC register  
 C. ALU  
 D. Accumulator

Question ID : 54062624690

Status : Answered

Chosen Option : C

Q.44 Press \_\_\_\_\_ on a Windows system to open a new incognito browser window in Chrome.

Ans  A. Ctrl+Shift+N  
 B. Ctrl+N  
 C. Ctrl+Shift+P  
 D. Alt+Ctrl+N

Question ID : 54062624727

Status : Answered

Chosen Option : A

Q.45 The Linux OS was developed by Linus Torvalds in \_\_\_\_\_.

Ans  A. 1995  
 B. 1980  
 C. 1991  
 D. 1988

Question ID : 54062624700

Status : Not Answered

Chosen Option : --

Q.46 World Wide Web is a graphical interface for the Internet that was first introduced to the public by \_\_\_\_\_.

Ans  A. Bill Gates  
 B. Tim Berners-Lee  
 C. Sergey Brin and Larry Page  
 D. Steve Jobs

Question ID : 54062624725

Status : Answered

Chosen Option : B

Q.47 Which of the following operating systems do NOT / does NOT support multitasking?

- (i) Windows
- (ii) Linux
- (iii) MS-DOS

Ans  A. Both (i) and (iii)

B. Only (ii)

C. Only (iii)

D. Both (ii) and (iii)

Question ID : 54062624695

Status : Answered

Chosen Option : D

Q.48 Which of the following statements about an email address is/are FALSE?

- (i) Recipient's name precedes the @ symbol.
- (ii) Domain name succeeds the @ symbol.

Ans  A. Only (i)

B. Neither (i) nor (ii)

C. Only (ii)

D. Both (i) and (ii)

Question ID : 54062624730

Status : Answered

Chosen Option : B

Q.49 How many different alignment options can be selected using the 'Alignment' drop-down list of the 'Paragraph' window in MS-Word 2016?

Ans  A. 3

B. 4

C. 5

D. 6

Question ID : 54062624706

Status : Not Answered

Chosen Option : --

Q.50 Which of the following statements is/are true?

- (i) Mozilla Firefox has the ability to synchronise across multiple computers using the Mozilla Weave option.
- (ii) Incognito mode runs in a separate window from your normal Chrome windows.

Ans  A. Both (i) and (ii)

B. Neither (i) nor (ii)

C. Only (i)

D. Only (ii)

Question ID : 54062624728

Status : Answered

Chosen Option : A

Section : Arithmetic

Q.1 In an election, Rashida and Suhana were the only two contestants and all votes cast went in favour of either of these two candidates. If Rashida secured 48% of the votes and lost to Suhana by 832 votes, how many votes were cast in favour of Rashida?

Ans  A. 9984  
 B. 9864  
 C. 9664  
 D. 9964

Question ID : 54062624744

Status : Answered

Chosen Option : A

Q.2 A drainpipe can empty an entire tank in 24 hours, while an inlet pipe can fill an empty tank in 40 hours. A total of 90 pipes, some of them being inlet pipes and the remaining ones being drainpipes, were opened when the tank was completely empty. As a consequence, the tank got completely filled in 4 hours. How many of the 90 pipes were drainpipes?

Ans  A. 15  
 B. 75  
 C. 60  
 D. 30

Question ID : 54062624757

Status : Not Answered

Chosen Option : --

Q.3 Rahman went from his home to his friend's house at 28 km/h. He returned using the same route but in a faster vehicle at 112 km/h. What was Rahman's average speed per hour for the two-way journey?

Ans  A. 42 km/h  
 B. 70 km/h  
 C. 84 km/h  
 D. 44.8 km/h

Question ID : 54062624743

Status : Answered

Chosen Option : D

Q.4 What annual instalment will discharge a debt of Rs. 8,154 due in 3 years at 13.25% simple interest per annum? [Note: Instalments will be paid at the end of Year 1, Year 2 and Year 3.]

Ans  A. Rs. 2,400  
 B. Rs. 2,368  
 C. Rs. 2,468  
 D. Rs. 2,718

Question ID : 54062624750

Status : Not Answered

Chosen Option : --

**Q.5** If a sum of Rs. 23,800 is invested at 10% interest compounded annually for 2 years, what will be the total amount payable on maturity?

Ans  A. Rs. 28,878  
 B. Rs. 28,798  
 C. Rs. 29,788  
 D. Rs. 28,978

Question ID : 54062624751

Status : Answered

Chosen Option : B

**Q.6** A rectangle 20 cm long and 14 cm wide is rotated by  $360^\circ$  along its width. What is the volume of the cylinder thus generated? [Use  $\pi = \frac{22}{7}$ ]

Ans  A.  $12320 \text{ cm}^3$   
 B.  $17600 \text{ cm}^3$   
 C.  $19600 \text{ cm}^3$   
 D.  $13320 \text{ cm}^3$

Question ID : 54062624761

Status : Not Answered

Chosen Option : --

**Q.7** The ratio of the number of boys to the number of girls in a school is 5 : 7. If there are 1001 girls in the school, what is the total number of students in the school?

Ans  A. 1706  
 B. 1716  
 C. 1726  
 D. 1736

Question ID : 54062624748

Status : Answered

Chosen Option : B

**Q.8**  $0.\overline{42} + 0.5\overline{58} = ?$

Ans  A. 0.6  
 B.  $0.\overline{978}$   
 C.  $0.9\overline{78}$   
 D.  $0.9\overline{82}$

Question ID : 54062624739

Status : Answered

Chosen Option : C

**Q.9** Ram can do a piece of work in 56 days, while Subir can do it in 104 days. Ram works on Day 1, while Subir works on Day 2. This process of each working on alternate days continues till the work is complete. How long did it take the duo to complete the work in this manner?

**Ans**

A.  $72\frac{4}{5}$  days

B.  $72\frac{8}{13}$  days

C.  $72\frac{2}{3}$  days

D.  $72\frac{10}{13}$  days

Question ID : 54062624756

Status : Answered

Chosen Option : B

**Q.10** The average marks obtained by a group of students in a Mathematics test was 72. The average marks of the male students were 60, while that of the female students were 80. What was the ratio of the number of male students to the number of female students in that group?

**Ans**  A. 4 : 3

B. 3 : 4

C. 3 : 2

D. 2 : 3

Question ID : 54062624742

Status : Answered

Chosen Option : D

**Q.11** The following table shows the monthly rainfall data (in cm) in India during the first four months of the years 2001-2010.

All India Monthly Rainfall Series

YEAR	JAN	FEB	MAR	APR
2001	6.7	11.6	19.9	44.6
2002	17.1	20.1	23.8	38.6
2003	7.3	42.3	36.7	36.6
2004	25.1	10	12.8	55.2
2005	28.1	41.8	42.5	37.7
2006	17.7	11.9	35.6	32.7
2007	1.7	36.7	35.2	30.6
2008	18.4	19.3	41.2	29.5
2009	12	12	14.2	25.1
2010	7.5	17	14	39

Data retrieved from Ministry of Earth Sciences and India Meteorological Department (IMD).

Find the positive difference between the decadal average rainfall during the month of January each year and the decadal average rainfall during the month of April each year.

**Ans**

A. 22.8 cm

B. 22.6 cm

C. 21.6 cm

D. 21.8 cm

Question ID : 54062624758

Status : Not Answered

Chosen Option : --

Q.12 How many ordered pairs of (A, B) exist such that the five-digit number 23AB8 is divisible by 8?

Ans  A. 22  
 B. 20  
 C. 18  
 D. 25

Question ID : 54062624738

Status : Not Answered

Chosen Option : --

Q.13 The cost price of 152 items was the same as the selling price of 190 items. What was the loss percentage?

Ans  A. 30 percent  
 B. 25 percent  
 C. 20 percent  
 D. 24 percent

Question ID : 54062624745

Status : Answered

Chosen Option : C

Q.14 A train travels a distance of 1035 m in 17.25 seconds. What is the speed of the train?

Ans  A. 225 km/h  
 B. 216 km/h  
 C. 215 km/h  
 D. 208 km/h

Question ID : 54062624753

Status : Not Answered

Chosen Option : --

Q.15 What is the surface area of a solid sphere having a radius of 17.5 cm?

Ans  A.  $1245\pi \text{ cm}^2$   
 B.  $1225\pi \text{ cm}^2$   
 C.  $1205\pi \text{ cm}^2$   
 D.  $1215\pi \text{ cm}^2$

Question ID : 54062624760

Status : Answered

Chosen Option : B

**Q.16** Two bells chime together at 12 noon. Then one bell chimes every 48 seconds, while the other chimes every 84 seconds. When, among the given options, will both the bells chime together?

Ans  A. 5 p.m.  
 B. 4 p.m.  
 C. 7 p.m.  
 D. 6 p.m.

Question ID : 54062624740

Status : Not Answered

Chosen Option : --

**Q.17** Simplify the following.

$$36 \div \{90 \times (3 \div 2) \div 15 + 3\}$$

Ans  A. 4  
 B. 3  
 C. 6  
 D. 2

Question ID : 54062624737

Status : Answered

Chosen Option : B

**Q.18** A dishonest shopkeeper sells sugar at Rs. 30/kg which he has bought at Rs. 24/kg, and he gives 750 gm instead of 1000 gm mentioned on the weight. Find his actual profit percentage.

Ans  A. 40%  
 B. 50%  
 C.  $37\frac{1}{2}\%$   
 D.  $66\frac{2}{3}\%$

Question ID : 54062624746

Status : Not Answered

Chosen Option : --

**Q.19** The half-life of a radioactive element is 2.5 minutes. If there were 150 grams of the element remaining after 15 minutes, what was the quantity of the element that was there at the beginning of the period?

Ans  A. 9900 grams  
 B. 9000 grams  
 C. 9300 grams  
 D. 9600 grams

Question ID : 54062624752

Status : Not Answered

Chosen Option : --

Q.20 The average of 68, 54 and another number is 50. What is that number?

Ans  A. 28  
 B. 26  
 C. 30  
 D. 32

Question ID : 54062624741

Status : Answered

Chosen Option : A

Q.21 The ratio of the length and the width of a rectangle is 4 : 3, and its perimeter is the same as the perimeter of a right-angled triangle whose sides containing the right angle are 7 cm and 24 cm long. What is the area of the rectangle?

Ans  A.  $192 \text{ cm}^2$   
 B.  $176 \text{ cm}^2$   
 C.  $204 \text{ cm}^2$   
 D.  $180 \text{ cm}^2$

Question ID : 54062624759

Status : Answered

Chosen Option : A

Q.22 A can do a piece of work in 74 days, while B can do it in 111 days. If both of them work together, how long will it take the duo to complete the work?

Ans  A. 44 days  
 B. 44.4 days  
 C. 44.5 days  
 D. 44.2 days

Question ID : 54062624755

Status : Not Answered

Chosen Option : --

Q.23 Ryan purchased an item for which there was a 10% discount offered on the part of the payment made in cash and a 5% surcharge on the part of the payment made through a credit card. If Ryan would have paid the entire amount in cash, he would have paid Rs. 3,240 for the item. But he actually had to pay Rs. 3,672 in all for the item. On what amount did Ryan avail of the 10% discount on offer for cash payment?

Ans  A. Rs. 640  
 B. Rs. 750  
 C. Rs. 720  
 D. Rs. 680

Question ID : 54062624747

Status : Not Answered

Chosen Option : --

**Q.24** Sushila and Swaroopi ran between two points A and B, which are 15.12 km apart. Sushila started the journey from A at 8:15 a.m., ran at 5.04 km/h, reached B and immediately returned to A at the same speed. Swaroopi started the journey from A at 9:45 a.m., ran at 7.56 km/h, reached B and immediately returned to A at the same speed. At what time did Sushila and Swaroopi first meet each other?

Ans  A. 11:33 a.m.  
 B. 11:31 a.m.  
 C. 11:29 a.m.  
 D. 11:35 a.m.

Question ID : 54062624754

Status : Not Answered

Chosen Option : --

**Q.25** The cost of a kind of metallic ball is partly proportional to the cube of its radius and the rest is proportional to the square of its radius. If the cost of such balls of radii 2 mm and 4 mm are, respectively, Rs. 200 and Rs. 1,440 each, find the cost of a ball of the same kind, of radius 3 mm.

Ans  A. Rs. 820  
 B. Rs. 540  
 C. Rs. 537  
 D. Rs. 630

Question ID : 54062624749

Status : Not Answered

Chosen Option : --

Section : General English and General Hindi

**Q.1** Select the option that expresses the given sentence in direct speech.

Sarah asked Jonas if he knew her.

Ans  A. Sarah said to Jonas, "If you know me?"  
 B. Sarah asked Jonas, "Do you know me?"  
 C. Sarah said to Jonas "Have you known me?"  
 D. Sarah said to Jonas, "Do you know me?"

Question ID : 54062624772

Status : Answered

Chosen Option : D

**Q.2** Select the most appropriate verb form to fill in the blank.

If he \_\_\_\_\_, he would have succeeded.

Ans  A. tries  
 B. had tried  
 C. has tried  
 D. tried

Question ID : 54062624765

Status : Answered

Chosen Option : D

**Q.3 Select the sentence that is correctly punctuated.**

Ans  A. He was a Russian; she, an American.  
 B. He was a Russian; she: an American.  
 C. He was a Russian, she: an American.  
 D. He was a Russian, she an American.

Question ID : **54062624776**

Status : **Answered**

Chosen Option : **A**

**Q.4 Select the grammatically INCORRECT sentence from the given options.**

Ans  A. Nick is willing to collaborate with Joshua provided he gets liberty to choose his part.  
 B. If I had the resources, I would help you.  
 C. Unless he will not focus on the upcoming assignment, he will not be able to save his position.  
 D. Rasika shall come to assist you as soon as you reach the location.

Question ID : **54062624785**

Status : **Not Answered**

Chosen Option : **--**

**Q.5 Select the option that expresses the given sentence in active voice.**

The child was being laughed at by the roommates.

Ans  A. The roommates would laugh at the child.  
 B. The roommates laughed at the child.  
 C. The roommates were laughing at the child.  
 D. The roommates are laughing at the child.

Question ID : **54062624774**

Status : **Not Answered**

Chosen Option : **--**

**Q.6 Select the most appropriate synonym of the given word.**

**Relinquish**

Ans  A. Return  
 B. Renounce  
 C. Distort  
 D. Receive

Question ID : **54062624779**

Status : **Not Answered**

Chosen Option : **--**

Q.7 Select the option that expresses the given sentence in indirect speech.

The captain said, "Bravo! You have fought well."

Ans  A. The captain told them that they had fought well.  
 B. The captain applauded them saying that they had fought well.  
 C. The captain applauded them for their excellent fight.  
 D. The captain applauded his men that they had fought well.

Question ID : 54062624771

Status : Answered

Chosen Option : B

Q.8 Select the sentence(s) which correctly uses the word 'allusion'.

(A) There are quite a few allusions to historical events in the novel but they do not conflict with the literary merit of the text.  
(B) Her parents made some allusion to the time they spent in Mumbai.  
(C) The film is supposed to give the allusion of a metaverse to its audience.

Ans  A. Both A and B  
 B. Only A  
 C. Only B  
 D. Both A and C

Question ID : 54062624786

Status : Not Answered

Chosen Option : --

Q.9 Select the most appropriate option to fill in the blank.

You can't have your \_\_\_\_\_ and eat it too.

Ans  A. meat  
 B. cake  
 C. rolls  
 D. pudding

Question ID : 54062624781

Status : Answered

Chosen Option : A

Q.10 Select the sentence that is NOT punctuated correctly.

Ans  A. It was a long, dull and tiresome journey.  
 B. Leila's father Hakim was a man of profound temperament.  
 C. Come into the garden, Maud.  
 D. The essay writers, whose works consisted short moral precepts, carved the literary sensibility of the age.

Question ID : 54062624775

Status : Answered

Chosen Option : D

Q.11 Select the most appropriate option to fill in the blank.

No sooner had we left the house \_\_\_\_\_ it began to rain heavily.

Ans  A. then

B. when

C. than

D. that

Question ID : 54062624764

Status : Answered

Chosen Option : A

Q.12 Select the most appropriate option to fill in the blank.

I \_\_\_\_\_ but nobody had found my lost wallet.

Ans  A. asked around

B. asked on

C. asked about

D. asked out

Question ID : 54062624766

Status : Answered

Chosen Option : A

Q.13 Select the grammatically INCORRECT sentence from the given options.

Ans  A. Joe plays the guitar very well.

B. The wolf is a shy animal.

C. Ganga is a sacred river.

D. Our neighbours, the Clintons, have invited us for dinner today.

Question ID : 54062624768

Status : Not Answered

Chosen Option : --

Q.14 Select the option that gives the most appropriate meaning of the phrasal verb 'Break in'.

Ans  A. To break something into pieces

B. To give information

C. To come together

D. To forcibly enter somewhere

Question ID : 54062624767

Status : Answered

Chosen Option : D

Q.15 Select the most appropriate option to fill in the blank.

I agree \_\_\_\_\_ this point that we need to formulate strict laws to end cruelty to animals.

Ans  A. with

B. at

C. on

D. to

Question ID : 54062624763

Status : Answered

Chosen Option : C

Q.16 Select the most appropriate option to fill in the blanks.

She \_\_\_\_\_ advantage \_\_\_\_\_ her parents' good mood and asked if she could go on a vacation.

Ans  A. took; at

B. caught; at

C. made; of

D. took; of

Question ID : 54062624778

Status : Answered

Chosen Option : A

Q.17 Select the most appropriate option to fill in the blank.

This was the first time Leslie had gone to New York City \_\_\_\_\_.

Ans  A. on his own

B. in his own

C. at his own

D. by his own

Question ID : 54062624777

Status : Answered

Chosen Option : B

Q.18 Select the option that expresses the given sentence in passive voice.

We had submitted our assignment before the due date.

Ans  A. Our assignment was submitted before the due date.

B. Our assignment is submitted before the due date.

C. Our assignment had been submitted before the due date.

D. Our assignment is being submitted before the due date.

Question ID : 54062624773

Status : Answered

Chosen Option : B

**Q.19 Select the kind of sentence.**

They were fond of music, played multiple musical instruments and enjoyed singing.

Ans  A. Complex sentence  
 B. Compound sentence  
 C. Compound-complex sentence  
 D. Simple sentence

Question ID : 54062624784

Status : Answered

Chosen Option : B

**Q.20 Select the most appropriate option to fill in the blank.**

My brother walks \_\_\_\_\_ than I do.

Ans  A. fast  
 B. faster  
 C. fastest  
 D. more fast

Question ID : 54062624770

Status : Answered

Chosen Option : B

**Q.21 The following sentence has been split into four segments. Identify the segment that contains a grammatical error.**

I am hopeful / that India will / win gold / in the Olympics this time.

Ans  A. in the Olympics this time.  
 B. I am hopeful  
 C. that India will  
 D. win gold

Question ID : 54062624769

Status : Answered

Chosen Option : A

**Q.22 The following sentence has been split into four segments. Identify the segment that contains a grammatical error.**

I am thankful to my instructor / because he readily allowed me / to keep his books / for few days.

Ans  A. for few days.  
 B. I am thankful to my instructor  
 C. because he readily allowed me  
 D. to keep his books

Question ID : 54062624762

Status : Answered

Chosen Option : C

**Q.23 Select the INCORRECTLY spelt word in the given sentence.**

The noun inference means forming of conclusion from the previous statements or actions.

Ans  A. conclusion

B. inference

C. previous

D. statements

Question ID : 54062624782

Status : Answered

Chosen Option : B

**Q.24 Select the correctly spelt word.**

Ans  A. Committee

B. Absense

C. Acheive

D. Acknowlege

Question ID : 54062624783

Status : Answered

Chosen Option : A

**Q.25 Select the most appropriate meaning of the given idiom.**

To bury a hatchet

Ans  A. To end hostility or enmity

B. To stop overthinking

C. To plant a tree

D. To find a place of rest

Question ID : 54062624780

Status : Answered

Chosen Option : A

**Q.26 निम्नलिखित वाक्यों में से मिश्र वाक्य है।**

Ans  A. मैंने परीक्षा दी, पर मैं फेल हो गया।

B. दो जोड़ी जूतों में से तुम कोई भी ले लो।

C. अपनी मिलनसारी से उसने कई मित्र बना लिए।

D. जब सवेरा हुआ, तब हम लोग बाहर गए।

Question ID : 54062624793

Status : Answered

Chosen Option : D

Q.27 वाक्य विन्यास की दृष्टि से अशुद्ध वाक्य का चयन कीजिए।

Ans  A. यह गाय का असली दूध है।  
 B. उसने उनके गले में एक गेंदे की माला डाल दी।  
 C. रेलवे के कई कर्मचारी पकड़े गए।  
 D. चोरी का माल पुलिस द्वारा बरामद हो गया।

Question ID : 54062624787

Status : Answered

Chosen Option : B

Q.28 दिए गए वाक्य के खाली स्थान के लिए सबसे उपयुक्त विकल्प है।

शिव को पति रूप में पाने के लिए पार्वती ने \_\_\_\_\_ की।

Ans  A. पूजा  
 B. उपासना  
 C. आराधना  
 D. अर्चना

Question ID : 54062624789

Status : Answered

Chosen Option : A

Q.29 'चंद्रशेखर' में है।

Ans  A. बहुबीहि समास  
 B. द्वंद्व समास  
 C. तत्पुरुष समास  
 D. द्विगु समास

Question ID : 54062624801

Status : Answered

Chosen Option : A

Q.30 वाक्य विन्यास की दृष्टि से शुद्ध वाक्य का चयन कीजिए।

Ans  A. उसने मोती का एक हार खरीदा।  
 B. एक पानी का गिलास लाओ।  
 C. ज़बरदस्ती सरकार जो चाहे सो कराए।  
 D. कई कचहरी के वकील घायल हो गए।

Question ID : 54062624788

Status : Answered

Chosen Option : C

Q.31 'बंदर छत से कूद पड़ा।' वाक्य में कारक है।

Ans  A. करणकारक  
 B. अपादानकारक  
 C. सम्प्रदानकारक  
 D. अधिकरण कारक

Question ID : 54062624798

Status : Answered

Chosen Option : A

Q.32 निम्न में से किस युग्म का अर्थ क्रमशः आदत एवं तीर होता है।

Ans  A. बान एवं बाण  
 B. वार एवं बाण  
 C. बान एवं बार  
 D. बार एवं बाण

Question ID : 54062624803

Status : Answered

Chosen Option : A

Q.33 'दुर्गति' का सन्धि विच्छेद है।

Ans  A. दुः + गति  
 B. दु + गति  
 C. दुरः + गति  
 D. दुर + गति

Question ID : 54062624799

Status : Answered

Chosen Option : D

Q.34 दिए गए शब्दों में से किस शब्द में 'आहट' प्रत्यय लगाकर नवीन शब्द बनेगा?

Ans  A. कड़वा  
 B. मिंदा  
 C. मीठा  
 D. धड़क

Question ID : 54062624796

Status : Answered

Chosen Option : A

Q.35 'कुत्ता भी दुम हिलाकर बैठता है।' लोकोक्ति निम्न में से किस संदर्भ में प्रयुक्त होती है।

Ans  A. वफादारी के संदर्भ में  
 B. सफाई के संदर्भ में  
 C. पहरेदारी के संदर्भ में  
 D. लालच के संदर्भ में

Question ID : 54062624805

Status : Answered

Chosen Option : B

Q.36 'पुत्रशोक' का समास विग्रह है।

Ans  A. पुत्र पर शोक  
 B. पुत्र से शोक  
 C. पुत्र के लिए शोक  
 D. पुत्र का शोक

Question ID : 54062624800

Status : Answered

Chosen Option : C

Q.37 दिए गए शब्दों में से 'तट' का पर्याय नहीं है।

Ans  A. किनारा  
 B. कुल  
 C. कूल  
 D. तीर

Question ID : 54062624811

Status : Answered

Chosen Option : C

Q.38 'संकल्प' में उपसर्ग है।

Ans  A. सम  
 B. सन  
 C. सम्  
 D. सन्

Question ID : 54062624795

Status : Answered

Chosen Option : C

Q.39 'चमचा' किस भाषा का शब्द है।

Ans  A. अरबी  
 B. तुर्की  
 C. अंग्रेज़ी  
 D. उर्दू

Question ID : 54062624809

Status : Answered

Chosen Option : B

Q.40 निम्न में से तद्दव - तत्सम का कौनसा युग्म सुमेलित नहीं है।

Ans  A. अमिय - अमृत  
 B. अठखेली - अष्ट  
 C. अदरक - आद्रक  
 D. अणि - अनी

Question ID : 54062624808

Status : Answered

Chosen Option : B

Q.41 दिए गए वाक्यों में से वर्तनी की दृष्टि से शुद्ध वाक्य है।

Ans  A. मुझे इस आदमी का पता मालूम नहीं है।  
 B. बच्चे को पौष्टिक आहार चाहिए।  
 C. इस पेड़ की उचाई कितनी है?  
 D. वर और वधु मंडप में आ गए।

Question ID : 54062624807

Status : Answered

Chosen Option : B

Q.42 निम्नलिखित वाक्यों में से संयुक्त वाक्य है।

Ans  A. विद्या से ज्ञान बढ़ता है, विचारशक्ति प्राप्त होती है और मान मिलता है।  
 B. उत्तर देने का यह जो ढंग है, ठीक नहीं है।  
 C. परिश्रम करके सफलता प्राप्त करो।  
 D. दोनों में से कोई भी काम पूरा नहीं हुआ।

Question ID : 54062624794

Status : Answered

Chosen Option : A

Q.43 'अचानक', 'ठीक', आदि हैं।

Ans  A. संयोजक क्रियाविशेषण  
 B. योगिक क्रियाविशेषण  
 C. स्थानीय क्रियाविशेषण  
 D. मूल क्रियाविशेषण

Question ID : 54062624797

Status : Not Answered

Chosen Option : --

Q.44 दिए गए वाक्य के खाली स्थान के लिए सबसे उपयुक्त विकल्प है।

उमेश की \_\_\_\_\_ है कि वैसाख से पहले ही उसका लग्न हो जाए।

Ans  A. अभिलाषा  
 B. इच्छा  
 C. आवश्यकता  
 D. आकांक्षा

Question ID : 54062624790

Status : Answered

Chosen Option : B

Q.45 निम्नलिखित शब्दों में से किसका अर्थ –सखी, पंक्ति, मान्यवर, गीला होता है।

Ans  A. आला  
 B. आली  
 C. आल  
 D. अलि

Question ID : 54062624810

Status : Not Answered

Chosen Option : --

Q.46 'तुम्हारी घड़ी नौकर ने कहीं रख दी होगी।' वाक्य उदाहरण है।

Ans  A. सामान्य भूतकाल  
 B. पूर्ण भूतकाल  
 C. आसन्न भूतकाल  
 D. संदिग्ध भूतकाल

Question ID : 54062624792

Status : Not Answered

Chosen Option : --

Q.47 'कली खिलना' मुहावरे का अर्थ है।

Ans  A. वयस्क होना  
 B. बाहार आना  
 C. खुश होना  
 D. विवाह होना

Question ID : 54062624804

Status : Answered

Chosen Option : A

Q.48 'आप ऐसे बोलते हैं, मानो मुख से फूल झड़ते हों।' वाक्य उदाहरण है।

Ans  A. सामान्य भूत काल  
 B. आसन्न भूतकाल  
 C. सम्भाव्य वर्तमान काल  
 D. सामान्य वर्तमान काल

Question ID : 54062624791

Status : Answered

Chosen Option : C

Q.49 दिए गए वाक्यों में से वर्तनी की दृष्टि से अशुद्ध वाक्य है।

Ans  A. भ्रमवश मैंने रस्सी को साँप समझ लिया।  
 B. आपका सामान सुरक्षित है।  
 C. संगीत कक्ष में विविध वाध यंत्र रखे थे।  
 D. वह बड़ी निष्ठा और लगन से काम करता है।

Question ID : 54062624806

Status : Answered

Chosen Option : C

Q.50 'अथाह' का विलोम है।

Ans  A. गहरा  
 B. न्यून  
 C. छिछला  
 D. ऊँचा

Question ID : 54062624802

Status : Not Answered

Chosen Option : --

Section : Accountancy Auditing and Income tax

Q.1 The receipts and payments a/c of White Horse Sports Club for the year ended 31 March 2021 shows an amount of Rs. 75,000 as subscriptions received. Subscriptions outstanding as of 31 March 2020 and 31 March 2021 is Rs. 2,500 and Rs. 3,600, respectively. Subscriptions received in advance as of 31 March 2021 is Rs. 4,500, while the corresponding figure as on 31 March 2020 was Rs. 5,600. The amount of subscriptions to be credited to the income and expenditure a/c should be:

Ans  A. Rs. 84,000  
 B. Rs. 86,200  
 C. Rs. 77,200  
 D. Rs. 79,000

Question ID : 54062624838

Status : Not Answered

Chosen Option : --

Q.2 If an immovable property is purchased on 18 June, the due date for deposit of TDS on the purchase consideration is:

Ans  A. 15 July  
 B. 31 July  
 C. 7 July  
 D. 30 July

Question ID : 54062624886

Status : Answered

Chosen Option : B

Q.3 Department P of Vaidya and Sons transfers goods to department Q at a price that includes a mark-up of 25% on cost. If the closing stock of department A is Rs. 65,000, stock reserve will be created for:

Ans  A. Rs. 16,250  
 B. Rs. 48,750  
 C. Rs. 13,000  
 D. Rs. 52,000

Question ID : 54062624833

Status : Answered

Chosen Option : A

Q.4 AB & Co. has a capital of Rs. 50,000. Its liabilities are equal to 75% of its assets. The liabilities of AB & Co. are:

Ans  A. Rs. 1,20,000  
 B. Rs. 1,75,000  
 C. Rs. 1,50,000  
 D. Rs. 2,00,000

Question ID : 54062624841

Status : Answered

Chosen Option : D

Q.5 The rights and duties of an auditor are covered under \_\_\_\_\_ of the Companies Act 2013.

Ans  A. Section 153  
 B. Section 141  
 C. Section 128  
 D. Section 143

Question ID : 54062624867

Status : Not Answered

Chosen Option : --

Q.6 Mr. A sells goods for Rs. 3,00,000 to Mr. B and Mr. B accepts a bill of exchange for the same amount. Mr. A endorses the bill to his supplier, Mr. C. If Mr. B dishonours the bill on the due date, the entry to be passed in Mr. A's books (ignoring noting charges) would be:

Ans  A. Mr. B's A/c Dr Rs. 3,00,000  
To Bills Payable A/c Rs. 3,00,000  
 B. Mr. C's A/c Dr Rs. 3,00,000  
To Bills Receivable A/c Rs. 3,00,000  
 C. Mr. B's A/c Dr Rs. 3,00,000  
To Mr. C's A/c Rs. 3,00,000  
 D. Bills Receivable A/c Dr Rs. 3,00,000  
To Mr. B's A/c Rs. 3,00,000

Question ID : 54062624820

Status : Answered

Chosen Option : C

Q.7 Sec 194B requires deduction of tax at source at the rate of \_\_\_\_\_ from winnings of lotteries, cross word puzzles or card games or other games, if the amount of winnings exceeds Rs. \_\_\_\_\_.

Ans  A. 20 percent; 7,500  
 B. 30 percent; 10,000  
 C. 10 percent; 5,000  
 D. 25 percent; 6,000

Question ID : 54062624879

Status : Answered

Chosen Option : B

Q.8 A self-balancing system requires the maintenance of \_\_\_\_\_ ledgers.

Ans  A. 5  
 B. 3  
 C. 2  
 D. 4

Question ID : 54062624824

Status : Not Answered

Chosen Option : --

Q.9 Which of the following expenses is NOT considered in calculating the gross profit of a manufacturing concern?

Ans  A. Carriage outward  
 B. Freight inward  
 C. Fuel and power consumed  
 D. Royalties on production

Question ID : 54062624813

Status : Not Answered

Chosen Option : --

Q.10 Under Sec 194, TDS is deducted on dividend received by resident shareholders if the amount of dividend exceeds:

Ans  A. Rs. 20,000  
 B. Rs. 5,000  
 C. Rs. 15,000  
 D. Rs. 10,000

Question ID : 54062624878

Status : Answered

Chosen Option : B

Q.11 On 1 July 2021, A sells goods for Rs. 4,00,000 to B and draws a bill at four months for the amount. B accepts it and returns it to A. On 4 September 2021, B retires his acceptance under rebate of 12% per annum. The entry to be passed in the books of B would be:

Ans  A. Bills Receivable A/c Dr Rs. 4,00,000  
To Bank A/c Rs. 3,92,000  
To Rebate Income A/c Rs. 8,000  
 B. Bank A/c Dr Rs. 3,96,000  
Rebate on Bills A/c Dr Rs. 4,000  
To Bills Receivable A/c Rs. 4,00,000  
 C. Bank A/c Dr Rs. 3,92,000  
Rebate on Bills A/c Dr Rs. 8,000  
To Bills Receivable A/c Rs. 4,00,000  
 D. Bills Payable A/c Dr Rs. 4,00,000  
To Bank A/c Rs. 3,92,000  
To Rebate Income A/c Rs. 8,000

Question ID : 54062624822

Status : Answered

Chosen Option : B

**Q.12 Which of the following is the primary objective of an audit?**

Ans  A. To detect and prevent frauds  
 B. To detect undervaluation or overvaluation of inventories  
 C. To give a true and fair view of the affairs of the company as at the end of the financial year and profit and loss for the financial year  
 D. To detect and prevent errors

Question ID : 54062624861

Status : Answered

Chosen Option : C

**Q.13 Which of the following is an example of external evidence obtained during vouching?**

Ans  A. Bank statements obtained from the bankers  
 B. Carbon copies of cash memos issued to customers  
 C. Wages book maintained by the payroll department  
 D. Bin cards maintained by the storekeeper

Question ID : 54062624864

Status : Answered

Chosen Option : A

**Q.14 \_\_\_\_\_ of depreciation is most appropriate for a copper mine.**

Ans  A. Depletion method  
 B. Straight line method  
 C. Annuity method  
 D. Diminishing balance method

Question ID : 54062624828

Status : Not Answered

Chosen Option : --

**Q.15 Which of the following items is NOT capital expenditure?**

Ans  A. Cost of demolishing temporary structures erected on the site during construction of a residential colony  
 B. Amount spent on replacing a worn-out part of machinery  
 C. Amount spent on obtaining a licence for running a bar and restaurant  
 D. Fees paid to lawyers for vetting title deeds of land purchased

Question ID : 54062624835

Status : Answered

Chosen Option : A

**Q.16** Cash paid to Hemant Joshi, Rs. 800 was debited to Hiral Joshi as Rs. 8,000. This is an example of:

Ans  A. compensating error  
 B. error of omission  
 C. error of commission  
 D. error of principle

Question ID : 54062624852

Status : Answered

Chosen Option : D

**Q.17** Section 80GG provides deduction in respect of:

Ans  A. donations to certain funds and charitable institutions  
 B. contributions by companies to political parties or an electoral trust  
 C. rent paid by an assessee who does not receive House Rent Allowance from employer  
 D. donations for scientific research or rural development

Question ID : 54062624877

Status : Answered

Chosen Option : A

**Q.18** Select the correct statement.

Under the sectional balancing system:

Ans  A. a separate trial balance can be made from sectional ledgers  
 B. an adjustment account for the general ledger is opened in the subsidiary ledgers  
 C. double entry is ensured by opening control accounts in the subsidiary ledgers and the general ledger  
 D. the total account for each of the subsidiary ledgers is opened in the general ledger

Question ID : 54062624826

Status : Not Answered

Chosen Option : --

**Q.19** On 1 Nov 2021, Mr. P draws a bill of exchange on Mr. Q for Rs. 5,00,000 for maturity after 3 months. The maturity date of the bill would be:

Ans  A. 3 Feb 2022  
 B. 1 Feb 2022  
 C. 2 Feb 2022  
 D. 4 Feb 2022

Question ID : 54062624819

Status : Answered

Chosen Option : D

Q.20 Section 194K requires deduction of tax at source at \_\_\_\_\_ on \_\_\_\_\_.

Ans  A. 20 percent; payment of commission or brokerage  
 B. 10 percent; payment by way of rent  
 C. 20 percent; payment to contractors  
 D. 10 percent; dividends from mutual funds exceeding Rs. 5,000

Question ID : 54062624881

Status : Answered

Chosen Option : C

Q.21 Section 194I deals with deduction of tax in respect of:

Ans  A. payment of commission or brokerage  
 B. payment of professional and technical fees  
 C. payment to contractors  
 D. payment of rent

Question ID : 54062624880

Status : Answered

Chosen Option : B

Q.22 \_\_\_\_\_ can rise because of failure to differentiate between capital and revenue expenditure or capital and revenue receipts.

Ans  A. Errors of principle  
 B. Errors of commission  
 C. Errors of omission  
 D. Compensating errors

Question ID : 54062624853

Status : Answered

Chosen Option : D

Q.23 Which of the following is NOT a two-sided error?

Ans  A. Purchases book was overcast by Rs. 3,400.  
 B. An amount of Rs. 2,000 received from Mr. A was wrongly credited to Mr. B's account.  
 C. A sales return of Rs. 1,000 is completely omitted from sales return book and hence not posted to customer's account.  
 D. Furniture purchased for Rs. 5,000 was entered in the purchases book.

Question ID : 54062624855

Status : Answered

Chosen Option : A

Q.24 \_\_\_\_\_ is appointed as the e-TDS intermediary.

Ans  A. Clearing Corporation of India Limited  
 B. National Securities Depository Limited  
 C. Stock Holding Corporation of India Limited  
 D. Central Depositories Services Limited

Question ID : 54062624884

Status : Not Answered

Chosen Option : --

Q.25 Which of the following errors will NOT affect the trial balance?

Ans  A. Amount paid to a supplier Rs. 12,000 is wrongly credited to the supplier's account  
 B. Discount offered on cash sales Rs. 500 recorded in the cash book but not posted to the ledger  
 C. Purchases of Rs. 4,500 not entered in the purchases book  
 D. Amount of cash sales Rs. 349 wrongly posted to the ledger as Rs. 394

Question ID : 54062624849

Status : Answered

Chosen Option : A

Q.26 For the purpose of calculating tax exemption for house rent allowance under Income Tax Act, 1961, salary includes:

Ans  A. basic and dearness allowance plus employer's contribution to provident fund of the employee  
 B. basic and dearness allowance plus commission at a specified percentage of turnover achieved by the employee  
 C. basic salary only  
 D. basic and dearness allowance, if terms of employment allow

Question ID : 54062624871

Status : Answered

Chosen Option : A

Q.27 The creation of a provision for doubtful debts is required in accordance with the:

Ans  A. consistency convention  
 B. going concern concept  
 C. realisation concept  
 D. conservatism convention

Question ID : 54062624830

Status : Not Answered

Chosen Option : --

**Q.28** Which of the following transactions will NOT form part of the income and expenditure account of White Horse Country Club for the year ended 31 March 2021?

- (i) Depreciation of building Rs. 25,000
- (ii) Subscriptions received for the year 2021-22 Rs. 14,000
- (iii) Life Membership fees received from 1 member Rs. 2,50,000
- (iv) Amount received on sale of old newspapers and magazines Rs. 5,000

Ans  A. Both (i) and (ii)

B. Both (iii) and (iv)

C. Both (ii) and (iii)

D. Both (i) and (iv)

Question ID : 54062624837

Status : Answered

Chosen Option : C

**Q.29** The practice of verifying a transaction recorded in the books of account with the relevant documentary evidence is known as \_\_\_\_\_.

Ans  A. posting

B. vouching

C. verification

D. ledger scrutiny

Question ID : 54062624862

Status : Answered

Chosen Option : B

**Q.30** Which of the following options are INCORRECT?

A reserve:

- (i) is an appropriation of profit
- (ii) is created to cover a known liability or expected future loss
- (iii) is a charge against profits
- (iv) is meant to strengthen the financial position of the business

Ans  A. Both (i) and (ii)

B. Both (ii) and (iv)

C. Both (iii) and (iv)

D. Both (ii) and (iii)

Question ID : 54062624831

Status : Answered

Chosen Option : C

**Q.31** Select the correct option if assets are to be arranged in the order of liquidity.

Ans  A. Cash at bank, Bills Receivable, Furniture, Land, Goodwill

B. Goodwill, Land, Furniture, Cash at bank, Bills Receivable

C. Furniture, Goodwill, Land, Bills Receivable, Cash at bank

D. Land, Bills Receivable, Goodwill, Cash at bank, Furniture

Question ID : 54062624814

Status : Answered

Chosen Option : A

Q.32 The due date for filing the TDS return for the quarter January to March for F.Y. 2021-22 is:

Ans  A. 31 March 2022  
 B. 30 June 2022  
 C. 31 May 2022  
 D. 30 April 2022

Question ID : 54062624885

Status : Answered

Chosen Option : D

Q.33 An auditor must inspect the \_\_\_\_\_ in order to verify the ownership of a building purchased during the accounting period.

Ans  A. certificate issued by architect authorizing the fitness of the building  
 B. resolution passed by the board of Directors authorising the purchase  
 C. registered title deeds for the building  
 D. receipt for the amount paid at the time of purchase

Question ID : 54062624866

Status : Answered

Chosen Option : C

Q.34 As per Section 198 of the Companies Act, 2013, which of the following should NOT be deducted for calculating net profit for the purpose of managerial remuneration?

Ans  A. Loss on sale of a foreign subsidiary  
 B. Bonus or commission payable to company staff  
 C. Interest on debentures  
 D. Directors' sitting fees

Question ID : 54062624860

Status : Answered

Chosen Option : C

Q.35 Deductions under Chapter VI-A of the Income Tax Act, 1961 are allowed after excluding which of the following incomes from the gross total income?

(i) Income from house property  
(ii) Long-term capital gains  
(iii) Short-term capital gains under Section 111A  
(iv) Income from lotteries

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

Question ID : 54062624875

Status : Answered

Chosen Option : D

Q.36 While preparing a bank reconciliation statement which of the following must be added to the favourable balance as per the cash book to arrive at the balance as per the passbook?

Ans  A. Bank charges  
 B. Direct payment by customers into the bank  
 C. Insurance premium paid by the bank  
 D. Dishonoured cheques

Question ID : 54062624845

Status : Answered

Chosen Option : B

Q.37 Gross profit = Net sales - \_\_\_\_.

Ans  A. Trade expenses  
 B. Total expenses  
 C. Closing stock  
 D. Cost of goods sold

Question ID : 54062624812

Status : Answered

Chosen Option : D

Q.38 The purpose of \_\_\_\_\_ is to eliminate unrealised profit in unsold inventory held by a department at the end of the financial year.

Ans  A. memorandum mark-up account  
 B. memorandum stock account  
 C. stock adjustment account  
 D. stock reserve

Question ID : 54062624832

Status : Not Answered

Chosen Option : --

Q.39 A current asset is one which is expected to be realised within \_\_\_\_\_ months after the reporting date.

Ans  A. 6  
 B. 18  
 C. 12  
 D. 24

Question ID : 54062624857

Status : Answered

Chosen Option : C

**Q.40 Chapter VI- A of the Income Tax Act deals with:**

Ans  A. set-off or carry forward of losses  
 B. incomes which do not form part of total income  
 C. income of other persons included in the assessee's income  
 D. deductions to be made in computing total income

Question ID : 54062624874

Status : Answered

Chosen Option : B

**Q.41 Which of the following is the correct treatment for the adjustment of unpaid salaries as on 31 March 2021?**

Ans  A. Debit Outstanding salaries A/c, credit Salaries A/c and show as Current assets in the balance sheet.  
 B. Debit Salaries A/c, credit Outstanding salaries A/c and show as Current liabilities in the balance sheet.  
 C. Debit Outstanding salaries A/c, credit Salaries A/c and show as Current liabilities in the balance sheet.  
 D. Debit Salaries A/c, credit Outstanding salaries A/c and show as Current assets in the balance sheet.

Question ID : 54062624816

Status : Answered

Chosen Option : C

**Q.42 Depreciation is a process of \_\_\_\_\_ of a fixed asset over its useful life.**

Ans  A. allocating the cost  
 B. valuation  
 C. maintaining the value  
 D. measuring the cost

Question ID : 54062624827

Status : Answered

Chosen Option : B

**Q.43 A cashier can commit a fraud by:**

Ans  A. under casting the payments side of the cash book  
 B. under casting the wage book  
 C. overcasting the receipts side of the cash book  
 D. overcasting the payments side of the cash book

Question ID : 54062624865

Status : Answered

Chosen Option : D

**Q.44** XYZ Radiology Centre acquired a new imported X-ray machine for Rs. 10,50,000. Octroi paid on the machine was Rs. 5,000. Expenses of setting up and starting the machine was Rs. 2,000. The Centre spent Rs. 2,500 on distribution of flyers, advertising the new facility, and Rs. 50,000 on an inaugural ceremony by the District Collector. The amount that can be classified as capital expenditure would be:

Ans  A. Rs. 10,59,500

B. Rs. 11,04,500

C. Rs. 10,55,000

D. Rs. 10,57,000

Question ID : 54062624836

Status : Answered

Chosen Option : A

**Q.45** As per the Companies (Audit and Auditors) Rules 2014, an auditor who discovers that fraud has been committed must report to the \_\_\_\_\_.

Ans  A. SEBI

B. Central government

C. Registrar of companies

D. State government

Question ID : 54062624870

Status : Answered

Chosen Option : A

**Q.46** Which of the following is an example of a representative personal account?

Ans  A. Outstanding rent A/c

B. Factory building A/c

C. Mehta and Sons A/c

D. Wages and salaries A/c

Question ID : 54062624842

Status : Answered

Chosen Option : C

**Q.47** Which of the following errors is NOT an example of clerical error?

Ans  A. Amount received from customer Mr. Shyam is wrongly debited to his account.

B. Sales of Rs. 5,200 are recorded in sales book but not posted to the customer's ledger account.

C. The amount spent on the inauguration ceremony of a new factory building is debited to Factory Building A/c.

D. Purchases of Rs. 8700 are not entered in the purchases book.

Question ID : 54062624851

Status : Answered

Chosen Option : B

**Q.48** Anil retired from XYZ Ltd. after 28 years of service and received a gratuity of Rs.12 lakh. His last drawn salary (basic + DA) was Rs. 1,00,000 per month. If Anil is not covered by the Payment of Gratuity Act, 1972, the exemption under sec 10(10) in respect of gratuity is:

Ans  A. Rs. 20,00,000  
 B. Rs. 12,00,000  
 C. Rs. 16,15,385  
 D. Rs. 14,00,000

Question ID : 54062624873

Status : Not Answered

Chosen Option : --

**Q.49** Mr. Nandlal Jhaveri decided to convert his sole proprietary jewellery business into a company of which he is the only member. As per the Companies Act 2013, this company is not required to prepare a:

Ans  A. profit and loss account  
 B. cash flow statement  
 C. statement of changes in equity  
 D. balance sheet

Question ID : 54062624859

Status : Answered

Chosen Option : C

**Q.50** Which of the following is NOT an essential point to be observed during vouching?

Ans  A. The voucher is duly authorised.  
 B. The voucher must cover an item which is strictly a revenue expense or income.  
 C. The voucher date falls within the accounting period.  
 D. The voucher is supported by relevant documentary evidence.

Question ID : 54062624863

Status : Answered

Chosen Option : B

**Q.51** Fill in the blank.

In preparing the income and expenditure account for the year, \_\_\_\_\_ are NOT considered.

Ans  A. current year's capital expenses  
 B. incomes outstanding for current year  
 C. non-cash items  
 D. current year's revenue expenses

Question ID : 54062624840

Status : Answered

Chosen Option : A

**Q.52 Which of the following statements about Section 194IA of Income Tax Act, 1961 is FALSE?**

Ans  A. It is applicable to transfer of immovable property by resident transferors.  
 B. The rate of TDS is 1% plus surcharge and health and education cess.  
 C. It is not applicable to transfer of agricultural land.  
 D. It is not applicable if the consideration for transfer is less than Rs. 50 lakhs.

Question ID : 54062624882

Status : Answered

Chosen Option : C

**Q.53 Which of the following is a taxable perquisite?**

Ans  A. Payment of membership fees to Taj Holiday Home by ABC Ltd. on behalf of Mr. Verma, the managing director of the company  
 B. Value of free rations given to Corporal Sher Singh, employed in the Indian Army  
 C. Free conveyance facility provided to Deepa for travel between her residence and office and back  
 D. Reimbursement of medical expenses incurred by Amit for himself and his family during the year

Question ID : 54062624872

Status : Answered

Chosen Option : A

**Q.54 Select the correct statement.**

Under a self-balancing system of ledgers, a purchase of goods is recorded by:

(i) Debiting Purchases A/c and crediting Bought ledger adjustment A/c in the general ledger  
(ii) Debiting the Bought ledger adjustment A/c, and crediting the General ledger adjustment A/c in the bought ledger  
(iii) Debiting the General ledger adjustment A/c, and crediting the Supplier's A/c in the bought ledger  
(iv) Debiting the Supplier's A/c, and crediting the General ledger adjustment A/c in the general ledger

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

Question ID : 54062624825

Status : Not Answered

Chosen Option : --

**Q.55 As per the Companies Act 2013, the balance sheet of a company must be in the format specified in \_\_\_\_\_ of the Companies Act.**

Ans  A. Schedule III  
 B. Schedule VI  
 C. Schedule V  
 D. Schedule IV

Question ID : 54062624856

Status : Answered

Chosen Option : B

Q.56 Which of the following is NOT an advantage of the self-balancing ledger system?

Ans  A. Ensuring correct classification of expenses as capital and revenue expenses  
 B. Strengthening internal check  
 C. Proving arithmetical accuracy  
 D. Enabling preparation of interim accounts

Question ID : 54062624823

Status : Answered

Chosen Option : D

Q.57 A credit entry in a real account means:

Ans  A. a decrease of an expense  
 B. a decrease in value of an asset  
 C. an increase in an income  
 D. an increase in the value of an asset

Question ID : 54062624843

Status : Answered

Chosen Option : B

Q.58 Deduction for repayment of loan taken for higher education is available under \_\_\_\_\_ of the Income Tax Act, 1961.

Ans  A. Sec 80C  
 B. Sec 80D  
 C. Sec 80H  
 D. Sec 80E

Question ID : 54062624876

Status : Answered

Chosen Option : D

Q.59 A draws a bill for an amount of Rs. 2,00,000 on B on 23 September 2020. The bill is payable after 4 months. What is the legal due date of the bill?

Ans  A. 23 January 2021  
 B. 25 January 2021  
 C. 24 January 2021  
 D. 26 January 2021

Question ID : 54062624821

Status : Answered

Chosen Option : A

**Q.60 Select the correct option:**

The receipts and payments a/c of a non-profit organization:

Ans  A. is prepared according to the accrual principle  
 B. cannot be used for ascertaining the surplus or deficit for the accounting year  
 C. is a summary of all cash and non-cash transactions for the year  
 D. is equivalent to the profit and loss account of a business enterprise

Question ID : 54062624839

Status : Answered

Chosen Option : A

**Q.61 Aman Brothers has an overdraft of Rs. 40,000 as per the Cash Book on 31 March. On 22 March, a cheque for Rs. 5,000 was issued to a supplier, but not presented for payment till 31 March. Dividend of Rs. 2,500 was directly credited to the bank on 27 March but was informed to Aman Brothers on 2 April. A cheque for Rs. 3,600 was deposited in the bank on 29 March, but payment was realised on 4 April. The overdraft as per passbook is:**

Ans  A. Rs. 36,100  
 B. Rs. 46,100  
 C. Rs. 38,900  
 D. Rs. 43,900

Question ID : 54062624846

Status : Answered

Chosen Option : A

**Q.62 जब XYZ लिमिटेड के प्रबंध निदेशक ने लेखा परीक्षक को सभी बोर्ड मीटिंग्स की मिनट बुक दिखाने से मना कर दिया, तो यह लेखा परीक्षक के \_\_\_\_\_ के अधिकार के विरुद्ध है।**

Ans  A. कंपनी के अधिकारियों से जानकारी और स्पष्टीकरण प्राप्त करने  
 B. कंपनी के खाते और वाउचर की बहियों तक पहुंच  
 C. ग्रहणाधिकार का प्रयोग करने  
 D. कंपनी के सदस्यों को रिपोर्ट करने

Question ID : 54062624868

Status : Answered

Chosen Option : A

**Q.63 ABC purchased a machine costing Rs. 5,00,000 with an estimated salvage value of Rs. 50,000 and an estimated useful running life of 10,000 hours. If the machine was run for 2000 hours in its first year, depreciation to be charged for the year would be:**

Ans  A. Rs. 80,000  
 B. Rs. 70,000  
 C. Rs. 90,000  
 D. Rs. 1,00,000

Question ID : 54062624829

Status : Not Answered

Chosen Option : --

**Q.64 Which of the following statements is TRUE regarding bills of exchange?**

Ans  A. The drawer and payee may be same person in case of a bill of exchange.  
 B. A bill of exchange generally has 2 parties – the drawer and the maker.  
 C. The acceptor of a bill of exchange is a creditor.  
 D. The maker of a promissory note is a creditor.

Question ID : 54062624818

Status : Answered

Chosen Option : C

**Q.65 If the head office has sent goods worth Rs. 1,00,000 to the branch but the branch has received goods worth only Rs. 65,000 by 31 March of the year, the entry to be passed in the books of the branch would be:**

Ans  A. Goods-in-Transit A/c Dr Rs. 35,000  
To Head Office A/c Rs. 35,000  
 B. No entry will be passed by branch and only head office will pass an entry  
 C. Head Office A/c Dr Rs. 35,000  
To Goods-in-Transit A/c Rs. 35,000  
 D. Goods-in-Transit A/c Dr Rs. 65,000  
To Head Office A/c Rs. 65,000

Question ID : 54062624834

Status : Answered

Chosen Option : D

**Q.66 The entire system of double entry book-keeping is based on the equation:**

Ans  A. Net profit = Gross profit – Cost of sales  
 B. Working capital = Current assets – Current liabilities  
 C. Gross profit = Net sales – Cost of goods sold  
 D. Capital = Assets – Liabilities

Question ID : 54062624844

Status : Answered

Chosen Option : D

**Q.67 Which of the following is an error of commission?**

Ans  A. Amount of Rs. 7,700 received from a customer, Ms. Neeta, credited to another customer, Ms. Tina's A/c  
 B. Purchase of new chairs and desks for office use for Rs. 40,000 recorded in purchases book  
 C. Amount spent on repairing the compound wall Rs. 12,000 debited to Buildings A/c  
 D. Sales of Rs. 500 not entered in sales book

Question ID : 54062624850

Status : Answered

Chosen Option : D

Q.68 E-TDS return is to be filed under \_\_\_\_\_ of the Income Tax Act, 1961.

Ans  A. Sec 203  
 B. Sec 204  
 C. Sec 206  
 D. Sec 205

Question ID : 54062624883

Status : Not Answered

Chosen Option : --

Q.69 Which of the following is NOT a current liability?

Ans  A. Deferred tax liabilities  
 B. Unpaid matured deposits and interest accrued thereon  
 C. Interest accrued and due on borrowings  
 D. Interest accrued but not due on borrowings

Question ID : 54062624858

Status : Answered

Chosen Option : D

Q.70 Which of the following is NOT a one-sided error?

Ans  A. Wrong carry forward  
 B. Posting to the wrong account  
 C. Wrong balancing  
 D. Wrong casting

Question ID : 54062624854

Status : Answered

Chosen Option : D

Q.71 A passbook shows a debit balance of Rs. 45,000 on 31 March. If cheques worth Rs. 7,500 are issued but not presented for payment, cheques worth Rs. 9,800 are deposited but not yet collected, and bank charges of Rs. 200 are debited by the bank but not recorded in the cash book, the balance as per the cash book should be:

Ans  A. Rs. 27,900  
 B. Rs. 47,500  
 C. Rs. 42,500  
 D. Rs. 42,900

Question ID : 54062624848

Status : Answered

Chosen Option : C

Q.72 In preparing a bank reconciliation statement which of the following should be deducted from the balance as per passbook to arrive at balance as per cash book?

Ans  A. Cheques received and entered in the bank column of cash book but not deposited  
 B. Amount of the cheques deposited but not collected  
 C. Interest directly debited by the bank  
 D. Interest directly credited by the bank

Question ID : 54062624847

Status : Answered

Chosen Option : D

Q.73 A copper mine is an example of:

Ans  A. a fictitious asset  
 B. a liquid asset  
 C. a wasting asset  
 D. an intangible asset

Question ID : 54062624815

Status : Answered

Chosen Option : C

Q.74 \_\_\_\_\_ has the right to conduct a supplementary audit under Sec 143(6)(a).

Ans  A. The Comptroller and Auditor General of India  
 B. A cost Auditor  
 C. A trustee of debenture holders  
 D. A tax Auditor

Question ID : 54062624869

Status : Answered

Chosen Option : A

Q.75 The manager of ABC Ltd. is entitled to a commission of 5% on net profits, after charging such commission. If the amount of commission payable for the year is Rs. 20,000, the net profit of ABC Ltd. after such commission would be:

Ans  A. Rs. 4,00,000  
 B. Rs. 4,20,000  
 C. Rs. 3,80,000  
 D. Rs. 3,99,000

Question ID : 54062624817

Status : Answered

Chosen Option : C