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Assistant Accountant
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Uttar Pradesh Power Corporation Limited

Participant ID	
Participant Name	
Test Center Name	
Test Date	29/01/2019
Test Time	2:00 PM - 5:00 PM
Subject	Assistant Accountant

Section : Computer Knowledge

Q.1 With respect to Microsoft Word documents, which of the following statements is FALSE?

Ans ☒ 1.

Footers help users to repeat content at the bottom of every page.

☒ 2.

Headers help users to repeat content at the top of every page.

☒ 3.

Page numbers can appear either at the top or the bottom of every page.

☒ 4.

A single document cannot have both Roman and Arabic numerals as page numbers.

Question ID : 7193991008

Status : Answered

Chosen Option : 4

Q.2 Which of the following statements related to the 'C' language is FALSE?

Ans ☒ 1. Every function definition must have a 'return' statement.

☒ 2.

The parameter values used to call a function are called 'actual' parameters.

☒ 3.

Function prototype specifies a function's name, return type, and parameters.

☒ 4.

A function may and may not return a value.

Question ID : 7193991028

Status : Answered

Chosen Option : 1

Q.3 यदि 'C' भाषा में वेरिएबल की भंडारण क्लास को 'register' के रूप में निर्दिष्ट किया गया है तो इस पर निम्न में से कौन सा ऑपरेटर लागू नहीं किया जा सकता?

Ans ☒ 1. !

☒ 2. --

☒ 3. &

☒ 4. ++

Question ID : 7193991030
Status : Answered
Chosen Option : 1

Q.4 What is the full-form of CMOS, which is a computer chip responsible for storing settings of a computer system?

- Ans
- ☒ 1. Complementary Memory Semiconductor
 - ☒ 2. Complementary Metal-Oxide System
 - ☒ 3. Complementary Metal-Oxide Semiconductor
 - ☒ 4. Common Metal-Oxide Semiconductor

Question ID : 7193991048
Status : Answered
Chosen Option : 4

Q.5 Which of the following operations adds content from the clipboard to your Word document?

- Ans
- ☒ 1. Copy
 - ☒ 2. Paste
 - ☒ 3. Cut
 - ☒ 4. Hyphenation

Question ID : 7193991007
Status : Answered
Chosen Option : 2

Q.6 What is the size of the source port in a TCP header?

- Ans
- ☒ 1. 16 bytes
 - ☒ 2. 32 bytes
 - ☒ 3. 16 bits
 - ☒ 4. 32 bits

Question ID : 7193991017
Status : Answered
Chosen Option : 4

Q.7 'C' भाषा में निम्नलिखित में से किसका उपयोग डेटा प्रकार या वैरिएबल के भंडारण आकार का पता लगाने के लिए किया जा सकता है?

- Ans
- ☒ 1. sizeof
 - ☒ 2. void
 - ☒ 3. const
 - ☒ 4. typedef

Question ID : 7193991024
Status : Answered
Chosen Option : 3

Q.8 निम्नलिखित में से किस नेटवर्क टोपोलॉजी में किन्हीं भी दो नोड्स के बीच संचार बहुत तेज है?

- Ans
- ☒ 1. रिंग
 - ☒ 2. बस
 - ☒ 3. मेश
 - ☒ 4. स्टार

Question ID : 7193991049
Status : Answered
Chosen Option : 3

Q.9 'C' भाषा में निम्नलिखित में से कौन सा विकल्प एक वैध कीवर्ड नहीं है?

- Ans
- ☒ 1. type
 - ☒ 2. auto
 - ☒ 3. break
 - ☒ 4. enum

Question ID : 7193991025
Status : Answered
Chosen Option : 4

Q.10 'C' भाषा के संबंध में निम्न में से कौन सा/से कथन सही है/हैं?

- (i) पूरे ऐरे की बजाय ऐरे का एक हिस्सा फंक्शन में पास किया जा सकता है।
- (ii) अंकीय ऐरे तत्वों को प्रारम्भिक मान निर्दिष्ट नहीं किए जा सकते यदि ऐरे को पॉइंटर वेरिएबल के रूप में परिभाषित किया गया हो।

- Ans
- ☒ 1. न तो (i) और न ही (ii)
 - ☒ 2. दोनों (i) और (ii)
 - ☒ 3. केवल (ii)
 - ☒ 4. केवल (i)

Question ID : 7193991034
Status : Answered
Chosen Option : 2

Q.11 बताएं कि निम्नलिखित कथन सही हैं या गलत हैं।

- (i) FTP को डाउनलोड बाधित होने के बाद फिर से डाउनलोड शुरू करने की क्षमता के साथ मुख्य रूप से बड़ी फ़ाइल स्थानांतरण के लिए डिज़ाइन किया गया है।
- (ii) किसी भी डेटा के प्रवाहित होने से पहले TCP दोनों सिरों पर कनेक्शन स्थापित करता है।

- Ans
- ☒ 1. (i) - सही, (ii) - गलत
 - ☒ 2. (i) - सही, (ii) - सही
 - ☒ 3. (i) - गलत, (ii) - सही

 4. (i) - गलत, (ii) - गलत

Question ID : 7193991050
Status : Answered
Chosen Option : 2

Q.1
2 In ASP.NET, each session uses a unique _____ bits identifier.

- Ans  1. 60
 2. 180
 3. 120
 4. 30

Question ID : 7193991039
Status : Answered
Chosen Option : 3

Q.1
3 'C' भाषा में निम्नलिखित फंक्शन परिभाषा पर विचार करें:

```
int f(int x, int y)
{ x = x+y; y = x-y; x=x-y; printf("%d, %d", x, y);}
```

यदि मुख्य प्रोग्राम में फंक्शन को f(3, 9); के रूप में कॉल किया जाता है तो आउटपुट कितनी होगी?

- Ans  1. 3, 9
 2. 12, 9
 3. 3, 12
 4. 9, 3

Question ID : 7193991029
Status : Answered
Chosen Option : 1

Q.1
4 'C' भाषा में निम्न union वेरिएबल घोषणा पर विचार करें:

```
union data {
    int a;
    float b;
    char string[20];
} data1;
```

यदि char, int, और float वेरिएबल को क्रमशः 1, 2, and 4 बाइट्स मेमोरी स्पेस आवंटित किया जाता है तो union वेरिएबल data1 की मेमोरी साईज कितनी होगी?

- Ans  1. 20 bytes
 2. 2 bytes
 3. 4 bytes
 4. 1 byte

Question ID : 7193991033
Status : Answered
Chosen Option : 1

Q.1 5 Which of the following storage devices directly interacts with the CPU?

- Ans
- ☒ 1. Tertiary Storage
 - ☒ 2. Secondary Storage
 - ☒ 3. Primary Storage
 - ☒ 4. Hard Disk

Question ID : 7193991001
Status : Answered
Chosen Option : 3

Q.1 6 'C' भाषा में, स्थानीय वैरिएबल को _____ बनाने से, वे फंक्शन कॉल के बीच अपने मान कायम रख सकते हैं।

- Ans
- ☒ 1. register
 - ☒ 2. extern
 - ☒ 3. static
 - ☒ 4. auto

Question ID : 7193991031
Status : Answered
Chosen Option : 3

Q.1 7 Which of the following assembly includes the core set of .NET common exception types, data types and numerous other fundamental building blocks?

- Ans
- ☒ 1. mscorlib.dll and System.dll
 - ☒ 2. System.Data.dll
 - ☒ 3. System.Web.dll
 - ☒ 4. System.Configuration.dll

Question ID : 7193991040
Status : Answered
Chosen Option : 3

Q.1 8 Which of the following statements about an operating system is FALSE?

- Ans
- ☒ 1. It ensures that computer system components like hard disk and RAM never crash or malfunction.
 - ☒ 2. It works as a resource manager.
 - ☒ 3. It provides efficient and fair sharing of hardware resources among users and/or programs.
 - ☒ 4. It hides details of hardware resources from programmers and other users.

Question ID : 7193991004
Status : Answered
Chosen Option : 4

Q.1 If a computer system completes n processes in t seconds, then its throughput is _____ processes per second during that interval.

- Ans
- ☐ 1. t/n
 - ☐ 2. $n + t$
 - ☒ 3. n/t
 - ☐ 4. $n \times t$

Question ID : 7193991005
Status : Answered
Chosen Option : 4

Q.2 Which of the following is NOT a valid multimedia authoring metaphor?

- Ans
- ☐ 1. Hierarchical metaphor
 - ☐ 2. Scripting language metaphor
 - ☐ 3. Flow-control metaphor
 - ☒ 4. Automatic metaphor

Question ID : 7193991046
Status : Answered
Chosen Option : 4

Q.2 निम्न में से कौन सा एक शब्द संसाधक (वर्ड प्रोसेसर) नहीं है?

- Ans
- ☐ 1. WordPad
 - ☐ 2. Microsoft Word
 - ☒ 3. OpenOffice Impress
 - ☐ 4. OpenOffice Writer

Question ID : 7193991006
Status : Answered
Chosen Option : 3

Q.2 बताएं कि निम्नलिखित कथन सही हैं या गलत।

- (i) एक एनालॉग टाइमर फ्रेम आधारित एनीमेशन का उदाहरण है।
- (ii) फॉरवर्ड मैपिंग में, एक से अधिक इनपुट पिक्सेल को एकल आउटपुट पिक्सेल पर मैप नहीं किया जा सकता।

- Ans
- ☐ 1. (i) - गलत, (ii) - सही
 - ☐ 2. (i) - गलत, (ii) - गलत
 - ☒ 3. (i) - सही, (ii) - गलत
 - ☐ 4. (i) - सही, (ii) - सही

Question ID : 7193991045
Status : Answered
Chosen Option : 3

Q.2 Once an e-mail has been sent, it is moved from the _____ folder to the _____ folder.

3

- Ans ☒ 1. outbox, sent
☐ 2. inbox, outbox
☐ 3. inbox, sent
☐ 4. outbox, inbox

Question ID : 7193991019
Status : Answered
Chosen Option : 1

Q.2 Which of the following is a valid library function in 'C' language to close an opened file?

4

- Ans ☒ 1. fclose()
☐ 2. closefile()
☐ 3. closef()
☐ 4. fileclose()

Question ID : 7193991035
Status : Answered
Chosen Option : 3

Q.2 Which of the following is the basis of computer and holds all of the circuitry that ties the different components of the computer system together?

5

- Ans ☐ 1. Hard Disk Drive
☒ 2. Motherboard
☐ 3. CPU
☐ 4. Cable

Question ID : 7193991047
Status : Answered
Chosen Option : 2

Q.2 निम्नलिखित में से कौन सा/से कथन गलत है/हैं?

6

- (i) कंजेशन-कंट्रोल प्रोटोकॉल सुनिश्चित करते हैं कि प्रेषक प्राप्तकर्ता द्वारा डेटा प्राप्त करने की सीमा से अधिक तेजी से डेटा नहीं भेज सकता है।
(ii) फ्लो-कंट्रोल प्रोटोकॉल यह सुनिश्चित करते हैं कि प्रेषक नेटवर्क द्वारा डेटा संचारित करने की सीमा से अधिक तेजी से डेटा नहीं भेज सकता है।

- Ans ☐ 1. न तो (i) और न ही (ii)
☒ 2. दोनों (i) और (ii)
☐ 3. केवल (ii)
☐ 4. केवल (i)

Question ID : 7193991018
Status : Answered
Chosen Option : 1

Q.2
7 TCP is a _____ protocol, whereas UDP is a _____ protocol.

- Ans
- ☒ 1. connection-oriented; connection-less
 - ☐ 2. application-layer; connection-oriented
 - ☐ 3. connection-less; connection-oriented
 - ☐ 4. connection-less; application-layer

Question ID : 7193991015
Status : Answered
Chosen Option : 2

Q.2
8 एल्गोरिदम के निम्नलिखित गुणों में से कौन सा गुण सुनिश्चित करता है कि एल्गोरिथ्म के प्रत्येक चरण को ठीक से परिभाषित किया गया है और किए जाने वाले कार्यों को सुस्पष्ट ढंग से निर्दिष्ट किया गया है?

- Ans
- ☐ 1. परिमितता
 - ☐ 2. प्रभावशीलता
 - ☐ 3. इनपुट और आउटपुट
 - ☒ 4. निश्चितता

Question ID : 7193991023
Status : Answered
Chosen Option : 1

Q.2
9 माइक्रोसॉफ्ट पावरपॉइंट 2016 में निम्न में से कौन सा प्रेजेंटेशन व्यू विकल्प सभी स्लाइड्स के थंबनेल को आसानी से पुनर्व्यवस्थित करने के लिए आपकी प्रेजेंटेशन में दिखाता है?

- Ans
- ☐ 1. रीडिंग व्यू
 - ☐ 2. आउटलाइन व्यू
 - ☒ 3. स्लाइड सॉर्टर व्यू
 - ☐ 4. नार्मल व्यू

Question ID : 7193991013
Status : Answered
Chosen Option : 3

Q.3
0 निम्नलिखित में से कौन एक नेटवर्क लेयर प्रोटोकॉल है?

- Ans
- ☒ 1. IP
 - ☐ 2. SMTP
 - ☐ 3. HTTP
 - ☐ 4. TCP

Question ID : 7193991016
Status : Answered
Chosen Option : 1

Q.3
1 .Net फ्रेमवर्क में निम्नलिखित में से कौन सा विकल्प मेमोरी प्रबंधन और सिक्योरिटी चेक्स को संभालता है?

- Ans
- ☐ 1. CTS
 - ☒ 2. CLR
 - ☐ 3. CT
 - ☐ 4. CLS

Question ID : 7193991036
Status : Answered
Chosen Option : 1

Q.3
2 C# में निम्न में से कौन सा विकल्प एक्सेस मॉडिफायर नहीं है?

- Ans
- ☐ 1. Private
 - ☐ 2. Protected Internal
 - ☒ 3. Protected External
 - ☐ 4. Public

Question ID : 7193991037
Status : Answered
Chosen Option : 4

Q.3
3 मान लें कि सेल A1, A2, B1 और B2 की सामग्री क्रमशः 0, 0, a, और 0 है। निम्नलिखित Microsoft Excel सूत्र का आउटपुट कितना होगा?

= COUNT (A1: B2)

- Ans
- ☐ 1. 4
 - ☐ 2. 1
 - ☐ 3. 0
 - ☒ 4. 3

Question ID : 7193991011
Status : Answered
Chosen Option : 1

Q.3
4 निम्नलिखित में से कौन कार्य इनपुट डिवाइस का वैध कार्य नहीं है?

- Ans
- ☐ 1. यह इनपुट डेटा और निर्देशों को कंप्यूटर स्वीकार्य रूप में परिवर्तित करता है।
 - ☐ 2. यह भंडारण और आगे की प्रक्रिया के लिए भंडारण उपकरणों को इनपुट डेटा और निर्देश भेजता है।
 - ☒ 3. यह इनपुट डेटा को संसाधित करता है और परिणाम सीधे आउटपुट डिवाइस को भेजता है।
 - ☐ 4. यह बाहरी दुनिया के डेटा और निर्देशों को पढ़ता है।

Question ID : 7193991002
Status : Answered

Chosen Option : 3

Q.3
5 निम्नलिखित HTML कथन में विशेषता (एट्रिब्यूट) नाम की पहचान करें।

```
<p align = "left">final examination</p>
```

- Ans
- ☒ 1. left
 - ☒ 2. <p> and </p>
 - ☒ 3. align
 - ☒ 4. final examination

Question ID : 7193991020

Status : Answered

Chosen Option : 3

Q.3
6 निम्नलिखित में से कौन सी मल्टीमीडिया पाठ-आधारित विशेषताएं पाठ दस्तावेजों तक पहुँचने के लिए फुटनोट और क्रॉस-रेफरेंस की अवधारणा सामान्यीकरण करती हैं?

- Ans
- ☒ 1. टेक्स्ट इम्पोर्टिंग एंड एक्सपोर्टिंग
 - ☒ 2. टेक्स्ट शैली
 - ☒ 3. हाइपरटेक्स्ट
 - ☒ 4. टेक्स्ट खोज

Question ID : 7193991043

Status : Answered

Chosen Option : 1

Q.3
7 'C' भाषा में निम्नलिखित ऐरे घोषणाओं पर विचार करें:

```
int array1[]={2, 3};
```

```
int array2[3]={9};
```

निम्नलिखित प्रिंट स्टेटमेंट की आउटपुट कितनी होगी?

```
printf("%d, %d", array1[1], 2[array2]);
```

- Ans
- ☒ 1. 2, 0
 - ☒ 2. 3, 0
 - ☒ 3. 2, 9
 - ☒ 4. 3, 9

Question ID : 7193991027

Status : Answered

Chosen Option : 4

Q.3 इंटरनेट सुरक्षा के संबंध में, SSL का पूर्ण रूप _____ है और यह _____ लेयर पर सुरक्षा प्रदान करता है।

- Ans
- ☒ 1. सिंपल सॉकेट लेयर (Simple Socket Layer); ट्रांसपोर्ट
 - ☒ 2. सिक्नोर सर्विस लेयर (Secure Service Layer); एप्लीकेशन
 - ☒ 3. सिक्नोर सॉकेट लेयर (Secure Socket Layer); ट्रांसपोर्ट
 - ☒ 4. सिक्नोर सॉकेट लेयर (Secure Socket Layer); एप्लीकेशन

Question ID : 7193991022
Status : Answered
Chosen Option : 4

Q.3 डिफॉल्ट रूप से, Microsoft Excel 2016 वर्कबुक में _____ वर्कशीट/वर्कशीट्स होती है/हैं।

- Ans
- ☒ 1. चार
 - ☒ 2. एक
 - ☒ 3. दो
 - ☒ 4. तीन

Question ID : 7193991009
Status : Answered
Chosen Option : 4

Q.4 Which of the following terms best describes the process of interconnecting two or more networks to form a single large network?

- Ans
- ☒ 1. Merging
 - ☒ 2. Intranet
 - ☒ 3. Virtualization
 - ☒ 4. Internetworking

Question ID : 7193991014
Status : Answered
Chosen Option : 2

Q.4 मान लें कि माइक्रोसॉफ्ट एक्सेल वर्कशीट के सेल A1 से A5 तक की सामग्री क्रमशः 1, 2, 3, 4 और 5 हैं, और शेष सेल रिक्त हैं। A1 से A5 का चयन और 'AutoSum' बटन पर क्लिक करने पर _____ सेल में 15 प्रदर्शित होगा।

- Ans
- ☒ 1. B1
 - ☒ 2. A6
 - ☒ 3. A1
 - ☒ 4. A5

Question ID : 7193991010
Status : Answered
Chosen Option : 2

Q.4 वह प्रक्रिया जिसके माध्यम से एक वेक्टर छवि को बिटमैप छवि में परिवर्तित किया जाता है, उसे कहा जाता है:

- Ans
- ☒ 1. पिक्सीलेशन
 - ☒ 2. क्वांटाईजेशन
 - ☒ 3. रास्टराइजेशन
 - ☒ 4. सैंपलिंग

Question ID : 7193991044
Status : Answered
Chosen Option : 2

Q.4 VB.NET में, _____ एक रूपांतरण श्रेणी है जिसमें डेटा हानि या गलत परिणामों की कोई संभावना नहीं है।

- Ans
- ☒ 1. व्यापक रूपांतरण
 - ☒ 2. पदानुक्रमित (हाइअरार्किकल) रूपांतरण
 - ☒ 3. गहनता (डेप्थ) रूपांतरण
 - ☒ 4. संकीर्ण रूपांतरण

Question ID : 7193991041
Status : Answered
Chosen Option : 2

Q.4 निम्नलिखित 'C' भाषा अभिव्यक्ति का मान कितना होगा, जिसमें x एक इन्टिजर वेरिएबल है जिसका मान 4 है?

- (x - 5) ? 15 : 25
- Ans
- ☒ 1. 0
 - ☒ 2. 25
 - ☒ 3. 15
 - ☒ 4. -1

Question ID : 7193991026
Status : Answered
Chosen Option : 2

Q.4 C# में निम्न में से किस क्लास का उपयोग प्रोग्रामिंग द्वारा आपके सिस्टम की फाइलों पर निगरानी रखने एक लिए किया जाता है?

- Ans
- ☒ 1. FileSystemWatcher Class
 - ☒ 2. FileSystemMonitor Class
 - ☒ 3. FileWatcher Class
 - ☒ 4. SystemWatcher Class

Question ID : 7193991042
Status : Answered
Chosen Option : 2

Q.4 6 Which of the following sets of words best describes the characteristics of a primary storage device, like RAM?

- Ans
- ☒ 1. Cheap, non-volatile, fast access
 - ☒ 2. Volatile, expensive, slow access
 - ☒ 3. Expensive, volatile, fast access
 - ☒ 4. Fast access, non-volatile, cheap

Question ID : 7193991003
Status : Answered
Chosen Option : 3

Q.4 7 C# में 'बॉक्सिंग' के संबंध में निम्न में से कौन सा विकल्प सही है?

- Ans
- ☒ 1. यह मान प्रकार को संदर्भ प्रकार में परिवर्तित करता है।
 - ☒ 2. यह मान प्रकार को XML में परिवर्तित करता है।
 - ☒ 3. यह संदर्भ प्रकार को XML में परिवर्तित करता है।
 - ☒ 4. यह संदर्भ प्रकार को मान प्रकार में परिवर्तित करता है।

Question ID : 7193991038
Status : Answered
Chosen Option : 3

Q.4 8 HTML टेबल के <td> और </td> टैग के बीच के तत्व डिफॉल्ट रूप से _____ होते हैं।

- Ans
- ☒ 1. जस्टीफ़ाइड
 - ☒ 2. बाएं संरेखित
 - ☒ 3. केंद्र संरेखित
 - ☒ 4. दाएं संरेखित

Question ID : 7193991021
Status : Answered
Chosen Option : 3

Q.4 9 'C' भाषा के संबंध में कौन सा(से) कथन सही है/हैं?

- (i) 'C' में 'union' एक ही मेमोरी स्थान पर विभिन्न प्रकार के डेटा स्टोर करने देता है।
- (ii) 'C' में 'union' में कई सदस्य (मेम्बर) हो सकते हैं लेकिन किसी एक समय पर केवल एक ही सदस्य में कोई मान हो सकता है।
- (iii) 'union' शब्द 'C' भाषा में एक ऑपरेटर है।

- Ans
- ☒ 1. केवल (iii)
 - ☒ 2. केवल (i) और (ii)
 - ☒ 3. केवल (ii) और (iii)
 - ☒ 4. केवल (i) और (iii)

Question ID : 7193991032
Status : Answered
Chosen Option : 3

Q.5 Microsoft PowerPoint 2016 में निम्नलिखित में से कौन एक वैध मास्टर व्यू विकल्प नहीं है?

- Ans
- ☒ 1. नोट्स मास्टर
 - ☒ 2. आउटलाइन मास्टर
 - ☒ 3. स्लाइड मास्टर
 - ☒ 4. हैंडआउट मास्टर

Question ID : 7193991012
Status : Answered
Chosen Option : 4

Section : General English

Q.1 Select the most appropriate phrase to fill in the blank.

Our shoes _____ fast as we had been trekking on a rough terrain on the Indo-Tibet border.

- Ans
- ☒ 1. fell through
 - ☒ 2. held up
 - ☒ 3. wore out
 - ☒ 4. pulled out

Question ID : 7193991062
Status : Answered
Chosen Option : 4

Q.2 Select the correct passive form of the given sentence.

Around three lakh people will attend the final celebrations of Guru Nanak's 550th birth anniversary.

- Ans
- ☒ 1. The final celebrations of Guru Nanak's 550th birth anniversary are being attended by around three lakh people.
 - ☒ 2. The final celebrations of Guru Nanak's 550th birth anniversary will be attended by around three lakh people.
 - ☒ 3. The final celebrations of Guru Nanak's 550th birth anniversary had been attended by around three lakh people.
 - ☒ 4. The final celebrations of Guru Nanak's 550th birth anniversary were attended by around three lakh people.

Question ID : 7193991064
Status : Answered
Chosen Option : 2

Q.3 Select the most appropriate option to fill in the blank.

The monster was a strange creature _____ it was made entirely of steel.

- Ans ☒ 1. in case
☒ 2. because
☒ 3. so
☒ 4. though

Question ID : 7193991053
Status : Answered
Chosen Option : 2

Q.4 Select the most appropriate ANTONYM of the given word.

PROSAIC

- Ans ☒ 1. colourless
☒ 2. exciting
☒ 3. commonplace
☒ 4. dull

Question ID : 7193991058
Status : Answered
Chosen Option : 1

Q.5 Select the most appropriate option to fill in the blank.

It was the _____ sight I had ever seen when the sky became aglow with green lights at midnight.

- Ans ☒ 1. most extraordinary
☒ 2. more extraordinary
☒ 3. as extraordinary
☒ 4. extraordinary

Question ID : 7193991056
Status : Answered
Chosen Option : 1

Q.6 Select the most appropriate idiom to fill in the blank.

Mr. Menon addressed the audience at the conference but he _____ as he stammered and could not put his point of view across.

- Ans ☒ 1. cut a sorry figure
☒ 2. cut to the quick
☒ 3. cut no ice
☒ 4. cut corners

Question ID : 7193991063
Status : Answered
Chosen Option : 1

Q.7 Select the correct pair of words to fill in the blanks.

The _____ of my shoe came off while I was jogging in the morning. He eats hardly enough to keep the body and _____ together.

- Ans
- ☒ 1. sole, sole
 - ☐ 2. sole, soul
 - ☐ 3. soul, soul
 - ☐ 4. soul, sole

Question ID : 7193991061
Status : Answered
Chosen Option : 3

Q.8 Select the most appropriate option to fill in the blank.

We spent three months looking for the monster _____ saw no sign of anything unusual.

- Ans
- ☐ 1. or
 - ☐ 2. therefore
 - ☒ 3. but
 - ☐ 4. although

Question ID : 7193991052
Status : Answered
Chosen Option : 3

Q.9 Select the most appropriate word for the given group of words.

The baby of a kangaroo

- Ans
- ☒ 1. joey
 - ☐ 2. foal
 - ☐ 3. cygnet
 - ☐ 4. fawn

Question ID : 7193991059
Status : Answered
Chosen Option : 3

Q.10 Select the most appropriate synonym of the given word.

PRODIGAL

- Ans
- ☒ 1. wasteful
 - ☐ 2. enormous
 - ☐ 3. cautious
 - ☐ 4. talented

Question ID : 7193991057
Status : Answered
Chosen Option : 3

Q.1
1 Select the most appropriate option to fill in the blank.

We sailed from New York and headed _____ the Pacific Ocean where the last sighting _____ the monster was reported.

- Ans
- ☒ 1. in, to
 - ☐ 2. for, of
 - ☐ 3. for, in
 - ☐ 4. to, for

Question ID : 7193991051
Status : Answered
Chosen Option : 2

Q.1
2 Select the most appropriate option to fill in the blank.

The word had hardly left his mouth when an arrow _____ past by his ear.

- Ans
- ☒ 1. had whizzed
 - ☐ 2. is whizzing
 - ☐ 3. whizzes
 - ☐ 4. whizzed

Question ID : 7193991054
Status : Answered
Chosen Option : 2

Q.1
3 Select the most appropriate option to fill in the blank.

His parents are worried and _____ the specialists for the last two months.

- Ans
- ☒ 1. have been consulting
 - ☐ 2. consulted
 - ☐ 3. consult
 - ☐ 4. were consulting

Question ID : 7193991055
Status : Answered
Chosen Option : 1

Q.1
4 Select the correct active form of the given sentence.

Huge damage was caused to the infrastructure in the entire state by the unprecedented floods.

- Ans
- ☒ 1. The huge damage caused unprecedented floods to the infrastructure in the entire state.

✗ 2.

The infrastructure caused unprecedented floods to the huge damage in the entire state.

✓ 3.

The unprecedented floods caused huge damage to the infrastructure in the entire state.

✗ 4.

The unprecedented floods have caused huge damage to the infrastructure in the entire state.

Question ID : 7193991065

Status : Answered

Chosen Option : 1

Q.1
5 Select the INCORRECTLY spelt word.

Ans

✗ 1.

pioneer

✓ 2.

pennance

✗ 3.

pinnacle

✗ 4.

pineapple

Question ID : 7193991060

Status : Answered

Chosen Option : 1

Section : General Hindi

Q.1
‘मुँह की खाना’ मुहावरे का सही अर्थ है:

Ans

✗ 1.

अपमान होना

✗ 2.

सफल होना

✗ 3.

बुरी तरह हराना

✓ 4.

बुरी तरह हारना

Question ID : 7193991076

Status : Answered

Chosen Option : 3

Q.2
‘का’ किस कारक का परसर्ग है?

Ans

✓ 1.

संबंध

✗ 2.

अधिकरण

✗ 3.

कर्म

✗ 4.

संप्रदान

Question ID : 7193991080

Status : Answered

Chosen Option : 1

Q.3 निम्न में से कौन सी क्रिया अकर्मक है?

- Ans
- ☒ 1. पीटना
 - ☒ 2. मारना
 - ☒ 3. दबना
 - ☒ 4. दाबना

Question ID : 7193991079
Status : Answered
Chosen Option : 3

Q.4 'उल्लास' का संधि-विच्छेद होगा:

- Ans
- ☒ 1. उल + लास
 - ☒ 2. उत् + लास
 - ☒ 3. उल् + लास
 - ☒ 4. उद् + लास

Question ID : 7193991066
Status : Answered
Chosen Option : 2

Q.5 निम्न में कौन सा 'घर' का पर्यायवाची नहीं है?

- Ans
- ☒ 1. निलय
 - ☒ 2. निकेतन
 - ☒ 3. पुष्कर
 - ☒ 4. सदन

Question ID : 7193991072
Status : Answered
Chosen Option : 1

Q.6 'ग्राम्य' में कौन सा प्रत्यय है?

- Ans
- ☒ 1. ग्रा
 - ☒ 2. म्य
 - ☒ 3. ग्र
 - ☒ 4. य

Question ID : 7193991070
Status : Answered
Chosen Option : 2

Q.7 निम्न में से शुद्ध वाक्य कौन सा है?

- Ans
- ☒ 1. राम और सीता वन में थी।

- ☒ 2. उसे वहाँ नौकरी पा गई।
- ☒ 3. राधा दरवाजा खोली।
- ☒ 4. मुझे उसकी आवाज सुनाई नहीं दी।

Question ID : 7193991075
Status : Answered
Chosen Option : 4

Q.8 'किसी को जीतने की चाह' के लिए एक शब्द होता है:

- Ans ☒ 1. अभिलाषा
- ☒ 2. जिगीषा
- ☒ 3. जिजीविषा
- ☒ 4. ईप्सा

Question ID : 7193991071
Status : Answered
Chosen Option : 1

Q.9 'का वर्षा जब कृषि सुखानी' लोकोक्ति का आशय है:

- Ans ☒ 1. अवसरवादी लोग मौके पर धोखा दे देते हैं।
- ☒ 2. कृषि और वर्षा का अटूट संबंध है।
- ☒ 3. अवसर निकल जाने पर सहायता व्यर्थ होती है।
- ☒ 4. कृषि के लिए वर्षा आवश्यक है।

Question ID : 7193991077
Status : Answered
Chosen Option : 3

Q.10 निम्न में से वर्तनी की दृष्टि से शुद्ध शब्द कौन सा है?

- Ans ☒ 1. नूपूर
- ☒ 2. नूपुर
- ☒ 3. नुपुर
- ☒ 4. नुपूर

Question ID : 7193991074
Status : Answered
Chosen Option : 4

Q.11 निम्न में कौन सा शब्द तत्सम है?

Ans

- ☒ 1. बहन
- ☒ 2. फूल
- ☒ 3. बिंदु
- ☒ 4. बंदर

Question ID : 7193991068
Status : Answered
Chosen Option : 4

Q.1
2 'संस्कार' में कौन सा उपसर्ग है?

- Ans ☒ 1. कर
- ☒ 2. सन्
- ☒ 3. सम्
- ☒ 4. कार

Question ID : 7193991069
Status : Answered
Chosen Option : 2

Q.1
3 'सुगम' का विलोम होगा:

- Ans ☒ 1. अगम
- ☒ 2. पुनरागम
- ☒ 3. गम
- ☒ 4. आगम

Question ID : 7193991073
Status : Answered
Chosen Option : 1

Q.1
4 निम्न में कौन सा शब्द तद्भव है?

- Ans ☒ 1. पुरातन
- ☒ 2. प्यास
- ☒ 3. पुस्तिका
- ☒ 4. पौत्र

Question ID : 7193991067
Status : Answered
Chosen Option : 2

Q.1
5 'सेना' किस प्रकार की संज्ञा है?

- Ans ☒ 1. व्यक्तिवाचक

- ☒ 2. भाववाचक
- ☒ 3. समूहवाचक
- ☒ 4. जातिवाचक

Question ID : 7193991078
Status : Answered
Chosen Option : 3

Section : Arithmetic

Q.1 5.6 तथा 1.4 के मध्यानुपाती और 7 तथा 4 के तृतीय अनुपाती का गुणनफल कितना होगा?

- Ans ☒ 1. 8
- ☒ 2. 6.4
- ☒ 3. 4.6
- ☒ 4. 1.6

Question ID : 7193991095
Status : Not Answered
Chosen Option : -

Q.2 निम्न में से किस संख्या का वर्गमूल एक परिमेय संख्या है?

- Ans ☒ 1. 53824
- ☒ 2. 81025
- ☒ 3. 62472
- ☒ 4. 23586

Question ID : 7193991082
Status : Not Answered
Chosen Option : -

Q.3 एक व्यक्ति अपनी वस्तुओं पर लागत मूल्य से 35% अधिक मूल्य अंकित करता है। वह अंकित मूल्य पर 50% वस्तुएं बेचता है, 30% वस्तुएं अंकित मूल्य पर 10% छूट देकर बेचता है तथा शेष वस्तुएं अंकित मूल्य पर 20% छूट देकर बेचता है। उसका पूरा लाभ प्रतिशत कितना है?

- Ans ☒ 1. 26.75%
- ☒ 2. 28.25%
- ☒ 3. 25.55%
- ☒ 4. 22.75%

Question ID : 7193991089
Status : Answered
Chosen Option : 2

Q.4 एक मशीनका मूल्य पहले वर्ष 10% की दर से और दूसरे वर्ष 15% हासित होता है। यदि मशीन का वर्तमान मूल्य ₹ 12,000 है, तो 2 वर्ष की समाप्ति पर उसका मूल्य कितना होगा?

- Ans ☒ 1. ₹ 9,000

- ☒ 2. ₹ 9,080
- ☒ 3. ₹ 9,060
- ☒ 4. ₹ 9,180

Question ID : 7193991094
Status : Answered
Chosen Option : 4

Q.5 एक परीक्षा में बैठने वाले 250 विद्यार्थियों में से, 48% गणित में उत्तीर्ण हुए, 44% विज्ञान में उत्तीर्ण हुए तथा 38% इन दोनों विषयों में अनुत्तीर्ण हुए। कितने विद्यार्थी इन दोनों विषयों में उत्तीर्ण हुए?

- Ans ☒ 1. 135
- ☒ 2. 175
- ☒ 3. 75
- ☒ 4. 95

Question ID : 7193991086
Status : Answered
Chosen Option : 2

Q.6 What is the sum of digits of the least number which when divided by 15, 16, 18 and 25 leaves the same remainder 6 in each case and is divisible by 11?

- Ans ☒ 1. 16
- ☒ 2. 15
- ☒ 3. 17
- ☒ 4. 18

Question ID : 7193991084
Status : Not Answered
Chosen Option : -

Q.7 120 विद्यार्थियों की एक कक्षा में, 40% लड़के हैं और शेष लड़कियां हैं। लड़कों का औसत प्राप्तांक 63 है तथा लड़कियों का औसत प्राप्तांक 72 है। पूरी कक्षा का औसत प्राप्तांक कितना है?

- Ans ☒ 1. 66.8
- ☒ 2. 68.2
- ☒ 3. 67.5
- ☒ 4. 68.4

Question ID : 7193991087
Status : Answered
Chosen Option : 4

Q.8 उस लघुतम संख्या के अंकों का योग कितना होगा जिसे 59862 को पूर्ण वर्ग बनाने के लिए उसमें जोड़ा जाना चाहिए?

- Ans ☒ 1. 10
- ☒ 2. 12
- ☒ 3. 14
- ☒ 4. 8

Question ID : 7193991083
Status : Not Answered
Chosen Option : -

Q.9 एक वस्तु को ₹ 1,480 में बेचने पर प्राप्त लाभ, उसी वस्तु को ₹ 880 में बेचने पर होने वाली प्रतिशत हानि के बराबर है। उसी वस्तु को किस मूल्य पर बेचा जाए कि 25% का लाभ हो?

- Ans
- ☒ 1. ₹ 1,560
 - ☒ 2. ₹ 1,475
 - ☒ 3. ₹ 1,490
 - ☒ 4. ₹ 1,520

Question ID : 7193991085
Status : Answered
Chosen Option : 4

Q.10 एक व्यक्ति ₹16,000 को प्रत्येक 5 माह में चक्रवृद्धि होने वाले 12% वार्षिक ब्याज की दर पर 15 माह के लिए निवेश करता है। 15 माह की समाप्ति पर उसकी आय में कितने प्रतिशत की वृद्धि होगी?

- Ans
- ☒ 1. 15%
 - ☒ 2. 16.2%
 - ☒ 3. 15.6%
 - ☒ 4. 15.8%

Question ID : 7193991092
Status : Answered
Chosen Option : 3

Q.11 Two vessels A and B contain acid and water in the ratio 4 : 7 and 6 : 5 respectively. Their contents are mixed in the ratio 2 : 3. How much acid should be added to 440 mL of this solution to get a 50% acid solution?

- Ans
- ☒ 1. 24 mL
 - ☒ 2. 20 mL
 - ☒ 3. 18 mL
 - ☒ 4. 26 mL

Question ID : 7193991090
Status : Answered
Chosen Option : 3

Q.12 $\frac{1}{3 \times 5} + \frac{1}{5 \times 7} + \frac{1}{7 \times 9} + \dots$ इसी क्रम के 50 पदों का योग कितना होगा?

- Ans
- ☒ 1. $\frac{120}{315}$
 - ☒ 2. $\frac{100}{309}$
 - ☒ 3. $\frac{50}{309}$

 4. $\frac{12}{63}$

Question ID : 7193991081
Status : Answered
Chosen Option : 3

Q.1 3 एक नाव नदी की धारा की विपरीत दिशा में 18 km जाती है और अपने आरंभिक बिंदु पर 2 h और 24 min में वापस आ जाती है। यदि धारा की गति 4 km/h है, तो स्थिर पानी में नाव की चाल कितनी होगी?

- Ans  1. 18
 2. 14
 3. 16
 4. 20

Question ID : 7193991093
Status : Answered
Chosen Option : 3

Q.1 4 41 संख्याओं का औसत 62 है। पहली 21 संख्याओं का औसत 56 तथा अंतिम 21 संख्याओं का औसत 70 है। यदि 21वीं संख्या को हटा दिया जाए, तो शेष बची संख्याओं का औसत कितना होगा?

- Ans  1. 64.25
 2. 66.75
 3. 68.85
 4. 60.95

Question ID : 7193991088
Status : Answered
Chosen Option : 3

Q.1 5 A, B और C की कार्य दक्षता का अनुपात 3 : 5 : 6 है। वे एक साथ काम करते हुए एक काम को 60 h में पूरा कर सकते हैं। अकेले A उसी काम के 50% भाग को कितने घंटे में पूरा कर लेगा?

- Ans  1. 125
 2. 63
 3. 84
 4. 140

Question ID : 7193991091
Status : Answered
Chosen Option : 4

Section : Technical

Q.1 As per the format of Balance sheet prescribed as per Schedule III of Companies act 2013, Capital Work in progress is shown under the heading of _____.

- Ans  1. Intangible assets
 2. Current asset
 3. Fixed Assets
 4. Loans and advances

Chosen Option : 1

 4. writing off losses

Chosen Option : **2**

Capital receipt is ₹ 10,000 and revenue expenditure is ₹ 16,000.

Chosen Option : **3**

 4. 10 %

Chosen Option : 1

✓ 2. To Anita A/c 650

- ☒ 3. Sunita A/c Dr 1300
To Purchase return A/c 1300
- ☒ 4. Sunita A/c Dr 650
To Purchase return A/c 650

Question ID : 7193991129
Status : Answered
Chosen Option : 2

Q.6 In case of a Government employee, uncommuted pension is:

- Ans ☒ 1. Partially taxable
- ☒ 2. Fully exempt
- ☒ 3.
- Government employee, can not get uncommuted pension as per law.
- ☒ 4. Fully taxable

Question ID : 7193991185
Status : Answered
Chosen Option : 2

Q.7 Discount allowed for prompt payment is called a _____.

- Ans ☒ 1. Rebate discount
- ☒ 2. Trade discount
- ☒ 3. Quality discount
- ☒ 4. Cash discount

Question ID : 7193991120
Status : Answered
Chosen Option : 4

Q.8 As per Section 143 (9) of Companies Act 2013, every auditor is required to _____.

- Ans ☒ 1. attend any general meeting
- ☒ 2. report fraud
- ☒ 3. comply with accounting standards issued by ICAI
- ☒ 4. sign the report

Question ID : 7193991169
Status : Answered
Chosen Option : 3

Q.9 M/s Gupta Limited shows the bank balance as per the passbook ₹ 8,700. Cash withdrawal from the bank for ₹ 4,500 recorded as ₹ 450 in the cash book. What is the balance as per the cash book?

- Ans ☒ 1. ₹ 4,650
- ☒ 2. ₹ 8,700

 3. ₹ 13,200

 4. ₹ 12,750

Question ID : 7193991100
Status : Answered
Chosen Option : 4

Q.1 Under Section 144 of the Companies Act 2013, an auditor can render services as are approved by the ____.

- Ans
-  1. Audit Committee
 -  2. BOD and Audit Committee
 -  3. BOD
 -  4. BOD or Audit Committee

Question ID : 7193991176
Status : Answered
Chosen Option : 2

Q.1 कंपनी अधिनियम, 2013 की अनुसूची III के अनुसार निर्धारित तुलन-पत्र के प्रारूप के अनुसार, जो पास हैं उन ड्राफ्ट्स को ____ शीर्षक के तहत दर्शाया जाता है।

- Ans
-  1. नकदी और नकदी समतुल्य
 -  2. चल आस्तियाँ
 -  3. अल्पकालिक अग्रिम
 -  4. बैंकों के पास शेष

Question ID : 7193991144
Status : Answered
Chosen Option : 1

Q.1 As per the format of Balance sheet prescribed as per Schedule III of Companies act 2013, Intangible assets is shown under the heading of ____.

- Ans
-  1. Other Non-current assets
 -  2. Current assets
 -  3. Fixed Assets
 -  4. Miscellaneous Expenditure

Question ID : 7193991143
Status : Answered
Chosen Option : 3

Q.1 Which of the following is the correct formula for calculating annual depreciation under the straight line method?

- Ans
-  1.
$$\frac{\text{Original Cost} + \text{Estimated Salvage Value}}{\text{Estimated useful life in years}}$$
 -  2.
$$\frac{\text{Original Cost} - \text{Estimated Salvage Value}}{\text{Estimated useful life in years}}$$

- ☒ 3. $\frac{\text{Original Cost}}{\text{Estimated useful life in years}}$
- ☒ 4. $\frac{\text{Original Cost}}{\text{Estimated useful life in years} + \text{Estimated Salvage Value}}$

Question ID : 7193991103
Status : Answered
Chosen Option : 2

Q.1
4 Which type of auditor report does NOT exist?

- Ans ☒ 1. Audit report with an Emphasis of matter paragraph
- ☒ 2. Unmodified opinion report
- ☒ 3. Simple report
- ☒ 4. Qualified report

Question ID : 7193991173
Status : Not Answered
Chosen Option : -

Q.1
5 Ramesh draws a bill on Suresh on 01.03.2017 for 2 months for ₹ 10,000 after sight, date of acceptance is 06.03.2017.
What is the maturity date of the bill?

- Ans ☒ 1. 01.05.2017
- ☒ 2. 09.05.2017
- ☒ 3. 04.05.2017
- ☒ 4. 06.05.2017

Question ID : 7193991137
Status : Answered
Chosen Option : 4

Q.1
6 Which of the following is NOT required while vouching Purchase Return?

- Ans ☒ 1. Examine Credit Notes
- ☒ 2. Examine Purchase return book
- ☒ 3. Examine Debit Notes
- ☒ 4. Examine cut off points

Question ID : 7193991161
Status : Answered
Chosen Option : 1

Q.1
7 What is the rate of TDS applicable on interest on securities under Section 193 of Income Tax Act 1961 for Assessment Year 2018-19?

- Ans ☒ 1. 5%
- ☒ 2. 10%
- ☒ 3. 20%
- ☒ 4. 15%

Question ID : 7193991199
Status : Answered
Chosen Option : 2

Q.1
8 What are the objectives of verification of liabilities?

- (i) to ensure the existence of a liability
- (ii) to ensure the ownership
- (iii) to ensure proper valuation
- (iv) to ensure the obligation

- Ans
- ☒ 1. (ii)
 - ☒ 2. (ii), (iv)
 - ☒ 3. (i), (ii), (iii) and (iv)
 - ☒ 4. (i), (iii) and (iv)

Question ID : 7193991167
Status : Answered
Chosen Option : 3

Q.1
9 The following information in respect of M/s Niti Enterprises is given:

- (i) Subscription received in 2017 is ₹ 2,45,000 which is including ₹ 20,000 for 2016 and ₹ 15,000 for 2018.
- (ii) Subscription due but not received at the end of the year 2017 is ₹ 19,000.
- (iii) Subscription received in 2016 in advance for 2017 was ₹ 18,400.

Calculate the amount of subscription to be credited to Income and Expenditure account for the year 2017.

- Ans
- ☒ 1. ₹ 2,19,400
 - ☒ 2. ₹ 2,87,400
 - ☒ 3. ₹ 2,77,400
 - ☒ 4. ₹ 2,47,400

Question ID : 7193991114
Status : Answered
Chosen Option : 4

Q.2
0 Which of the following is required while vouching Cash at bank?

- (i) Examine Bank statement
- (ii) Examine salary register
- (iii) Examine Bank reconciliation statement
- (iv) Examine Stock register

- Ans
- ☒ 1. (i), (ii), (iii) and (iv)
 - ☒ 2. (ii), (iii)
 - ☒ 3. (i), (iii)
 - ☒ 4. (iii), (iv)

Question ID : 7193991166
Status : Answered
Chosen Option : 3

Q.2 Which of the following statements are correct in respect of the straight line method of charging depreciation?
1

- (i) It is easy to use.
- (ii) It is recognized by Accounting Standard 6 issued by ICAI.
- (iii) It realistically matches the cost and the revenue.
- (iv) It takes into consideration the interest on the amount invested in fixed asset.
- (v) This method is recognised by The Income Tax Act 1961.

Ans ☒ 1. (i), (ii), (iii)

☒ 2. (i), (ii), (iv) and (v)

☒ 3. (i), (ii), (iii), (iv)

☒ 4. (i), (ii), (v)

Question ID : 7193991105
Status : Answered
Chosen Option : 3

Q.2 A profit margin of 20% on sale price is equivalent to _____ % on cost price.
2

Ans ☒ 1. 25%

☒ 2. 30%

☒ 3. 20%

☒ 4. 15%

Question ID : 7193991119
Status : Answered
Chosen Option : 3

Q.2 As per the format of Balance sheet prescribed as per Schedule III of Companies act 2013, Money received against share
3 warrant is shown under the heading of _____.

Ans ☒ 1. Reserves and Surplus

☒ 2. Share Capital

☒ 3. Shareholders Fund

☒ 4. Current assets

Question ID : 7193991142
Status : Answered
Chosen Option : 3

Q.2 Double entry system of bookkeeping refers to:
4

Ans ☒ 1.

Each transaction is recorded twice, once in journal and then in subsidiary book

☒ 2. Each transaction is recorded in two sets of account books

☒ 3.

The number of accounts with a debit balance must agree with the number of accounts with the credit balance

✓ 4. Equal debit and credit entries are made for each transaction

Question ID : 7193991130
Status : Answered
Chosen Option : 4

Q.2
5 An item of ₹ 7,650 has been debited to a personal account as ₹ 6,750. It is _____.

- Ans
- ✗ 1. an error of principle
 - ✓ 2. an error of commission
 - ✗ 3. an error of omission
 - ✗ 4. not an error

Question ID : 7193991132
Status : Answered
Chosen Option : 1

Q.2
6 A bank reconciliation statement reconciles _____.

- Ans
- ✗ 1. Cash book and net profit
 - ✗ 2. Creditor ledger with the Debtor Ledger
 - ✗ 3. Cash book with petty cash book
 - ✓ 4. Cash book (Bank column) with the passbook

Question ID : 7193991097
Status : Answered
Chosen Option : 4

Q.2
7 Which Section of Companies Act 2013 gives right to the auditor to access at all times to the books of account and vouchers of the company?

- Ans
- ✗ 1. Section 145
 - ✓ 2. Section 143 (1)
 - ✗ 3. Section 143 (2)
 - ✗ 4. Section 144

Question ID : 7193991168
Status : Not Answered
Chosen Option : -

Q.2
8 Arun draws a bill on Piyush on 16.07.2018 for 3 months for ₹ 70,000. 19 October 2018 is a sudden holiday. What is the maturity date of the bill?

- Ans
- ✓ 1. 20.10.2018
 - ✗ 2. 16.10.2018
 - ✗ 3. 18.10.2018
 - ✗ 4. 20.10.2017

Question ID : 7193991138
Status : Answered
Chosen Option : 1

Q.2 In the books of M/s Shyam Limited, ₹ 1,000 being purchase returns was posted to the purchase day book. What is the correction entry to be passed in the books of account? (amount in ₹)

Ans

- ☒ 1. Creditor A/c Dr 1,000
To Purchase return A/c 1,000
- ☒ 2. Purchase A/c Dr 2,000
To Purchase return A/c 2,000
- ☒ 3. Purchase return A/c Dr 1,000
To Purchase A/c 1,000
- ☒ 4. Creditor A/c Dr 2,000
To Purchase return A/c 1,000
To purchases A/c 1,000

Question ID : 7193991135
Status : Answered
Chosen Option : 2

Q.3 निम्न में से कौन सा कथन सत्य है?

Ans

- ☒ 1. त्रुटि में धोखाधड़ी शामिल है।
- ☒ 2. धोखाधड़ी और त्रुटि शब्दों का एक ही अर्थ है।
- ☒ 3. धोखाधड़ी और त्रुटि शब्दों के अर्थ अलग अलग हैं।
- ☒ 4. त्रुटि नामक शब्द बिल्कुल मौजूद नहीं है।

Question ID : 7193991154
Status : Answered
Chosen Option : 3

Q.3 Which of the following is an equation?

Ans

- ☒ 1. Assets = Equities
- ☒ 2. Assets = Capital - Liabilities
- ☒ 3. Assets = Liabilities - Capital
- ☒ 4. Assets = Liabilities + Equities

Question ID : 7193991150
Status : Answered
Chosen Option : 4

Q.3 Heavy expenditure on an advertising campaign is _____.

Ans

- ☒ 1. revenue expenditure.
- ☒ 2. revenue receipt.

☒ 3. deferred revenue expenditure.

☐ 4. capital expenditure.

Question ID : 7193991113

Status : Answered

Chosen Option : 3

Q.3
3 Which form is required to be filed in respect of quarterly TDS return other than salaries?

Ans ☐ 1. Form 24Q

☐ 2. Form 27EQ

☒ 3. Form 26Q

☐ 4. Form 27Q

Question ID : 7193991194

Status : Answered

Chosen Option : 3

Q.3
4 Qualified audit report means:

Ans ☐ 1. Non-submission of report

☐ 2. Clear report

☒ 3.

Auditor expresses an opinion with reservation of material nature but not pervasive

☐ 4. Pending report

Question ID : 7193991170

Status : Answered

Chosen Option : 3

Q.3
5 The formula for cost of goods sold is _____.

Ans ☐ 1. Opening stock + Purchases – Closing Stock

☐ 2. Purchases – Opening stock

☐ 3. Opening stock + Purchases

☒ 4.

Opening stock + Purchases – Closing stock + Direct expenses

Question ID : 7193991123

Status : Answered

Chosen Option : 1

Q.3
6 निर्धारण वर्ष 2018-19 के लिए, आयकर अधिनियम 1961 की धारा 80TTA के तहत उपलब्ध अधिकतम कटौती क्या है?

Ans ☐ 1. ₹ 7,000

☐ 2. ₹ 3,000

- ☐ 3. ₹ 5,000
- ☒ 4. ₹ 10,000

Question ID : 7193991177
Status : Answered
Chosen Option : 4

Q.3 7 Raj Goyal has bank account in XYZ bank. According to his cash book, his bank balance on 31 March was ₹ 7,340. He sent the cheques of ₹ 3,450 to his bank for collection but cheques amounting to ₹ 345 were not collected by that date. Out of the cheques issued by him towards payment of his debts, cheques of ₹ 790 were not presented for payment. What is the balance as shown by his bank passbook?

- Ans ☐ 1. ₹ 6,895
- ☐ 2. ₹ 8,475
- ☒ 3. ₹ 7,785
- ☐ 4. ₹ 4,335

Question ID : 7193991098
Status : Answered
Chosen Option : 3

Q.3 8 What is the rate of TDS applicable on payment of Legal and Professional charges under Section 194J of Income Tax Act 1961 for Assessment Year 2018-19?

- Ans ☒ 1. 10%
- ☐ 2. 20%
- ☐ 3. 7.5%
- ☐ 4. 5%

Question ID : 7193991187
Status : Answered
Chosen Option : 1

Q.3 9 As per the books of X Limited, Capital at the end of a year is ₹ 21,500, Drawings are ₹ 4,300 and Capital in the beginning of the year is ₹ 19,400. What is the amount of profit or loss during the year? (in ₹)

- Ans ☐ 1. 2,200 (Profit)
- ☐ 2. 2,200 (Loss)
- ☐ 3. 6,400 (Loss)
- ☒ 4. 6,400 (Profit)

Question ID : 7193991126
Status : Answered
Chosen Option : 4

Q.4 0 What is the rate of TDS applicable on brokerage under Section 194H of Income Tax Act 1961 for Assessment Year 2018-19?

- Ans ☒ 1. 5%
- ☐ 2. 20%
- ☐ 3. 10%
- ☐ 4. 15%

Question ID : 7193991192
Status : Answered
Chosen Option : 3

Q.4 The following information of Mamta Tyagi is given on 31 December 2017.

1 Bank balance as per the passbook is ₹ 10,000. Dividend of ₹ 2,000 was collected by the bank but was entered in the cash book as ₹ 200. What is the cash book bank-balance?

- Ans
- ☐ 1. ₹ 10,200
 - ☐ 2. ₹ 11,800
 - ☐ 3. ₹ 12,000
 - ☒ 4. ₹ 8,200

Question ID : 7193991101
Status : Answered
Chosen Option : 4

Q.4 Under Section 146 of Companies Act 2013, an auditor has a duty to attend any general meeting:

- 2
- Ans
- ☐ 1. by himself or through his authorized representative who is not qualified to be an auditor
 - ☐ 2. by himself only
 - ☐ 3. Auditor has no duty to attend any general meeting
 - ☒ 4. by himself or through his authorized representative who is qualified to be an auditor

Question ID : 7193991175
Status : Answered
Chosen Option : 4

Q.4 M/s Shyam Private Limited follows financial year for accounting. The company, in the beginning of the year, i.e; on 1 April 2017, purchased a new machinery for ₹ 2,50,000 and the installation charges were ₹ 5,000 with an estimated scrap value of ₹ 10,000 and estimated life of 5 years. What will be the depreciation for the year 2017-18 under the straight line method?

- 3
- Ans
- ☐ 1. ₹ 2,50,000
 - ☒ 2. ₹ 49,000
 - ☐ 3. ₹ 48,000
 - ☐ 4. ₹ 50,000

Question ID : 7193991104
Status : Answered
Chosen Option : 2

Q.4
4

What are the objectives of verification of assets?

- (i) to ensure the existence of an asset
- (ii) to ensure the ownership
- (iii) to ensure the possession
- (iv) to ensure the lien

Ans ☒ 1. (iii) and (iv)

☒ 2. (iv)

☒ 3. (i), (ii), (iii) and (iv)

☒ 4. (i)

Question ID : 7193991165
Status : Answered
Chosen Option : 4

Q.4 M/s X Limited has incurred ₹ 50,000 on increasing the seating capacity of a cinema hall. Which type of expenditure this
5 pertains to?

Ans ☒ 1. Partly Capital and Partly Revenue expenditure

☒ 2. Capital expenditure

☒ 3. Deferred revenue expenditure

☒ 4. Revenue expenditure

Question ID : 7193991155
Status : Answered
Chosen Option : 2

Q.4 आयकर अधिनियम 1961 की धारा 203 के तहत, वेतन शीर्षक के तहत प्रभारित आय के लिए प्रमाण पत्र देने हेतु
6 किस फॉर्म का उपयोग किया जाता है?

Ans ☒ 1. फॉर्म 16A

☒ 2. फॉर्म 16

☒ 3. फॉर्म 16AA

☒ 4. फॉर्म 15H

Question ID : 7193991196
Status : Answered
Chosen Option : 2

Q.4 Which Section governs the deduction in respect of medical insurance premium under Income Tax Act 1961?
7

Ans ☒ 1. 80DDB

☒ 2. 80DD

☒ 3. 80E

☒ 4. 80D

Question ID : 7193991181
Status : Answered
Chosen Option : 4

Q.4 कंप्नी के अधिनियम 2013 की अनुसूची III के अनुसार निर्धारित तुलन-पत्र के प्रारूप के अनुसार, बकाया शेयर विकल्प खाता _____ शीर्षक के तहत दर्शाया जाता है।

- Ans
- ☒ 1. शेयर आवेदन धनराशि लंबित आवंटन
 - ☒ 2. शेयरधारक निधि
 - ☒ 3. आरक्षित निधि और अधिशेष
 - ☒ 4. शेयर पूंजी

Question ID : 7193991147
Status : Answered
Chosen Option : 1

Q.4 Which of the following is required while vouching Cash Purchases?

- Ans
- ☒ 1. Examine Debtor Ledger
 - ☒ 2. Examine Cash Sales
 - ☒ 3. Examine credit sales
 - ☒ 4. Examine payment in Cash book

Question ID : 7193991163
Status : Answered
Chosen Option : 4

Q.5 As per the format of Balance sheet prescribed as per Schedule III of Companies Act 2013, Mining rights is shown under the heading of:

- Ans
- ☒ 1. Other Non current assets
 - ☒ 2. Intangible assets
 - ☒ 3. Investments
 - ☒ 4. Fixed Assets

Question ID : 7193991146
Status : Answered
Chosen Option : 2

Q.5 As per Income Tax Act 1961, Salary is taxable on:

- Ans
- ☒ 1. Not taxable at all
 - ☒ 2. Due Basis
 - ☒ 3. Receipt basis
 - ☒ 4. Due or receipt basis whichever is earlier

Question ID : 7193991184
Status : Answered
Chosen Option : 4

Q.5
2 Which Section of Companies Act 2013 governs Branch audit?

- Ans
- ☐ 1. Section 143 (7)
 - ☐ 2. Section 143 (2)
 - ☐ 3. Section 143 (3)
 - ☒ 4. Section 143 (8)

Question ID : 7193991174
Status : Not Answered
Chosen Option : –

Q.5
3 Bank reconciliation statement may be prepared commencing with the balance of _____.

- Ans
- ☐ 1. Fixed assets
 - ☐ 2. Bank passbook
 - ☐ 3. Cash book
 - ☒ 4. Either cash book or passbook

Question ID : 7193991096
Status : Answered
Chosen Option : 4

Q.5
4 As per Section 147 of Companies Act 2013, if an auditor has contravened the provisions knowingly or willfully with the intention to deceive a company or its shareholders etc; he shall be punishable with imprisonment for a term which may extend to _____.

- Ans
- ☐ 1. 2 years
 - ☐ 2. 6 months
 - ☐ 3. 5 years
 - ☒ 4. 1 year

Question ID : 7193991171
Status : Not Answered
Chosen Option : –

Q.5
5 What is the prime objective of an audit in view of Section 129 (1) of Companies Act 2013?

- Ans
- ☒ 1. To ascertain that the financial statements show true and fair view of its financial position and earnings.
 - ☐ 2. To complete the audit at the earliest
 - ☐ 3. To sign the financial statement
 - ☐ 4. To only check few things without going into details even if there is a suspicion

Question ID : 7193991153
Status : Answered
Chosen Option : 1

Q.5 What is 'Error of Omission'?

6

Ans ☒ 1.

When an error consists of entry of a transaction in a wrong account of same class

☒ 2. Errors which do not affect the agreement of the trial balance

☒ 3. When an item of nominal account is entered in real account

☒ 4. When a transaction is not recorded at all

Question ID : 7193991157

Status : Answered

Chosen Option : 4

Q.5 Prepaid insurance has an opening balance of ₹ 10,000. During the accounting year, one fifth expired. The adjustment entry would require a credit of _____.

Ans ☒ 1. ₹ 20,000 to Prepaid insurance account

☒ 2. ₹ 8,000 to insurance expense account

☒ 3. ₹ 2,000 to Prepaid insurance account

☒ 4. ₹ 2,000 to insurance expense account

Question ID : 7193991122

Status : Answered

Chosen Option : 3

Q.5 M/s Vinod Enterprises Limited has received ₹ 10 Lakh from an issue of further shares, the expenses of the issue being ₹ 10,000. Which of the following is the correct treatment in respect of the above transaction?

Ans ☒ 1.

₹10 Lakh is capital receipt and ₹ 10,000 is deferred revenue expenditure.

☒ 2.

₹ 10 Lakh is capital receipt and there is no treatment for ₹ 10,000.

☒ 3. ₹ 10.10 Lakh is capital receipt.

☒ 4.

₹ 10 Lakh is capital receipt and ₹ 10,000 is revenue expenditure.

Question ID : 7193991110

Status : Answered

Chosen Option : 1

Q.5 Which Section governs the deduction in respect of rent paid under Income Tax Act 1961?

Ans ☒ 1. 80GG

☒ 2. 80GGA

☒ 3. 80G

☒ 4. 80GGB

Question ID : 7193991178

Status : Answered

Chosen Option : 1

Q.6

0 Balance as per a cash book is ₹ 5,000. ₹ 3,000 is entered in the cash book as paid into bank but is not credited by the bank. What is the passbook balance?

- Ans
- ☐ 1. ₹ 8,000
 - ☒ 2. ₹ 2,000
 - ☐ 3. ₹ 5,000
 - ☐ 4. ₹ 3,000

Question ID : 7193991102
Status : Answered
Chosen Option : 2

Q.6
1 Which of the following is an error of commission?

- Ans
- ☐ 1. Sales book was overcast by ₹ 600 and purchase book was undercast by the same amount
 - ☐ 2. Treating charges as addition to asset
 - ☐ 3. A sale of ₹ 6,000 omitted to be recorded
 - ☒ 4. A purchase of ₹ 7,400 was wrongly posted

Question ID : 7193991133
Status : Answered
Chosen Option : 1

Q.6
2 Which form is used to file an application for obtaining Permanent Account Number(PAN) by an Indian resident?

- Ans
- ☐ 1. Form 49B
 - ☒ 2. Form 49A
 - ☐ 3. Form 49
 - ☐ 4. Form 49AA

Question ID : 7193991198
Status : Answered
Chosen Option : 2

Q.6
3 Which of the following is NOT required while vouching Cash sales?

- Ans
- ☒ 1. Examine credit sales and Debtor ledger
 - ☐ 2. Examine Cash memos
 - ☐ 3. Examine the counterfoil of pay in slip
 - ☐ 4. Examine Cash book

Question ID : 7193991162
Status : Answered
Chosen Option : 1

Q.6
4 Legal fees paid to acquire a piece of land is _____.

- Ans
- ☒ 1. debited to land account

- ☒ 2. debited to depreciation account
- ☒ 3. debited to profit and loss account
- ☒ 4. debited to miscellaneous expenses account

Question ID : 7193991112
Status : Answered
Chosen Option : 1

Q.6
5 Diminishing method of depreciation provides _____.

- Ans ☒ 1. more depreciation in initial years
- ☒ 2. equal amount of depreciation every year
 - ☒ 3. more depreciation in later years
 - ☒ 4. depreciation amount changes in every 2 year

Question ID : 7193991108
Status : Answered
Chosen Option : 1

Q.6
6 The following data is available in respect of X Ltd:

- (i) Opening debtors ₹ 12,000
- (ii) Closing Debtors ₹ 15,000
- (iii) Credit Sales ₹ 28,000

What is the amount of cash received from customers?

- Ans ☒ 1. ₹ 25,000
- ☒ 2. ₹ 3,000
 - ☒ 3. ₹ 28,000
 - ☒ 4. ₹ 31,000

Question ID : 7193991152
Status : Answered
Chosen Option : 1

Q.6
7 The debit balance, at the end of a year, in a cash book, shows:

- Ans ☒ 1. Total Cash paid during the year
- ☒ 2. Total cash received during the year
 - ☒ 3. Income of the business entity
 - ☒ 4. Cash in hand at the end of the given period

Question ID : 7193991156
Status : Answered
Chosen Option : 4

Q.6 Which form is used to give statement of particulars required to be furnished under Section 44AB of Income Tax Act 1961?

- Ans
- ☒ 1. Form 3CB
 - ☒ 2. Form 3CE
 - ☒ 3. Form 3CD
 - ☒ 4. Form 3CA

Question ID : 7193991197
Status : Answered
Chosen Option : 1

Q.6 वेतन के त्रैमासिक TDS रिटर्न के संबंध में कौन सा फॉर्म दाखिल करना आवश्यक होता है?

- Ans
- ☒ 1. फॉर्म 27Q
 - ☒ 2. फॉर्म 27EQ
 - ☒ 3. फॉर्म 26Q
 - ☒ 4. फॉर्म 24Q

Question ID : 7193991193
Status : Answered
Chosen Option : 3

Q.7 "Financial statement of companies shall be prepared as per the forms prescribed in Schedule III of Companies Act 2013". Which section of Companies Act 2013 prescribes the same?

- Ans
- ☒ 1. Section 129
 - ☒ 2. Section 132
 - ☒ 3. Section 130
 - ☒ 4. Section 131

Question ID : 7193991141
Status : Answered
Chosen Option : 4

Q.7 Bill receivable account is _____.

- Ans
- ☒ 1. an expense account
 - ☒ 2. an asset account
 - ☒ 3. a revenue expenditure account
 - ☒ 4. a liability account

Question ID : 7193991136
Status : Answered
Chosen Option : 2

Q.7 निर्धारण वर्ष 2018-19 के लिए, आयकर अधिनियम 1961 की धारा 194 के तहत लाभांश के संबंध में उपलब्ध, अधिकतम सीमा क्या है जिस पर कोई TDS काटने की आवश्यकता नहीं है?

- Ans
- ☒ 1. ₹ 2,500

- ☒ 2. ₹ 3,000
- ☒ 3. ₹ 5,000
- ☒ 4. ₹ 10,000

Question ID : 7193991190
Status : Answered
Chosen Option : 1

Q.7 Which of the following is required while vouching Sales?

3

- (i) Examine sales book
- (ii) Examine sales Invoices
- (iii) Examine Cut off Points
- (iv) Examine the numerical sequence of source documents generated within the organization

Ans ☒ 1. (i), (ii), (iii) and (iv)

- ☒ 2. (i), (ii)
- ☒ 3. (ii), (iv)
- ☒ 4. (i), (iii)

Question ID : 7193991159
Status : Answered
Chosen Option : 2

Q.7 निर्धारण वर्ष 2018-19 के लिए, उच्च शिक्षा हेतु लिए गए ऋण पर भुगतान किए गए ब्याज के लिए कटौती के संबंध में आयकर अधिनियम 1961 की धारा 80E के तहत उपलब्ध अधिकतम कटौती राशि क्या है?

4

- Ans ☒ 1. ₹ 1,000
- ☒ 2. ₹ 10,000
 - ☒ 3. ₹ 50,000
 - ☒ 4.

कोई सीमा नहीं, भुगतान की गई वास्तविक राशि का कटौती के रूप में दावा किया जा सकता है

Question ID : 7193991179
Status : Answered
Chosen Option : 4

Q.7 The following information is supplied to you:

5

Gross Profit ₹ 50,000
Salaries ₹ 10,000
Rent ₹ 4,000
Office expenses ₹ 12,000
Selling Expenses ₹ 5,000
Advertisement ₹ 8,000
Net Profit before commission is ₹ 11,000

Calculate manager's commission @ 10% of the net profit after charging such commission.

Ans

- ☒ 1. ₹ 1,100
- ☒ 2. ₹ 11,000
- ☒ 3. ₹ 1,000
- ☒ 4. ₹ 110

Question ID : 7193991125
Status : Answered
Chosen Option : 3

Q.7 What is the maximum amount of income on which there is NO tax in respect of senior citizens for Assessment Year 2018-19?

- Ans ☒ 1. ₹ 2,50,000
- ☒ 2. ₹ 2,75,000
- ☒ 3. ₹ 3,50,000
- ☒ 4. ₹ 3,00,000

Question ID : 7193991183
Status : Answered
Chosen Option : 4

Q.7 The following balances are extracted at the end of the accounting period from the books of Radhey Shyam as follows:

7 Plant & Machinery ₹ 2,00,000

Furniture ₹ 50,000

Building ₹ 5,00,000

Depreciation is to be charged:

20% on plant & machinery, 10% on furniture and 5% on Building. Calculate the amount of depreciation to be charged in Profit and Loss account.

- Ans ☒ 1. ₹ 45,000
- ☒ 2. ₹ 7,000
- ☒ 3. ₹ 70,000
- ☒ 4. ₹ 40,000

Question ID : 7193991124
Status : Answered
Chosen Option : 3

Q.7 Which of the following is required while vouching purchases?

8

- (i) Examine sales book
- (ii) Examine Purchase book
- (iii) Examine purchase invoices
- (iv) Examine the numerical sequence of source documents generated within the organization

- Ans ☒ 1. (ii), (iii) and (iv)
- ☒ 2. (i), (iii)
- ☒ 3. (ii), (iii)
- ☒ 4. (i), (ii), (iii) and (iv)

Question ID : 7193991160
Status : Answered
Chosen Option : 3

Q.7
9 Which form is used to file a statement to Assessing officer under Sub-section 2 of Section 11 of Income Tax Act 1961?

- Ans
- ☒ 1. Form 5
 - ☒ 2. Form 10
 - ☒ 3. Form 35CA
 - ☒ 4. Form 44AB

Question ID : 7193991195
Status : Answered
Chosen Option : 2

Q.8
0 In the statement of Profit and Loss prescribed as per Schedule III of Companies act 2013, which is the correct manner to show the tax expense?

- Ans
- ☒ 1. Tax expense
(i) Deferred tax
 - ☒ 2. Tax expense
(i) Current tax
(ii) Deferred tax
 - ☒ 3. Tax expense
(i) Current tax
 - ☒ 4. Tax Expense
(i) Current tax
(ii) Provision for taxation

Question ID : 7193991145
Status : Answered
Chosen Option : 4

Q.8
1 Which of the following statement is true in respect of Income and Expenditure account?

- Ans
- ☒ 1. It does not show non-cash items.
 - ☒ 2. It contains only the items of revenue nature of current accounting period only.
 - ☒ 3. It follows cash system of accounting.
 - ☒ 4. It is a real account.

Question ID : 7193991115
Status : Answered
Chosen Option : 2

Q.8
2 Which ledgers are prepared in Self-balancing system?

- Ans
- ☒ 1. Debtor ledger

- ☐ 2. Creditor ledger
- ☐ 3. Debtor and Creditor ledger
- ☒ 4.

Debtor, Creditor and Main ledger (containing remaining accounts)

Question ID : 7193991139
Status : Answered
Chosen Option : 4

Q.8 From following information, compute the taxable amount of HRA for one month of Naresh who resides in Kanpur:
3

- (i) Salary per month ₹ 6,000
(ii) HRA received per month ₹ 500
(iii) Rent paid per month ₹ 900

- Ans ☐ 1. ₹ 500
- ☐ 2. ₹ 300
- ☐ 3. ₹ 400
- ☒ 4. ₹ 200

Question ID : 7193991186
Status : Answered
Chosen Option : 4

Q.8 A branch which keeps complete record of all accounting transactions is called _____.
4

- Ans ☐ 1. A foreign branch
- ☐ 2. A local branch
- ☒ 3. An independent branch
- ☐ 4. A dependent branch

Question ID : 7193991117
Status : Answered
Chosen Option : 3

Q.8 What is the maximum limit available on which NO TDS is required to be deducted in respect of premature withdrawal from EPF under Section 192A of Income Tax Act 1961 for Assessment Year 2018-19?
5

- Ans ☐ 1. ₹ 12,500
- ☐ 2. ₹ 15,000
- ☒ 3. ₹ 50,000
- ☐ 4. ₹ 25,000

Question ID : 7193991191
Status : Answered
Chosen Option : 3

Q.8 What is the rate of TDS applicable on winning from lotteries under Section 194B of Income Tax Act 1961 for Assessment Year 2018-19?
6

- Ans ☐ 1. 20%

- ☒ 2. 40%
- ☒ 3. 30%
- ☒ 4. 50%

Question ID : 7193991189
Status : Answered
Chosen Option : 3

Q.8 The following is the information available of X Limited as on 31st March 2018.

1. Overdraft as per the cash book ₹ 7,300
2. Cheques paid into the bank account but not credited ₹ 3,400
3. Cheques issued but not presented for payment ₹ 450
4. Bank charges debited in the passbook ₹ 70
5. Cheques directly deposited by the customer into the bank account ₹ 3,000.

What is the overdraft value as per the bank passbook?

- Ans ☒ 1. ₹ 8,220
- ☒ 2. ₹ 7,390
- ☒ 3. ₹ 7,320
- ☒ 4. ₹ 13,320

Question ID : 7193991099
Status : Answered
Chosen Option : 3

Q.8 As per Accounting Standard 6 issued by ICAI on depreciation, under which circumstances the method of depreciation may be changed?

- (i) When the adoption of new method is required by the statute.
- (ii) When it is required for compliance with an accounting standard.
- (iii) When it is considered that the change would result in a more appropriate preparation or presentation of financial statements.

- Ans ☒ 1. (i), (iii)
- ☒ 2. (ii), (iii)
- ☒ 3. (i), (ii), (iii)
- ☒ 4. (i), (ii)

Question ID : 7193991106
Status : Answered
Chosen Option : 3

Q.8 M/s X Limited has received ₹ 5,00,000 compensation from Municipal Corporation on acquisition of an agricultural land for construction of road or bridges. Which kind of receipt is this?

- Ans ☒ 1. It is a capital receipt.
- ☒ 2. It is a revenue receipt.
- ☒ 3. It is a deferred revenue receipt.
- ☒ 4. It is not a receipt.

Question ID : 7193991111
Status : Answered
Chosen Option : 1

Q.9
0 A returns inward book is kept to record _____.

- Ans
- ☒ 1. Return of anything sold
 - ☒ 2. Return of anything purchased
 - ☒ 3. Return of goods sold
 - ☒ 4. Return of goods purchased

Question ID : 7193991151
Status : Answered
Chosen Option : 3

Q.9
1 In a Balance sheet, income accrued but not received is shown as _____.

- Ans
- ☒ 1. Contingent liabilities
 - ☒ 2. Liabilities
 - ☒ 3. Assets
 - ☒ 4. Contingent assets

Question ID : 7193991121
Status : Answered
Chosen Option : 3

Q.9
2 Which of the following is NOT required while vouching Sales Return?

- Ans
- ☒ 1. Examine Debit Notes
 - ☒ 2. Examine cut off points
 - ☒ 3. Examine Credit Notes
 - ☒ 4. Examine sales return book

Question ID : 7193991158
Status : Answered
Chosen Option : 3

Q.9
3 The following information is provided of M/s Raj Petro for the year ended on 31st December 2018:

- (i) Actual Salaries paid ₹ 1,02,000
- (ii) Prepaid Salaries as on 31.12.2017 is ₹ 12,000
- (iii) Prepaid Salaries as on 31.12.2018 is ₹ 6,000
- (iv) Outstanding Salaries as on 31.12.2017 is ₹ 9,000
- (v) Outstanding Salaries as on 31.12.2018 is ₹ 7,500

Calculate the amount of Salaries chargeable to Income and Expenditure account for the year ending on 31 December 2018.

- Ans
- ☒ 1. ₹ 1,18,500
 - ☒ 2. ₹ 1,06,500

☒ 3. ₹ 91,500

☒ 4. ₹ 82,500

Question ID : 7193991116
Status : Answered
Chosen Option : 2

Q.9 Under sectional balancing system, if an error affects the account of debtor or creditor without affecting their total, it is rectified by:

- Ans
- ☒ 1. adjustment entry need to be made separately
 - ☒ 2. adjusting the account of debtor or creditor itself
 - ☒ 3. adjusting the account of main ledger
 - ☒ 4. no rectification entry is required

Question ID : 7193991140
Status : Answered
Chosen Option : 3

Q.9 As per the format of Balance sheet prescribed as per Schedule III of Companies act 2013, Calls unpaid is shown under the heading of _____.

- Ans
- ☒ 1. Share application money pending allotment
 - ☒ 2. Money received against share warrant
 - ☒ 3. Shareholders Fund
 - ☒ 4. Share capital

Question ID : 7193991149
Status : Answered
Chosen Option : 4

Q.9 As per Section 147 of Companies Act 2013, if an auditor has contravened the provisions knowingly or willfully with the intention to deceive a company or its shareholders etc; he shall be punishable with fine which may extend up to _____.

- Ans
- ☒ 1. ₹ 10 Lakh
 - ☒ 2. ₹ 5 Lakh
 - ☒ 3. ₹ 1 Lakh
 - ☒ 4. ₹ 25 Lakh

Question ID : 7193991172
Status : Not Answered
Chosen Option : -

Q.9 What is the rate of TDS applicable for Assessment Year 2018-19 on payment of rent by an individual in excess of ₹ 50,000 per month under Section 194IB of Income Tax Act 1961 w.e.f. 01.06.2017?

- Ans
- ☒ 1. 2%
 - ☒ 2. 5%
 - ☒ 3. 20%
 - ☒ 4. 10%

Question ID : 7193991188

Status : **Answered**
Chosen Option : **4**

Q.9
8 An entry of ₹ 6,500 was wrongly posted to Salaries account instead of Machinery account as Salaries are to be capitalised. It is _____.

- Ans
- ☒ 1. an error of commission
 - ☒ 2. a clerical error
 - ☒ 3. an error of principle
 - ☒ 4. an error of omission

Question ID : **7193991131**
Status : **Answered**
Chosen Option : **3**

Q.9
9 In branch accounts, in debtors system, opening balances of assets are _____.

- Ans
- ☒ 1. credited to branch account
 - ☒ 2. debited to branch account
 - ☒ 3. added to branch account
 - ☒ 4. transferred to branch account

Question ID : **7193991118**
Status : **Answered**
Chosen Option : **2**

Q.1
00 Which one of the following will lead to understatement of net profit?

- Ans
- ☒ 1. Transfer of general reserve
 - ☒ 2. Treating capital expenditure as revenue expenditure
 - ☒ 3. Amortisation of fictitious asset
 - ☒ 4. Treating revenue expenditure as capital expenditure

Question ID : **7193991128**
Status : **Answered**
Chosen Option : **2**

Q.1
01 If the rate of Gross profit on sales is 30% and the cost of goods sold is ₹ 70,000. What is the amount of sales?

- Ans
- ☒ 1. ₹ 1,00,000
 - ☒ 2. ₹ 21,000
 - ☒ 3. ₹ 49,000
 - ☒ 4. ₹ 2,33,333

Question ID : **7193991127**
Status : **Answered**
Chosen Option : **1**

Q.1
02

Which of the following is required while vouching Wages and Salaries:

- (i) Examine Payment in cash book
- (ii) Examine Pay roll summary
- (iii) Examine Unclaimed wages
- (iv) Examine relevant salary registers

Ans ☒ 1. (i), (ii) and (iv)

☒ 2. (i), (iii)

☒ 3. (i), (ii) and (iii)

☒ 4. (i), (ii), (iii) and (iv)

Question ID : 7193991164

Status : Answered

Chosen Option : 4

Q.1 03 Which out of the following assessee is eligible to claim deduction in respect of contribution to certain pension funds under Section 80CCC of Income Tax Act 1961?

Ans ☒ 1. Individual and Firm

☒ 2. Only Individual

☒ 3. Individual and HUF

☒ 4. Firm

Question ID : 7193991180

Status : Answered

Chosen Option : 2

Q.1 04 In the books of M/s Ram pyare, purchase of ₹ 4,500 from Rajan was wrongly entered in the sales day book. What is the correction entry to be passed in the books of account? (amount in ₹)

Ans ☒ 1. Sales A/c Dr 4,500

To Rajan A/c 4,500

Purchase A/c Dr 4,500

☒ 2. Rajan A/c Dr 4,500

To Sales A/c 9,000

Purchase A/c Dr 4,500

☒ 3. Sales A/c Dr 4,500

To Rajan A/c 9,000

Purchase A/c Dr 4,500

☒ 4. To Rajan A/c 4,500

Question ID : 7193991134

Status : Answered

Chosen Option : 3

Q.1 What is the maximum limit available on which NO TDS is required to be deducted in respect of winning from Horse
05 races under Section 194BB of Income Tax Act 1961 for Assessment Year 2018-19?

Ans  1. ₹ 10,000

 2. ₹ 50,000

 3. ₹ 20,000

 4. ₹ 15,000

Question ID : **7193991200**

Status : **Answered**

Chosen Option : 1



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