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West Bengal Audit and Accounts Service

**Previous Year Paper
2017**



Direction for Question Nos. 1 to 3:

A sentence is given in Active/(or Passive) voice. Out of the four alternatives suggested select the one which best expresses the same sentence in Passive (or Active) voice:

1. It is time to ring the bell.
 - (A) It is time the bell rings.
 - (B) It is being time to ring the bell.
 - (C) It is time for the bell to ring.
 - ☒ (D) It is time for the bell to be rung.
2. Please help me.
 - (A) You are requested to help me.
 - (B) You are being requested to help me.
 - ☒ (C) You were requested to help me.
 - (D) You have been requested to help me.
3. Why do you waste time?
 - ☒ (A) Why is time been wasted by you?
 - (B) Why is time wasted by you?
 - (C) Why has time been wasted by you?
 - (D) Why is time being wasted by you?

Direction for Question Nos. 4 to 6:

In each of the following questions a sentence is given in Direct/Indirect Speech. Out of the four alternatives select the one which best expresses the same sentence in Direct/Indirect Speech:

4. "Please don't go away", she said.
 - (A) She said to please her and not go away.
 - (B) She told me not to go away.
 - (C) She begged that I not go away.
 - ☒ (D) She begged me not to go away.
5. "I don't know the way. Do you?" he asked.
 - (A) He said that he did not know the way and did I know it.
 - (B) He told that he was not knowing the way, but wondered if I knew.
 - (C) He said that he did not know the way and asked me if I did.
 - ☒ (D) He asked me if I knew the way which he did not.

6. The spectators said, "Bravo! well played, Ranjan".
 - (A) The spectators called Ranjan bravo because he had played well.
 - (B) The spectators said that Ranjan played well and applauded him.
 - (C) The spectators encouraged Ranjan saying that he played well.
 - ☒ (D) The spectators applauded Ranjan, saying that he played well.

Direction for Question Nos. 7 to 10:

Given below are the words with different spellings. Select the one which you consider to be correctly spelled:

7. (A) Sovereign
(B) Soverein
(C) Soveraign
(D) Soverain
8. (A) Concieve
(B) Conceive
(C) Conseive
(D) Consieve
9. (A) Bouquete
(B) Bouquette
(C) Buquette
(D) Bouquet
10. (A) Stegnant
(B) Stegnent
(C) Stagnant
(D) Stagnet

Direction for Question Nos. 11 to 20:

Select the correct meaning of the idiom from the alternatives provided:

11. He *gave up the ghost* a month back.
 (A) treated coldly
 (B) ~~afraid~~
 (C) died
 (D) expressed
12. *Mind your eye* means
 (A) be cautious
 (B) to work easily
 (C) ~~to judge~~
 (D) to see intently
13. My wife rarely *behaved like a fishwife* when we disagreed.
 (A) a wife sold fish
 (B) shouted loudly or abusively
 (C) pretended to be a fish wife
 (D) ~~was quarrelsome~~
14. The *bare bones* of the half-hour conversation was that he hated my guts.
 (A) ~~the main point~~
 (B) just the bones
 (C) with the flesh removed
 (D) the naked truth
15. *To steal a march* means _____.
 (A) to command an army
 (B) to give orders for stealing
 (C) to steal
 (D) to outshine somebody
16. There has been *bad blood* between the two communities even before the shooting.
 (A) impure blood
 (B) ill-feeling
 (C) bloody fights
 (D) ~~quarrels~~
17. You are to *be a cool customer* if you want to get the best buys.
 (A) ~~be calm and not be excitable~~
 (B) have a cool head
 (C) be uncommunicative
 (D) be choosy
18. *To throw down the glove* means
 (A) to accept defeat
 (B) to reject the prize
 (C) ~~to resort to wrong tactics~~
 (D) to give a challenge
19. His phenomenal success shows that he has got the *Midas touch*.
 (A) Ability to succeed in all projects
 (B) Superhuman ability
 (C) ~~Miraculous touch~~
 (D) A powerful backer
20. *To eat humble pie* means
 (A) to eat slowly
 (B) to have an excellent dish
 (C) to eat a good pie
 (D) to have to apologise



Direction for Question Nos. 21 to 25:

Choose the correct alternative from the options provided to fill in the blanks:

21. Fit to be chosen means _____.
(A) illegible
(B) edible
(C) eligible
(D) illegal
22. One who is all-powerful is considered _____.
(A) Omniscient
(B) Omnipotent
(C) Omnipresent
(D) None of the above
23. Animals that live on grass are _____.
(A) Herbivorous
(B) Carnivorous
(C) Vegetarian
(D) Non-vegetarian
24. More like a woman than a man in manners and habits is _____.
(A) womanish
(B) unmanly
(C) effeminate
(D) delicate
25. Concluding part of a literary work is _____.
(A) Prologue
(B) Dialogue
(C) Monologue
(D) Epilogue

Direction for Question Nos. 26 to 35:

Insert the correct preposition:

26. Prior _____ that, he was a clerk.
(A) in
(B) to
(C) by
(D) at
27. He mused long _____ life's changes.
(A) at
(B) for
(C) on
(D) in
28. He leaned _____ my opinion.
(A) on
(B) against
(C) upon
(D) to
29. He triumphs _____ the troubles.
(A) over
(B) by
(C) with
(D) against
30. He deals _____ rice.
(A) with
(B) in
(C) by
(D) on



31. True happiness consists _____ contentment.

- (A) of
- (B) in
- (C) with
- (D) to

32. He asked a loan _____ me.

- (A) for
- (B) of
- (C) about
- (D) after

33. I admit being _____ the wrong.

- (A) of
- (B) to
- (C) in
- (D) at

34. Do not jump _____ a conclusion.

- (A) at
- (B) with
- (C) for
- (D) to

35. His report bears _____ the story.

- (A) with
- (B) out
- (C) on
- (D) off

Direction for Question Nos. 36 to 40:

Choose the correct meaning of the underlined word/part of the sentence from the options provided:

36. Weird noises came from the haunted house.

- (A) Beastly
- (B) Unpleasant
- (C) Frightening
- (D) Unnatural

37. He had a penchant for fine phrases.

- (A) Bias
- (B) Liking
- (C) Training
- (D) Desire

38. The trial was so important that the entire proceedings were held in camera.

- (A) photographed
- (B) made into a film
- (C) secret
- (D) not open to the public

39. The presence of the Principal cramped the style of the teacher's lecture.

- (A) style suffered from cramps
- (B) obstructed the style
- (C) prevented him from doing freely what he had planned to do
- (D) prevented the free style

40. He was trying to put across his ideas to his audience.

- (A) to convey
- (B) to cross
- (C) to convince
- (D) to influence



Direction for Question Nos. 41 to 45:

Choose the word opposite in meaning to the ones underlined below:

41. Slow but steady wins the race.
(A) uneven
(B) shaky
(C) inconsistent
(D) irregular
42. Overeating can often be detrimental to health.
(A) useful
(B) destructive
(C) beneficial
(D) injurious
43. He was dejected when he heard the news.
(A) gleeful
(B) hilarious
(C) impressed
(D) elated
44. Silence in this place is mandatory.
(A) optional
(B) compulsory
(C) imperative
(D) irritating
45. We must realise the futility of wars.
(A) value
(B) usefulness
(C) importance
(D) urgency

Direction for Question Nos. 46 to 50:

Fill in the blanks with the appropriate word from the options provided:

46. Her acceptance speech was _____, eliciting thunderous applause at several points.
(A) uninteresting
(B) poorly written
(C) well received
(D) tedious
47. Although the conditions in which he chooses to live suggest that he is miserly, his contributions to charities show that he is _____.
(A) thrifty
(B) frugal
(C) stingy
(D) generous
48. The plot of the movie was extremely complicated and included many minor characters _____ to the central events.
(A) tangential
(B) momentous
(C) essential
(D) impervious
49. Given the Secretary of State's _____ the President's foreign policies, he has no choice but to resign.
(A) reliance upon
(B) pretense of
(C) antipathy toward
(D) concurrence with
50. After a period of protracted disuse, a muscle will atrophy, _____ both its strength and ability to perform its former function.
(A) insuring
(B) sustaining
(C) losing
(D) aligning

51. The sum of absolute deviation is minimum if these deviations are taken from the
 (A) Mean
 (B) Mode
 (C) Median
 (D) Upper quartile
52. If ${}^{16}C_r = {}^{16}C_{2r+1}$, which one of the following is the value of r ?
 (A) 6
 (B) 5
 (C) 4
 (D) 3
53. The value of standard deviation changes by a change of
 (A) Origin
 (B) Scale
 (C) Algebraic Sum
 (D) None of the above
54. The sample mean \bar{X} of first n natural numbers is
 (A) $n(n+1)/2$
 (B) $(2n+1)/2$
 (C) $n/2$
 (D) $(n+1)/2$
55. In how many ways can one permute the letters of the word CONSTANT keeping two vowels together?
 (A) 2500
 (B) 2520
 (C) 1260
 (D) 2560
56. The value of $2 + \log_{10}(0.01)$ is
 (A) 4
 (B) 3
 (C) 0
 (D) 1
57. The mean proportion between $\frac{1}{2}$ and 128 is
 (A) 64
 (B) 32
 (C) 16
 (D) 8
58. For a certain distribution, if $\Sigma(X-20) = 25$, $\Sigma(X-25) = 0$ and $\Sigma(X-35) = -25$, then \bar{X} is equal to
 (A) 20
 (B) 25
 (C) -25
 (D) 35
59. The value of $9^{1/3} \times 9^{1/9} \times 9^{1/27} \times \dots \times \infty$ is
 (A) 18
 (B) 9
 (C) 3
 (D) 6
60. Which term of G.P. 18, -12, 8, ... is $\frac{512}{729}$?
 (A) 12th
 (B) 11th
 (C) 10th
 (D) 9th

61. The third proportion of $6\frac{1}{4}$ and 5 is

- (A) 4
- (B) $7\frac{1}{2}$
- (C) 3
- (D) None of the above

62. A.M. of two numbers a and b is x . Two G.M.s y and z are inserted in between a and b . The value of $\frac{y^3 + z^3}{xyz}$ is

- (A) 2
- (B) $\frac{1}{2}$
- (C) 3
- (D) $\frac{1}{3}$

63. If $24 = xyz$, then number of set of all possible solutions of x , y and z as positive integers is

- (A) 10
- (B) 20
- (C) 40
- (D) 30

64. a, b, c, d, e are in A.P. Express the value of $(a + b + 5c - 5d + e)$ in terms of a .

- (A) $5a$
- (B) $4a$
- (C) $3a$
- (D) $2a$

65. A_1, A_2 and A_3 are any three sets. If $B_1 = A_1$, $B_2 = A_2 - A_1$ and $B_3 = A_3 - (A_1 \cup A_2)$, then which one of the following is true?

- (A) $A_1 \cup A_2 \cup A_3 \supset B_1 \cup B_2 \cup B_3$
- (B) $A_1 \cup A_2 \cup A_3 = B_1 \cup B_2 \cup B_3$
- (C) $A_1 \cup A_2 \cup A_3 \subset B_1 \cup B_2 \cup B_3$
- (D) None of the above

66. Number of trailing zeros in the resulted number of $70!$ are

- (A) 14
- (B) 15
- (C) 16
- (D) 17

67. If A and B are two finite sets, then which one of the following is true?

- (A) $n(A - B) = n(A) - n(A \cap B)$
- (B) $n(A - B) = n(A) - n(B)$
- (C) $n(A - B) = n(B - A)$
- (D) $n(A - B) = n(B) - n(A \cap B)$

68. A man is having 9 friends. In how many ways can he invite one friend or more than one friends?

- (A) 500
- (B) 511
- (C) 512
- (D) 520



69. A person desires to create an endowment fund to provide for a price of Rs. 600 every year. If the fund can be invested at 10% p.a. compound interest, find the amount of the endowment.

- (A) Rs. 600
- (B) Rs. 60,000
- (C) Rs. 6,000
- (D) Rs. 6,600

70. If the number of conversion period ≥ 2 , then the compound interest is

- (A) less than simple interest.
- (B) equal to simple interest.
- (C) greater than or equal to simple interest.
- (D) greater than simple interest.



71. The equation for the Debt-Equity Ratio is

- (A) Long Term Debt/ Equity Capital
- (B) Liquid Asset/ Current Liability
- (C) Current Asset/ Current Liability
- (D) Net Profit/ Net Sales

72. Acid Test Ratio should normally be

- (A) 1 : 2
- (B) 2 : 1
- (C) 1 : 1
- (D) None of the above

73. Gross Profit is a _____ Ratio.

- (A) Profitability Ratio
- (B) Solvency Ratio
- (C) Turnover Ratio
- (D) Operating Ratio

74. The process of transfer of entries from Day Book to Ledger is called

- (A) Simple Posting
- (B) Journal Posting
- (C) Transaction
- (D) Ledger Posting

75. Which of the following formula satisfy the time reversal test?

(A) $P_{01} = \frac{\sum p_1 q_0}{\sum p_0 q_0}$

(B) $P_{01} = \frac{\sum p_1 q_1}{\sum p_0 q_1}$

(C) $P_{01} = \sqrt{\frac{\sum p_1 q_0}{\sum p_0 q_0} \times \frac{\sum p_1 q_1}{\sum p_0 q_1}}$

(D) None of the above

76. Collection of Debtors would

- (A) increase Current Ratio
- (B) decrease Current Ratio
- (C) no effect on Current Ratio
- (D) increase Debtors Turnover

77. The following item is shown in Profit and Loss Appropriation A/c:

- (A) Dividends declared
- (B) Discount on issue of Shares
- (C) Non-operating Expenses
- (D) Current Assets

78. After a discount of 22.5%, the price of an article was Rs. 207.70. What was the original price of that article?

- (A) Rs. 266
- (B) Rs. 267
- (C) Rs. 268
- (D) Rs. 269

Handwritten calculation for Q78:

$$207.70 \times \frac{100}{77.5} = 267$$

79. A businessman marks his goods at 25% above their price and allows a discount of $12\frac{1}{2}\%$ for each. What profit percentage does he make?

- (A) $9\frac{1}{8}\%$
- (B) $9\frac{3}{8}\%$
- (C) $9\frac{5}{8}\%$
- (D) $9\frac{7}{8}\%$

80. When the annuity payments are made at the end of each period, it is called

- (A) Immediate Annuity
- (B) Ordinary Annuity
- (C) Simple Annuity
- (D) All of the above



81. Any donation received for a specific purpose is a
 (A) Liability
 (B) Asset
 (C) Revenue Receipts
~~(D) Capital Receipts~~
82. Amount paid to Gagan, posted to the credit side of his account would affect ^{cash} _{DR CR} ^{cash} _{DR CR}
 (A) Gagan's Account
 (B) Cash Account
~~(C) Cash and Gagan's Account~~
 (D) None of the above
83. Purchases made on credit not recorded at all would affect
 (A) Purchase A/c
 (B) Suppliers A/c
~~(C) Purchase A/c and Suppliers A/c~~
 (D) Cash A/c
84. Amount spent on an advertisement campaign, the benefit of which will come for 3 years is a
 (A) Capital Revenue Expenditure
~~(B) Revenue Expenditure~~
 (C) Deferred Revenue Expenditure
 (D) Contingent Expenditure
85. Which of the following is a non-current liability?
 (A) Debtors
~~(B) Loan~~
 (C) Stock
 (D) Prepaid Insurance
86. In chain base method, the base period is
 (A) Fixed
 (B) Not fixed
~~(C) Constant~~
 (D) Zero
87. A dealer offers three successive discounts of 20%, 10% and 5%. Find the single equivalent rate.
 (A) 35%
 (B) 36.1%
~~(C) 31.6%~~
 (D) 30.6%
88. Most commonly used index number is
 (A) Volume index number
 (B) Value index number
 (C) Price index number
 (D) Simple index number
89. Which formula is used in chain indices?
 (A) $\frac{\sum p_n}{\sum p_o} \times 100$
 (B) $\frac{p_n}{p_n - 1} \times 100$
 (C) $\frac{p_n}{p_o} \times 100$
 (D) $\frac{\sum p_n q_n}{\sum p_o q_o} \times 100$
90. X and Y are sharing profits in the ratio of 4 : 3, Z joins and the new ratios are 7 : 4 : 3. What is the sacrificing ratio?
 (A) 1 : 2
 (B) 2 : 6
~~(C) 1 : 3~~
 (D) 3 : 9

91. Wages paid on the erection of a new Machinery should be debited to
 (A) Wages A/c
 (B) Cash A/c
 (C) Machinery A/c
 (D) Profit and Loss A/c
92. What is the present value of Rs. 50,000 to be received after 10 years at 10% compounded annually? [Given: $(1.1)^{-10} = 0.385543$]
 (A) Rs. 19,277.15
 (B) Rs. 9,277.15
 (C) Rs. 29,277.15
 (D) None of the above
93. Overcasting of Purchases Journal would affect
 (A) Sales Account
 (B) Purchase Account
 (C) Suppliers Account and Purchase Account
 (D) None of the above
94. At what rate of compound interest per annum will a sum of Rs. 1,200 become Rs. 1,348.32 in 2 years?
 (A) 6%
 (B) 6.5%
 (C) 7%
 (D) 7.5%
95. Var (X) = 4 and Var (Y) = 9. If X and Y are independent random variable then Var(2X+Y) is:
 (A) 13
 (B) 17
 (C) 25
 (D) -1
96. If one regression coefficient is greater than one, then other will be
 (A) more than one.
 (B) equal to one.
 (C) less than one.
 (D) equal to minus one.
97. Which measure of dispersion can be computed in case of open end classes?
 (A) Standard deviation
 (B) Range
 (C) Quartile deviation
 (D) Coefficient of variation
98. If Net Profit is Rs. 90,000 after writing off Preliminary Expenses of Rs. 10,000 then funds from operation will be
 (A) Rs. 1,10,000
 (B) Rs. 90,000
 (C) Rs. 10,000
 (D) Rs. 1,00,000
99. If Var (X) = 25, then S.D. $\left(\frac{2X+5}{2}\right)$ is equal to
 (A) $\frac{15}{2}$
 (B) 50
 (C) 25
 (D) 5
100. In scatter diagram, if most of the points lie in the first and third quadrants, then coefficient of correlation is
 (A) Negative
 (B) Positive
 (C) Zero
 (D) All of the above

101. In cost sheet, Raw Materials are taken in _____.
- (A) FIFO
 - (B) LIFO
 - ☒ (C) Prime Cost
 - (D) All of the above
102. When the actual overheads are less than expenses absorbed, it is known as
- ☒ (A) Absorbtion
 - (B) Under Absorbtion
 - (C) Over Absorbtion
 - (D) Perfect Absorbtion
103. Variable overhead remain
- (A) fixed per unit
 - ☒ (B) variable per unit with volume
 - (C) fixed for any level of output
 - (D) None of the above
104. Consumable stores are _____ expences.
- (A) Fixed
 - ☒ (B) Variable
 - (C) Semi-variable
 - (D) None of the above
105. Normally overtime payment is made at
- (A) 3 times
 - ☒ (B) 2 times
 - (C) 4 times
 - (D) 1½ times
106. Which of the following is not a Fringe Benefit?
- (A) Recreational facility
 - (B) Subsidised food
 - (C) Overtime wages
 - ☒ (D) Car facilities
107. The recording of arrival and departure time of worker is
- (A) Time Keeping
 - (B) Time Booking
 - ☒ (C) Overtime
 - (D) Time Management
108. Which of the following is not a premium bonus plan?
- (A) Straight time rate Plan
 - (B) Halsey Plan
 - ☒ (C) Rowan Plan
 - (D) Halsey-Wier Plan
109. Overtime paid for abnormal reasons may be transferred to
- (A) The Job
 - (B) Costing P/L A/C
 - ☒ (C) Overhead A/C
 - (D) None of the above
110. Discount on Issue of Debentures is
- (A) Purely financial charges
 - (B) Purely costing charges
 - (C) Both (A) and (B)
 - ☒ (D) None of the above

111. An eco-system consists of

- ☒ (A) a living community and its environment.
- (B) all the plants and animals of an area.
- (C) carnivores and herbivores of an area.
- (D) producers, consumers and decomposers in a particular locality.

112. The oxygen that keeps us alive is a product of photosynthesis. It comes from

- (A) Carbon dioxide
- (B) Carbonates absorbed from soil
- ☒ (C) Oxides of mineral elements
- (D) Water

113. Who among the following was the first to make use of artillery in warfare during the medieval period in India?

- ☒ (A) Babur
- (B) Ibrahim Lodhi
- (C) Sher Shah Suri
- (D) Akbar

114. In a barometer mercury is preferred over water because

- (A) mercury is a good conductor of heat.
- (B) mercury is shining and therefore its level can be read easily.
- (C) mercury is available in pure form.
- ☒ (D) mercury has high density and low vapour pressure.

115. The Universal Law of Gravitation was propounded by

- (A) Kepler
- (B) Galileo
- ☒ (C) Newton
- (D) Copernicus

116. In which year did Bankim Chandra Chattopadhyay write 'Anandmath'?

- (A) 1858
- (B) 1892
- ☒ (C) 1882
- (D) 1890

117. Who is remembered as the pioneer of economic nationalism in India?

- ☒ (A) Bipin Chandra Pal
- (B) Gokhale
- (C) R. C. Dutt
- (D) Madan Mohan Malviya

118. Broad wooden sleepers are placed below the rails to

- (A) act as shock absorber.
- (B) fix the fish plates properly.
- (C) hold the rails parallel.
- (D) reduce pressure exerted by the train.

119. Why did Gandhi decide to embark on an individual Satyagraha in 1940?

- (A) Gandhi didnot want to hamper the war effort of the British.
- (B) To disprove the British claim of India supporting the war effort whole heartedly.
- (C) There were differences and indiscipline within the Congress and so the time was not ripe for a mass movement.
- (D) None of the above

120. A public meeting was held on 13th April 1919 in Jallinwala Bagh to

- ☒ (A) protest against the arrest of popular leaders.
- (B) organise a hartal to protest against the atrocities of the British police.
- (C) demand Swaraj.
- (D) protest against the Rowlatt Act.



121. The chief impact of Vedic culture on Indian history was the

- (A) growth of Sanskrit
- ☒ (B) progress of Philosophy
- (C) rise of an other worldly outlook
- (D) consolidation of caste

122. Choose the correct pair:

- ☒ (A) Ellora caves – Saka
- ☐ (B) Khajuraho – Chandellas
- ☐ (C) Meenakshi temple – Pallavas
- ☐ (D) Mahabalipuram – Rashtrakutas

123. The following is (are) the Overhead Expense(s):

- (A) Factory Expenses
- (B) Administration Expenses
- (C) Salary Expenses
- ☒ (D) All of the above

124. Who among the following gave maximum resistance to the British?

- ☒ (A) Marathas
- (B) Sikhs
- (C) Rajputs
- (D) Gurkhas

125. Who among the following was a member of the Interim Government (1946–47)?

- (A) Syamaprasad Mukhopadhyay
- (B) Lal Bahadur Shastri
- ☒ (C) Maulana Abul Kalam Azad
- (D) None of the above

126. If time taken is 8 hours and time allowed is 10 hours, what will be the total wages under HALSEY system if rate per hour is Rs. 10?

- (A) Rs. 80
- (B) Rs. 100
- ☒ (C) Rs. 90
- (D) Rs. 95

127. Factory cost =

- (A) Prime Cost + Selling Expenses
- (B) Prime Cost + Administrative Expenses
- ☒ (C) Prime Cost + Factory Expenses
- (D) Work Cost – Factory Expenses

128. Jinnah and a section of the Muslim League was ready to give up the demand for separate electorate in favour of a joint electorate at the time of the

- (A) Cabinet Mission
- (B) Simon Commission
- ☒ (C) Wavell Plan
- (D) None of the above

129. If opening stock of Raw Materials is Rs. 10,000 and closing stock is Rs. 20,000, what will be the value of Raw Material purchased if Raw Material consumed is Rs. 2,00,000?

- (A) Rs. 2,30,000
- ☒ (B) Rs. 2,10,000
- (C) Rs. 1,70,000
- (D) Rs. 1,60,000

130. The total cost and profit for manufacturing a product is calculated by preparing a

- (A) Balance Sheet
- (B) Profit and Loss A/c
- ☒ (C) Reconciliation statement
- (D) None of the above

- 131.** Bad debt is the cost sheet comes under
(A) Selling Overhead
(B) Factory Overhead
(C) may come under both
(D) does not find its place in cost sheet
- 132.** Where there are separate Cost and Financial Account the problem of _____ arise.
(A) Accounting
(B) Reconciliation
(C) Vouching
(D) Integrated Accounts
- 133.** Time lost for Lunch hour of workers is known as
(A) normal idle time
(B) abnormal idle time
(C) Both (A) and (B)
(D) None of the above
- 134.** The following is (are) the method(s) to increase profit
(A) Increase Sales Price
(B) Reduce Cost
(C) Increase Market
(D) All of the above
- 135.** The following Cost helps in taking 'make or buy' decision:
(A) Material Cost
(B) Standard Cost
(C) Marginal Cost
(D) Differential Cost
- 136.** The Accounts that record expenses, gains and losses are
(A) Personal A/c's
(B) Real A/c's
(C) Nominal A/c's
(D) Suspense A/c's
- 137.** Patents, Copyright & Trademarks are
(A) Current Assets
(B) Fixed Assets
(C) Intangible Assets
(D) Investments
- 138.** The assets that can be converted into cash within one year or less are
(A) Current Assets
(B) Fixed Assets
(C) Intangible Assets
(D) Investments
- 139.** Closing stock is valued at
(A) Cost Price
(B) Market Value
(C) Cost or Market Value, whichever is lower
(D) None of the above
- 140.** While making the adjusting entry for depreciation _____ A/c is credited,
(A) Cash A/c
(B) Asset A/c
(C) Reserve A/c
(D) None of the above



141. In India the scheme of distribution of sources of revenue between the Centre and the States is based on the scheme laid down

- (A) Government of India Act, 1935
- (B) 15th Amendment of the Constitution of India
- (C) By resolution of Constitutional Assembly
- (D) 42nd Amendment of the Constitution of India

✓ 142. The Finance Commission consists of

- (A) The Chairman and three other members
- (B) The Chairman and five other members
- (C) The Chairman and two other members
- ✓ (D) The Chairman and four other members

143. The Maxim Quid Pro Quo applies to

- (A) tax and fee both
- (B) fee
- (C) tax
- (D) all fees except court fees

144. The violation of Article 265 of The Constitution of India is

- (A) violation of ordinary constitutional right.
- (B) equal to violation of fundamental right.
- (C) violation fiscal statute.
- (D) violation of specific tax legislation.

145. Licence fee can be regulatory when the activities for which a licence is given required to be

- (A) regulated.
- (B) regulated or controlled.
- (C) controlled.
- (D) None of the above

146. The Finance (Miscellaneous Provision) Act, was enacted in the year

- (A) 1951
- (B) 1952
- (C) 1953
- ✓ (D) 1950

✓ 147. Which of the list of the Constitution of India does not include taxes?

- (A) Union list
- (B) Cabinet list
- ✓ (C) Concurrent list
- (D) State list

148. There is nothing in Article 265 which prohibits the legislature to impose a tax twice on a thing

- (A) the above is a judge made law.
- (B) is a part of statute.
- (C) is not correct in the Indian context.
- (D) is incorrect proposition of law.

✓ 149. National Institution for Transforming India (NITI) Ayog is

- (A) A Constitutional Body
- ✓ (B) A Statutory Body
- (C) Quasi Judicial Body
- (D) Non Statutory Body

150. Under the Indian Constitution there is a restriction on the state to impose tax on Union property:

- (A) The statement is absolutely correct.
- (B) The statement is correct but excluding movable property.
- (C) The state can impose tax by legislation.
- (D) Tax can be imposed by state subject to the consent of the Governor.

151. A State is prohibited from imposing tax on consumption or sale of electricity supplied to the Govt. of India:

- (A) by virtue of normal obligation.
- (B) by virtue of Article 32 and 226.
- (C) by virtue of resolution of Inter State Council.
- (D) by virtue Art. 287 of the Constitution of India.

152. The Union of India can levy tax on all kinds of a State property:

- (A) is by virtue of Art. 289 of the Constitution of India.
- (B) by virtue of a statute passed in Parliament with consent of the State.
- (C) by virtue of a statute passed in joint sitting of Parliament.
- (D) is subject to the approval of The High Court of the State.

153. In which year the 'Earth Summit' in Rio de Janeiro was held?

- (A) 2002
- ☒ (B) 1992
- (C) 1990
- (D) 2000

154. The conception that State cannot impose tax on Union property

- (A) was first held by American Supreme Court.
- (B) was a recommendation of Planning Commission of India.
- (C) was introduced by Parliament of India.
- (D) is derived from Indian Independence Act.

155. The Planning Commission of India was abolished on

- (A) January 1, 2014
- (B) September 14, 2015
- (C) October 2, 2015
- ☒ (D) August 13, 2014

156. The federal part of the 1935 Act ultimately failed because

- (A) the Muslim League did not accept it.
- (B) the Viceroy still enjoyed absolute power.
- (C) the Government of India remained the paramount power to intervene in the affairs of the princely states.
- (D) the Congress remained silent.

157. Who, among the following, did not join the Congress Socialist Party set up in 1934?

- (A) Jawaharlal Nehru
- ☒ (B) Minoo Masani
- (C) Asoke Mehta
- (D) Yusuf Mehrauli

158. The first recognised Leader of Opposition in the Indian Parliament was

- (A) Shyama Prasad Mukherjee
- (B) Jawahar Lal Nehru
- (C) Ram Subhag Singh
- (D) Jyoti Basu

159. Global Competitive Report is published by

- ☒ (A) World Economic Forum
- (B) World Trade Organization
- (C) United Nations Development Programme
- (D) None of the above

160. Which Union Ministry launched Swachhha Bharat Abhiyan on October 2, 2014?

- (A) Ministry of Health
- ☒ (B) Prime Minister's Office
- (C) Ministry of Tourism and Culture
- (D) Ministry of Human Resource Development



161. Indian economy reached the target of \$ 300 billion FDI between April 2000 and September 2016. Which sector received most?

- (A) Computer software and hardware
- (B) Services sector
- (C) Automobile
- (D) Telecommunication

162. USA declared its no-first-use of nuclear weapons policy. But this has no impact on arms race because

- (A) US has highly advanced technology based ballistic missile Defence systems (BMD), no less than nuclear weapons in terms of destructive power.
- (B) Nuclear weapons are now mere show-pieces.
- (C) China, Russia, North Korea are now engaged in making nuclear weapons with capacity to strike promptly.
- (D) World is witnessing Nuclear race and Nuclear deterrence on an unprecedented scale.

163. First Field Marshal in India is

- (A) General Cariappa
- (B) SPFJ Manekshaw
- (C) S. Mukherjee
- (D) General M. Rajendra Singh

164. Which one is not a major port on the west coast?

- (A) Kochi
- (B) New Mangalore
- (C) Mumbai
- (D) Paradeep

165. Where did Professor P.C. Mahalanobis first set up the Indian Statistical Institute?

- (A) Calcutta University's College Street campus
- (B) Baranagar
- (C) Presidency College
- (D) Rajabazar Science College

166. Which, among the following states, built up World's first nuclear powered spacecraft?

- (A) USA
- (B) Russia
- (C) France
- (D) Britain

167. When did India-France Nuclear Deal come into force?

- (A) May 16, 2014
- (B) June 10, 2015
- (C) July 6, 2015
- (D) January 14, 2010

168. What is the primary objective of Nuclear Liability Act?

- (A) To allow overseas companies set up nuclear reactors in India.
- (B) To make nuclear operators strictly liable for damages resulting from an accident.
- (C) To increase the time period for filing claims in case of personal injury from 10 to 20 years.
- (D) To enable the victims to file tort claims.

169. When was the Nalanda University Bill adopted by the Lok Sabha after being passed by the Rajya Sabha?

- (A) August 26, 2010
- (B) July 4, 2009
- (C) February 20, 2010
- (D) January 20, 2009

170. Who gave Vallabh Bhai Patel the title of 'Sardar'?

- (A) C. Rajagopalachari
- (B) Mahatma Gandhi
- (C) Jawaharlal Nehru
- (D) M. A. Jinnah

171. The scheme of distribution of revenues under the Constitution of India shows

- (A) a clear tendency towards decentralisation.
- ☒ (B) a clear tendency towards equal distribution.
- (C) actually there is no such scheme in the Constitution of India.
- (D) a clear tendency towards centralisation.

172. To increase the salary of The Chief Justice of India

- (A) a legislation in the parliament of India is a must.
- (B) a legislation from all the states of India is necessary.
- (C) an amendment of the Constitution is mandatory.
- ☒ (D) the President of India in consultation with the Prime Minister of India can do it.

173. "The Contingency Fund of India" can be established by

- ☒ (A) The Parliament
- (B) The Finance Commission
- (C) The Reserve Bank of India
- (D) The Parliament with approval of the states.

174. Financial emergency can be declared by

- ☒ (A) The President of India.
- (B) The Governor of the Reserve Bank of India.
- (C) The Finance Minister of India.
- (D) The Finance Minister of India with consent from State Legislatures.

175. During financial emergency the salary of the Judges of The Supreme Court

- ☒ (A) cannot be reduced.
- (B) can be reduced.
- (C) may be stopped.
- (D) subject to special legislation.

176. The diagram that represent the relationship among the following:

Library, Books, Magazines is

- (A)
- (B)
- ☒ (C)
- (D)

177. Choose the correct option.

Number : Mathematics :: Notes : ?

- (A) Currency
- (B) Language
- ☒ (C) Music
- (D) Teacher

178. If $a*b = b-a$, the value of x such that $x*(2*5) = 4$ is

- (A) 1
- (B) 0
- ☒ (C) -1
- (D) 2

$$\begin{aligned} x*(2*5) &= 4 \\ x*(2-5) &= 4 \\ x*(-3) &= 4 \\ x &= \frac{4}{-3} = -\frac{4}{3} \end{aligned}$$

179. Choose the one which is different from the rest.

- (A) Conscience
- (B) Morality
- (C) Conduct
- (D) Weight

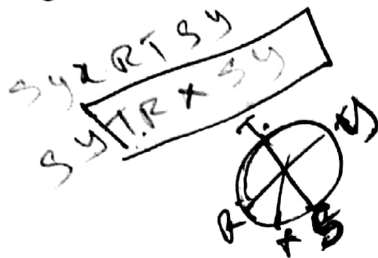
180. If $k_x = \frac{1}{x}$, then k_{k_x} is

- (A) x
- (B) $\frac{1}{x}$
- (C) x^x
- (D) 1



181. Five English letters are so standing that they form a circle. R is between X and T. S is to left of Y and X to the left of S. Who is to the right of R?

- (A) Y
(B) X
(C) T
(D) R



182. Find out the missing terms in the series:

1 1 2 3 5 8 13 21 34 55

- (A) 13
(B) 12
(C) 9
(D) 11

183. The Goods and Services Tax is a result of

- (A) 123rd Amendment of the Constitution of India.
(B) 112th Amendment of the Constitution of India.
(C) 122nd Amendment of the Constitution of India.
(D) 124th Amendment of the Constitution of India.

184. The next term in the series

BDF, CFI, DHL, EJO is

- (A) EGI
(B) EGK
(C) EJI
(D) EJO

185. Five times a certain whole number is equal to three less than twice the square of the number. The number is

- (A) 2
(B) 1
(C) 3
(D) 4

186. The Constitution (Seventh Amendment) Act, 1956 is made to make payment for the maintenance of Hindu Temples and Shrines from the consolidated fund of the state of

- (A) Jammu & Kashmir
(B) Assam & West Bengal
(C) Uttar Pradesh & Kashmir
(D) Kerala & Tamil Nadu

187. The final authority to determine a Bill as Money Bill vests with

- (A) the Speaker of the Lok Sabha.
(B) the Leader of the Opposition.
(C) the Finance Minister of India.
(D) the Governor of the Reserve Bank of India.

188. If α represents a number mid-way between 9 and 15 and β represents square of 6, then β/α represents

- (A) 2
(B) 3
(C) 1
(D) 0

189. The Comptroller and Auditor General of India submits its report to

- (A) the President of India
(B) the Speaker of the Parliament
(C) the Prime Minister of India
(D) the Governor of Reserve Bank of India

190. The Constitution (Twenty-sixth Amendment) Act, 1971

- (A) created status exclusively for the Rulers.
(B) conferred special status for the former Governors of States.
(C) abolished the office of Governor General of India.
(D) repealed Privy purse sums of Rulers.

191. The Constitution (Seventy third Amendment) Act, 1992 has vested in the Finance Commission:

- (A) Power in respect of Panchayats in the State.
- (B) Power in respect of Municipalities in the State.
- (C) Power in respect of the employees of Legislature.
- (D) Power in respect of the expenditure on the Disaster Management.

192. The recommendation on the principle which should govern the grants-in-aid of the revenues of the State out of the Consolidated Fund in India is made by

- (A) The legislature of the States.
- (B) The Finance Commission.
- (C) The Parliament of India.
- (D) The Comptroller and Auditor General of India.

193. The dominant role in passing a Money Bill is vested in the

- (A) House of the People.
- (B) Secretary of the Finance Department.
- (C) The Comptroller and Auditor General of India.
- (D) The Finance Minister.

194. The Appropriation Bill is introduced in the

- (A) both Houses of the Parliament
- (B) House of the People
- (C) Council of State
- (D) None of the above

195. The "annual financial statement" is caused to be laid before both the Houses of the Parliament by

- (A) The Finance Minister of India
- (B) The Comptroller and Auditor General of India
- (C) The President of India
- (D) The Prime Minister of India

196. A Money Bill is initiated in

- (A) Lok Sabha
- (B) Rajya Sabha
- (C) either House
- (D) Rajya Sabha with prior approval from Lok Sabha

197. Provision of Abolition of Tax is a valid point to identify it as Money Bill is

- (A) a correct statement.
- (B) a partially correct statement.
- (C) a prescription of Indian Finance Act, 1961.
- (D) subject to approval of the leader of the opposition.

198. The Certificate to a Money Bill is signed by

- (A) The Prime Minister of India
- (B) The Leader of Opposition of the House of the People
- (C) The Finance Minister of India
- (D) The Speaker of the House of the People

199. The qualification of the members of Finance Commission are

- (A) prescribed by Art. 280 of the Constitution of India.
- (B) determined by the Parliament by law.
- (C) determined by the President of India.
- (D) is similar to that of a Supreme Court Judge.

200. By virtue of Art. 292 of the Constitution of India the power enjoyed by the Union to borrow money on the security of the Consolidated Fund of India is

- (A) an unlimited power to borrow money.
- (B) a limited power to borrow money.
- (C) a power enjoyed subject to approval of States.
- (D) a power enjoyed subject to approval of the Reserve Bank of India.