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# **West Bengal Audit and Accounts Service**

**Previous Year Paper**  
**3 July 2022**



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2021

**TEST BOOKLET**

TEST BOOKLET SERIES

Time allowed : 2  $\frac{1}{2}$  hours

Full marks : 200

Answer *all* the questions.

Questions are of equal value.

**2096**

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**INSTRUCTIONS**

Candidates should read the following instructions carefully before answering the questions:

1. This booklet consists of 24 pages including this front page, containing 200 questions. **Verify the Page Nos. and Test Booklet series on each page and bring at once to the Invigilator's notice any discrepancy.**
2. Answers will have to be given in the Special Answer-Sheet supplied for the purpose.
3. Before you proceed to mark in the Answer-Sheet in response to various items in the Test Booklet, you have to fill in some particulars in the Answer-Sheet as per instructions sent to you in the Admit Card. **Do not fold the Answer-Sheet as this will result in error in your marks.**
4. All questions are of multiple-choice answer-type. You will find **four** probable answers (A), (B), (C) and (D) against each question. Find out which of the four answers appears to be **correct or the best**. Now darken the circle corresponding to the letter of the selected answer in the Answer-Sheet with **Black Ball Point Pen** as per instructions printed on the reverse of the Admit Card and in the Answer-Sheet.
5. One and only one circle is to be fully blackened for answer. Any spot in any other circle (multiple circle) or in wrong circle will be considered as wrong answer.
6. **There will be negative marking for wrong answers.  $\frac{1}{3}$  mark will be deducted for each wrong answer.**
7. **There are blank pages at the end of this Booklet for Rough Work.**
8. **The Special Answer-Sheet should be handed over to the Invigilator before leaving the Examination Hall. You are permitted to take away the used Test Booklet after completion of the examination.**

1. Change into an exclamatory sentence:  
The cuckoo sings very sweetly.  
(A) Who sings so sweetly?  
(B) The song of the cuckoo is very sweet.  
(C) How sweetly the cuckoo sings!  
(D) None of the above.
2. Change into the passive form:  
We expect good news.  
(A) We are expecting good news.  
(B) Good news was being expected by us.  
(C) We have been expecting good news.  
(D) Good news is expected.
3. Fill in the blank with the correct alternative given below:  
Lions roar but elephants \_\_\_\_\_.  
(A) bellow  
(B) trumpet  
(C) bleat  
(D) growl
4. Choose the word opposite in meaning to the underlined part of the sentence:  
Tom is a versatile gentleman.  
(A) inflexible  
(B) dynamic  
(C) inaccurate  
(D) unstable
5. Their parents returned and found everything was at sixes and sevens.  
The meaning of the underlined idiom is  
(A) in disorder  
(B) in perfect order  
(C) stolen  
(D) broken
6. Identify the word which is *not* similar in meaning to the other given words:  
(A) Annals  
(B) Chronicles  
(C) Records  
(D) Disks
7. I'm afraid I can't go today.  
This sentence expresses:  
(A) Fear  
(B) Regret  
(C) Excitement  
(D) Sadness
8. Select the word nearest in meaning to the given word:  
Ingenious  
(A) Truthful  
(B) Foolish  
(C) Bashful  
(D) Innovative
9. Choose the word nearest in meaning to the underlined part of the sentence:  
The son of the businessman is extravagant in buying gifts.  
(A) thriftless  
(B) judicious  
(C) sparing  
(D) economic
10. Fill in the blank with appropriate expression.  
I, \_\_\_\_\_ your king, will lead you.  
(A) who am  
(B) who is  
(C) that an  
(D) that is



11. Fill in the blank with the correct alternative given below:

The two sisters are like Juno's \_\_\_\_\_ virtually inseparable.

- (A) ducks
- (B) swans
- (C) hen
- (D) deer

12. Fill in with the past participle of the verb given below in bracket:

The migratory birds have \_\_\_\_\_ away. (fly)

- (A) flied
- (B) flew
- (C) fled
- (D) flown

13. Convert the given sentence into an interrogative sentence:

I will meet you at the station.

- (A) When will you meet me?
- (B) How will you meet me?
- (C) Where will you meet me?
- (D) Can't you meet me?

14. At the funeral, the chapel filled with people. Give the meaning of the underlined word:

- (A) A big room
- (B) A big church
- (C) Part of a large church
- (D) A private hall

15. Change the adjective into the positive degree:

The tiger is the most ferocious of all animals.

- (A) No other animal is as ferocious as the tiger.
- (B) The tiger is more ferocious than any other animal.
- (C) The tiger is the fiercest of all animals.
- (D) The tiger is as ferocious as any other animal.

16. Fill in the blank with the correct alternative given below:

'To see through' means to detect, but 'To see about' means \_\_\_\_\_.

- (A) organise
- (B) discern
- (C) instigate
- (D) assume

17. Fill in the blank with appropriate preposition:

At last he yielded \_\_\_\_\_ death.

- (A) to
- (B) in
- (C) on
- (D) under

18. Brevity is the soul of wit.

The adjective of the underlined word is

- (A) Brave
- (B) Brief
- (C) Clever
- (D) Witty

19. Select the appropriate word from the given options:

The \_\_\_\_\_ in the film impressed me; the use of odd angles enhanced the mystery.

- (A) hinterland
- (B) juxtaposition
- (C) connoisseur
- (D) cinematography

20. Fill in the blank with the correct alternative given below:

The rebels surrendered \_\_\_\_\_ discretion.

- (A) at
- (B) in
- (C) upon
- (D) over

Please Turn Over



21. The antonym of 'posterior' is

- (A) interior
- (B) anterior
- (C) exterior
- (D) ulterior

22. Fill in the blank with the most appropriate alternative given below:

One who comes to a foreign country to settle there is a/an \_\_\_\_\_.

- (A) immigrant
- (B) emigrant
- (C) migrant
- (D) vagrant

23. Becoming a judge is not a piece of cake.

The underlined expression means

- (A) romantic affair
- (B) something that cultivates good taste
- (C) easy job
- (D) useless activity

24. Fill in the blank with the correct alternative given below:

Agriculture in America has kept pace \_\_\_\_\_ industrial activities.

- (A) by
- (B) with
- (C) on
- (D) through

25. Give the contracted form of the following:

I have

- (A) I've
- (B) I'bv
- (C) I've
- (D) I h've

26. If you were excoriated by someone, you would feel

- (A) buoyant
- (B) enthusiastic
- (C) sad
- (D) humiliated

27. Choose the word nearest in meaning to the underlined part of the sentence:

She is an incorrigible flirt.

- (A) indeterminate
- (B) mendacious
- (C) irregular
- (D) habitual

28. Fill in the blanks with appropriate articles.

\_\_\_\_\_ board of directors could not arrive at \_\_\_\_\_ unanimous resolution.

- (A) The, the
- (B) A, an
- (C) The, a
- (D) A, a

29. Choose the correct form of the verb to fill in the blank:

The train \_\_\_\_\_ when we reached the station.

- (A) left
- (B) had left
- (C) would have left
- (D) will leave

30. The expression used to maintain silence is

- (A) Ah!
- (B) Hush!
- (C) Brave!
- (D) Alas!



31. Choose the word opposite in meaning to the underlined part of the sentence:

The teacher is a man of meticulous habits.

- (A) organised
- (B) clumsy
- (C) careless
- (D) indisciplined

32. Identify the adverbial clause:

When dawn broke, the rain ceased and the large groups of tourists were able to take stock of their positions.

- (A) When dawn broke
- (B) the rain ceased
- (C) to take stock
- (D) of their positions

33. Use a phrasal verb in the following sentence:

His boss \_\_\_\_\_ an explanation of his absence.

- (A) came off
- (B) got on
- (C) called for
- (D) called in

34. Fill in the blank with appropriate preposition:

The boy has the gift \_\_\_\_\_ the gab.

- (A) from
- (B) to
- (C) on
- (D) of

35. Select the appropriate word from the given options:

The \_\_\_\_\_ in the park that bloom in the spring include rhododendrons, daffodils.

- (A) imagery
- (B) flora
- (C) introvert
- (D) qualm

36. Fill in the blank with a suitable word:

Everyone could hear the \_\_\_\_\_ of tools from the mechanic's shed.

- (A) clatter
- (B) rumble
- (C) rustling
- (D) whisper

37. Fill in the blank with the correct suffix.

There was only a hand \_\_\_\_\_ of people at the party.

- (A) full
- (B) ful
- (C) fool
- (D) fill

38. Convert into active voice:

She is known to me.

- (A) She has been known to me
- (B) I know her
- (C) I had know her
- (D) I have been known to her

39. Fill in the blank with the correct alternative given below:

To 'stand up for' means to vindicate, To 'standby' means to be \_\_\_\_\_.

- (A) available
- (B) support
- (C) maintain
- (D) endure

40. Choose the correct form of the verb 'to sink':

The child's voice \_\_\_\_\_ to a whisper in fear.

- (A) sunk
- (B) sink
- (C) sank
- (D) sinked

Please Turn Over





41. Select the appropriate word from the given options:

The \_\_\_\_\_ in the jungle are good at hiding. I saw only a few birds and no other animals.

- (A) vivid
- (B) utmost
- (C) quota
- (D) fauna

42. The expression 'in cold blood' means

- (A) impulsively
- (B) deliberately
- (C) suddenly
- (D) soon

43. The expression 'give the benefit of the doubt' means

- (A) to ask for evidence.
- (B) to offer a counter argument.
- (C) to assist someone.
- (D) to believe someone without asking for proof.

44. Fill in the blank with the most appropriate alternative given below:

The introductory part of a speech is called \_\_\_\_\_

- (A) Seductive
- (B) Perforation
- (C) Prelude
- (D) Epilogue

45. Fill in the blank with appropriate preposition:

The widow was overwhelmed \_\_\_\_\_ grief.

- (A) with
- (B) by
- (C) for
- (D) upon

46. Fill in the blank with the most appropriate alternative given below:

Someone who finds joy and peace of mind during rainy days is called \_\_\_\_\_

- (A) Pluviophile
- (B) Nemophile
- (C) Astrophile
- (D) Selenophile

47. 'To beat around the bush' means

- (A) prevalent
- (B) to survey
- (C) very active
- (D) talk about unimportant things

48. Complete the sentence with a participle:

\_\_\_\_\_ the teacher's suggestion, she fared well in her examination.

- (A) Following
- (B) Heard
- (C) Knowing
- (D) Saw

49. You must start at once \_\_\_\_\_ you will be late.

Fill in the blank with appropriate conjunction.

- (A) but
- (B) or
- (C) whereas
- (D) unless

50. She wanted to go on a vacation, so she saved money.

Convert this to a simple sentence.

- (A) As she wanted to go on vacation she saved money.
- (B) Wanting to go on a vacation, she saved money.
- (C) She wanted to go on vacation and saved her money.
- (D) Although she saved her money, she wanted to go on vacation.



51. Net Profit + \_\_\_\_\_ = Gross Profit

- (A) Deferred Expenses
- (B) Operating Expenses
- (C) Cost of Production
- (D) Direct Cost

52. Which type of business followed the single entry book-keeping?

- (A) Governments only
- (B) Large scale business only
- (C) Small business only
- (D) Both small business and large scale business

53. To obtain the break-even point in rupee sales value, total fixed costs are divided by

- (A) contribution margin per unit.
- (B) fixed cost per unit.
- (C) variable cost per unit.
- (D) profit/volume ratio.

54. The Headquarters of Lalit Kala Akademi is in

- (A) New Delhi
- (B) Kolkata
- (C) Chandigarh
- (D) Pune

55. Who has become the first woman chairperson of 'NASSCOM'?

- (A) Rekha Menon
- (B) Rekha Sharma
- (C) Anjali Menon
- (D) Radhika Sadashiv

56. The value of Standard Normal Variable Z lies between

- (A)  $-\infty$  to  $+\infty$
- (B) 0 to 1
- (C) -1 to +1
- (D) 1 to n

57.  $24 : 60 :: 120 : ?$

- (A) 160
- (B) 220
- (C) 300
- (D) 108

58. If  $P(A) = 0.25$  and  $P(B/A) = 0.15$ , what is the value of  $P(AB)$ ?

- (A) 0.375
- (B) 0.0375
- (C) 0.80
- (D) 1

59. Which of the following is not a stock valuation method?

- (A) FIFO
- (B) LIFO
- (C) Weighted Average
- (D) EOQ

60. The unknown value in the proportion  $2 : x = 3 : 9$ , is

- (A) 5
- (B) 6
- (C) 7
- (D) 8

Please Turn Over



61. What is the first element of accounting cycle?

- (A) General Journal
- (B) General Ledger
- (C) Financial Statements
- (D) Voucher

62. \_\_\_\_\_ of the Constitution of India provides for the State to endeavour to secure work, a living wage, a decent standard of life and social and cultural opportunity for people and to promote cottage industries.

- (A) Article 44
- (B) Article 50
- (C) Article 49
- (D) Article 43

63. The first Indian and Asian to receive the Nobel Prize in Physics was

- (A) S. Chandrasekhar
- (B) J.C. Bose
- (C) M.N.Saha
- (D) C.V. Raman

64. Find the wrong term:

1, 3, 12, 25, 48

- (A) 3
- (B) 12
- (C) 48
- (D) 25

65. Cost of abnormal wastage is charged

- (A) to product cost.
- (B) to P&L A/c.
- (C) partly to product and partly to P&L A/c.
- (D) None of the above

66. Book : Cover :: Painting : ?

- (A) Example
- (B) Wall
- (C) Colour
- (D) Frame

67. Which one of the following constitutional functionaries is regarded as guardian of public purse?

- (A) Speaker of Lok Sabha
- (B) Union Finance Minister
- (C) Attorney-General of India
- (D) Comptroller and Auditor General of India

68. If  $P$  = principal,  $R$  = rate of interest per annum,  $T$  = time in years and  $I$  = simple interest, then  $I$  = ?

- (A)  $P \cdot R / T$
- (B)  $PR/T \times 100$
- (C)  $PRT/100$
- (D) None of the above

69. The award instituted to honour outstanding agricultural scientists is

- (A) Bhatnagar Award
- (B) Borlang Award
- (C) Dadabhai Naoroji Award
- (D) Dadasaheb Phalke Award

70. House rent, both utilities and conveyance allowances, both gratuity and provident fund are \_\_\_\_\_ of basic salary respectively.

- (A) 45%, 2.5%, 9.09%
- (B) 50%, 1.5%, 9.05%
- (C) 55%, 2.25%, 8.09%
- (D) 40%, 3.5%, 8.08%





71. The algebraic expression:  $x^2 + xy - 6y^2$  is an example of

- (A) Trinomial
- (B) Binomial
- (C) Both Trinomial and Polynomial
- (D) Both Binomial and Polynomial

72. 'No Tax can be levied or collected except by authority of Law'— provides in Article

- (A) 265 of the Constitution of India.
- (B) 368 of the Constitution of India.
- (C) 141 of the Constitution of India.
- (D) 143 of the Constitution of India.

73. Which of the following is NOT a measure of variability?

- (A) Median
- (B) Variance
- (C) Standard deviation
- (D) Range

74. Find the odd one from the given alternatives.

- (A) Needle
- (B) Pin
- (C) Stick
- (D) Nail

75. All the revenues and loans raised by the authority of law are paid into

- (A) the States Fund of India.
- (B) the Union Public Service Commission's Fund of India.
- (C) the Consolidated Fund of India.
- (D) the Business Fund of India.

76. Who is known as 'Siladitya'?

- (A) Chandragupta I
- (B) Samudragupta
- (C) Ashoka
- (D) Harshavardhana

77. For sample sizes are more than 30, which of the following test is used?

- (A) Parametric test
- (B) F-test
- (C) Z-test
- (D) t-test

78. 'Equality of opportunity in matters of public employment' is provided in \_\_\_\_\_ of the Constitution of India.

Fill in the blank from the following:

- (A) Article 17
- (B) Article 13
- (C) Article 16
- (D) Article 18

79. Which of the following is not recorded in the partners current account?

- (A) Drawing
- (B) Administrative expenses
- (C) Interest on drawing
- (D) Partners salaries

80. The Prime Minister was the Chairman of the

- (A) Planning Commission
- (B) Finance Commission
- (C) Minorities Commission
- (D) Human Rights Commission

Please Turn Over





81. \_\_\_\_\_ are used when you want to visually examine the relationship between two quantitative variables.
- (A) Bar graphs
  - (B) Pie graphs
  - (C) Line graphs
  - (D) Scatter plots
82. The executive powers of the Union is vested with
- (A) the Parliament
  - (B) the Prime Minister
  - (C) the President
  - (D) None of them
83. Which Article of the Constitution of India deals with the power of the President to declare financial emergency if the financial stability of India is endangered?
- (A) Article 352
  - (B) Article 356
  - (C) Article 360
  - (D) Article 145
84. Standard cost is a
- (A) historical cost
  - (B) pre-determined cost
  - (C) favourable cost
  - (D) None of the above
85. Rent Receivable (given in Trial Balance) is an item of
- (A) Balance Sheet
  - (B) Profit & Loss A/c
  - (C) Trading A/c
  - (D) Both Balance Sheet and Profit & Loss A/c
86. Who founded Abhinav Bharat?
- (A) V.D. Savarkar
  - (B) Aurobindo Ghosh
  - (C) B.G.Tilak
  - (D) Keshab Chandra Sen
87. Which of the following is not treated as revenue income?
- (A) Sold goods for cash
  - (B) Sold goods on credit
  - (C) Income received from sale of fixed assets
  - (D) Income received from sale of services
88. Tungabhadra Multipurpose Project is a joint venture of
- (A) Andhra Pradesh and Tamil Nadu
  - (B) Kerala and Karnataka
  - (C) Andhra Pradesh and Karnataka
  - (D) Tamil Nadu and Karnataka
89. What should be the profit if cost of product Rs. 10,000 and profit is 25% on selling price?
- (A) Rs. 2,000
  - (B) Rs. 2,500
  - (C) Rs. 3,000
  - (D) Rs. 3,333
90. In 'make or buy' decision, it is profitable to buy from outside only when the supplier's price is below the firm's own \_\_\_\_\_.
- (A) variable cost
  - (B) fixed cost
  - (C) total cost
  - (D) prime cost

91. What will come at the place of question mark?

6, 11, 21, 36, 56, ?

- (A) 91  
(B) 51  
(C) 81  
(D) 42

$$\frac{56}{8} = 7$$

92. Sales budget is a/an

- (A) Expenditure budget  
(B) Functional budget  
(C) Master budget  
(D) None of the above

$$\frac{1080 \times 0.064}{36} = 19.2$$

93. Nauman earned 8% profit on investment of Rs. 1000 and in the next deal he has a loss of 8% on the earned amount. What is his original amount now?

- (A) Rs. 1000  
(B) Rs. 993.6  
(C) Rs. 1004  
(D) None of the above

94. If Gross Profit is Rs. 48,000, Salaries Rs. 5,000, Rent Rs. 12,000 and Discount earned Rs. 10,000, then what will be the amount of Net Profit?

- (A) Rs. 41,000  
(B) Rs. 51,000  
(C) Rs. 61,000  
(D) Rs. 65,000

$$\begin{array}{r} 48000 \\ + 10000 \\ - 5000 \\ - 12000 \\ \hline 41000 \end{array}$$

95. Contribution margin is also known as

- (A) Gross profit  
(B) Marginal income  
(C) Net income  
(D) All of the above

96. Overhead signifies to

- (A) direct or prime cost.  
(B) all indirect costs.  
(C) only indirect factory cost.  
(D) None of the above

97. A businessman pays an amount of Rs. 3000 to purchase for certain item and sells it at Rs. 3750. Then mark up rate is

- (A) 32%  
(B) 31%  
(C) 30%  
(D) 25%

$$\frac{3750 - 3000}{3000} \times 100 = 25\%$$

98. The ancient version of Football in Japan was known as

- (A) Handball  
(B) Soccer  
(C) Episkyros  
(D) Kemari

99. Rejecting a true null hypothesis is called as \_\_\_\_\_

- (A) Type I error  
(B) Type II error  
(C) Testing of hypothesis  
(D) None of the above

100. Mughal Emperor Aurangzeb died in

- (A) 1743 A.D.  
(B) 1720 A.D.  
(C) 1707 A.D.  
(D) 1727 A.D.

Please Turn Over





101. \_\_\_\_\_ is also known as Working Capital ratio.

- (A) Current ratio
- (B) Quick ratio
- (C) Liquidity ratio
- (D) Debt-equity ratio

102. Solution of linear equation;  $0x + 8 = 5$

- (A) can never be determined
- (B) - 3
- (C) 0
- (D) - 13

103. Which Article of the Constitution of India provides for the writ jurisdiction of the Supreme Court of India?

- (A) Article 32
- (B) Article 124
- (C) Article 226
- (D) None of the above

104. Dividends, payments on the instalment purchases, payments on the rent, interest payments on the bonds, mortgage payments and premium on insurances are all the examples of

- (A) Simple interest
- (B) Compound interest
- (C) Gratuities
- (D) Annuity

105. Who adopted the Constitution of India on 26th November, 1949?

- (A) The Parliament of India
- (B) The People of India
- (C) The Cabinet of India
- (D) The Constituent Assembly

106. Ordinary table salt is Sodium Chloride. What is Baking Soda?

- (A) Potassium Chloride
- (B) Sodium Carbonate
- (C) Potassium Bicarbonate
- (D) Sodium Bicarbonate

107. A company purchased a machine for Rs. 6,000. It will be used for 5 years and its residual value is expected to be Rs. 1,000. What is the annual amount of depreciation using straight line method of depreciation?

- (A) Rs. 1,000
- (B) Rs. 2,000
- (C) Rs. 3,000
- (D) Rs. 3,500

$$\frac{6000 - 1000}{5} = 1000$$

108. What is 'Ever Given', that was making news recently?

- (A) Covid Vaccine
- (B) Cargo Ship
- (C) Cruise Missile
- (D) UN resolution

109. In Balance Sheet fixed assets are shown at

- (A) cost price
- (B) market price
- (C) fair value
- (D) written down value

B.S.

110. In the word BALLOONS, the ratio of vowels to consonants is

- (A) 3/5
- (B) 3/8
- (C) 5/3
- (D) 8/5





111. In geography who proposed the theory of conventional current hypothesis?

- (A) Arthur Holmes
- (B) Carl Ritter
- (C) Arnaldo Faustini
- (D) Immanuel Kant

112. Who won the first Jnanpith Award?

- (A) G.S. Kurup
- (B) Tarasankar Bandyopadhyay
- (C) Umashankar Joshi
- (D) Bishnu Dey

113. An alternative term used for accumulated depreciation expenses —

- (A) Depletion
- (B) Provision for depreciation
- (C) Cumulative depreciation
- (D) Targeted depreciation

114. Who was the first Chief Guest on the very first Republic Day parade of India in 1950?

- (A) King Tribhuvan Bir Bikram Shah
- (B) King Jigme Dorji Wangchuk
- (C) President Sukarno
- (D) King Norodom Sihanouk

115. Sarkaria Commission was concerned with

- (A) Financial Reforms
- (B) Judicial Reforms
- (C) Electoral Reforms
- (D) Centre-State relations

116. Which Article of the Constitution of India deals with Comptroller and Auditor General of India?

- (A) Article 148
- (B) Article 48
- (C) Article 38
- (D) Article 18

117. Who controls the revenue expenditure and appropriation of the Government of India?

- (A) The States
- (B) The Parliament
- (C) The President
- (D) The Chief Justice of India

118. Find the missing number:

56	65	78
12	?	30
44	14	48

- (A) 14
- (B) 44
- (C) 62
- (D) 51

119. If the basic salary of an employee of a company is Rs.14,000, then his/her provident fund is

- (A) Rs. 2425-45
- (B) Rs. 2545-45
- (C) Rs. 2525-45
- (D) None of the above

120. Find the wrong term:

11, 5, 20, 12, 40, 26, 74, 54

- (A) 5
- (B) 20
- (C) 40
- (D) 26

Handwritten calculation:  

$$\frac{56}{51}$$

Please Turn Over



121. Which of the following shows company's negative working capital?
- (A) Current Assets = Current Liability
  - (B) Current Assets > Current Liability
  - (C) Current Assets < Current Liability
  - (D) None of the above
122. Which of the following glands is both endocrine and exocrine?
- (A) Pancreas
  - (B) Pituitary
  - (C) Thyroid
  - (D) Pineal
123. Which of the following methods of wage payment does not guarantee wages on time basis?
- (A) Piece rate system
  - (B) Rowan premium system
  - (C) Halsey premium system
  - (D) All of the above
124. Marginal cost is taken as equal to
- (A) prime cost plus all variable cost.
  - (B) prime cost minus all variable cost.
  - (C) variable overheads.
  - (D) All of the above
125. Element/s of cost of a product is/are
- (A) Material only
  - (B) Labour only
  - (C) Expenses only
  - (D) All of the above
126. Who was the first Indian to win the Booker Prize?
- (A) Nirad C. Chaudhuri
  - (B) Sunil Gangopadhyay
  - (C) Arundhati Roy
  - (D) Asravind Adiga
127. Re-order level is calculated as
- (A) Max. consumption  $\times$  Max. re-order period
  - (B) Min. consumption  $\times$  Min. re-order period
  - (C)  $\frac{1}{2}$  of (Min. + Max. consumption)
  - (D) Max. level - Min. level
128. A matrix is a \_\_\_\_\_ array of numbers.
- (A) square
  - (B) triangular
  - (C) rectangular
  - (D) None of the above
129. The first recipient of 'Rajiv Gandhi Khel Ratna' award is
- (A) Kapil Dev
  - (B) Leander Paes
  - (C) Viswanathan Anand
  - (D) Sachin Tendulkar
130. Under which head you should consider supervisor's salary and equipment repair from the following?
- (A) Factory overhead
  - (B) Direct material cost
  - (C) Direct labour cost
  - (D) Finished goods cost





131. What is India's rank in the 'WEF Global Energy Transition Index, 2021'?

- (A) 52nd
- (B) 64th
- (C) 87th
- (D) 142nd

132. Convert 50% Markup on Sale to \_\_\_\_\_ %  
Markup on Cost.

- (A) 50
- (B) 100
- (C) 150
- (D) 200

133. The Fundamental Duties have been included in the Constitution of India in

- (A) Part-III under Article 51
- (B) Part-IV under Article 51A
- (C) Part-IV-A under Article 51A
- (D) Part-III under Article 48A

134. The provision to secure the participation of workers in the management of undertaking engaged in any industry was inserted in the Constitution of India by

- (A) the 42nd Amendment, 1976 and Article 43A.
- (B) the 42nd Amendment, 1976 and Article 48A.
- (C) the 1st Amendment, 1951 and Article 43A.
- (D) the 1st Amendment, 1951 and Article 31A.

135. Which of the following is not an example of intangible assets?

- (A) Patent right
- (B) Goodwill
- (C) Franchise right
- (D) Furniture

136. Which Article of the Constitution of India provides the scheme of distribution of revenue between the Union and the States?

- (A) Article 148
- (B) Article 48
- (C) Article 58
- (D) Article 268

137. The study of Universe is called

- (A) Astrology
- (B) Astronomy
- (C) Universology
- (D) Cosmology

138. The Comptroller and Auditor General of India is appointed by

- (A) the Governor
- (B) the Finance Commission
- (C) the Planning Commission
- (D) the President

139. Which article of the Constitution of India provides that no child below the age of 14 years shall be employed to work in any factory or mine or engaged in any hazardous employment?

- (A) Article 24
- (B) Article 23
- (C) Article 22
- (D) Article 20

140. Who has become 1st Indian-American Associate Attorney General of the USA?

- (A) Neera Tanden
- (B) Vivek Murti
- (C) Nikki Haley
- (D) Vanita Gupta

Please Turn Over





141. Vedanthangal Bird Sanctuary is located in

- (A) Karnataka
- (B) Assam
- (C) Kerala
- (D) Tamil Nadu

142. After the new admission to the school, there is an increase of 30 per cent of students. If the total number of students is now 1200, then what were total number of students before admission?

- (A) 823
- (B) 923
- (C) 1023
- (D) 1123

$$1200 \times \frac{100}{130} = 923$$

143. The H.C.F. of the three numbers 15, 45 and 105 is

- (A) 15
- (B) 105
- (C) 23
- (D) 37

144. The highest glacial lake of India located at the height of 17,800 feet is

- (A) Devtal
- (B) Vinatal
- (C) Kedartal
- (D) Gurudongmar Lake

145. Who cannot be a member of the Lok Sabha?

- (A) Citizen of India
- (B) At least 25 years of age
- (C) Hold any office of profit
- (D) Not of unsound mind or insolvent

146. Which city hosted the G7- Summit of Foreign Ministers' in December, 2021?

- (A) Beijing
- (B) Liverpool
- (C) Glasgow
- (D) Berlin

147. Which Article of the Constitution of India deals with the advisory jurisdiction of the Supreme Court of India?

- (A) Article 141
- (B) Article 143
- (C) Article 134
- (D) Article 142

148. A budget which is prepared in a manner so as to give the budgeted cost for any level of activity is known as

- (A) Master budget
- (B) Zero based budget
- (C) Flexible budget
- (D) Functional budget

149. Which Article of the Constitution of India deals with Money Bills?

- (A) Article 110
- (B) Article 10
- (C) Article 32
- (D) Article 12

150. The trade discount is calculated by

- (A)  $dL$
- (B)  $d - L$
- (C)  $d + L$
- (D)  $d - dL$

151. The final authority relating to Money Bills lies solely with

- (A) the Lok Sabha
- (B) the President
- (C) the Rajya Sabha
- (D) the Supreme Court

152. The Autumnal Equinox occurs on

- (A) August, 23
- (B) March, 21
- (C) September, 23
- (D) May, 22

153. Sales to Mr. A of Rs. 336 have been debited to Mr. B's A/c, this will be rectified by

- (A) debiting Mr. A's A/c and crediting Mr. B's A/c.
- (B) debiting Mr. B's A/c and crediting Mr. A's A/c.
- (C) crediting both A/cs.
- (D) debiting both A/cs.

154. Which of the following is not a reason for an idle time variance?

- (A) Wage rate increase
- (B) Machine breakdown
- (C) Illness of worker
- (D) Non-availability of material

155. The Comptroller and Auditor General of India conducts the audit of accounts and ensures that expenditure is within the provisions of the law made by

- (A) the States
- (B) the Finance Commission
- (C) the Parliament
- (D) the President

156. Sunk cost are

- (A) future cost.
- (B) cost to be incurred in future.
- (C) not relevant for decision making.
- (D) relevant for decision making.

157. Find the odd set of numbers from the given alternatives.

- (A) 37, 46
- (B) 54, 61
- (C) 65, 74
- (D) 86, 95

158. Which Article of the Constitution of India provides for the original jurisdiction of the Supreme Court of India?

- (A) Article 32
- (B) Article 133
- (C) Article 132
- (D) Article 131

159. What is the Moto of 'Jagananna Vidya Deevena Scheme'?

- (A) Providing free rice to citizens
- (B) Providing free study materials and stationeries to the students
- (C) Providing financial funds for study
- (D) Providing financial funds to the school

160. What did Enrico Fermi invented?

- (A) X-Ray Machine
- (B) Cyclotron
- (C) Television
- (D) Nuclear Reactor

Please Turn Over





161. The Santhanam Committee on Prevention of Corruption was appointed in the year

- (A) 1965
- (B) 1964
- (C) 1962
- (D) 1961

162. The first nationalisation of Banks in the Independent India was done in the year

- (A) 1966
- (B) 1969
- (C) 1968
- (D) 1967

163. General office expenses are charged to which of the following heads?

- (A) Financial expenses
- (B) Marketing expenses
- (C) Selling expenses
- (D) Administrative expenses

164. In process costing, if an abnormal loss arises, the process A/c is generally

- (A) debited with the scrap value of the abnormal loss units.
- (B) debited with the full production cost of the abnormal loss units.
- (C) credited with the scrap value of the abnormal loss units.
- (D) credited with the full production cost of the abnormal loss units.

165. The real executive head of the Government at the State level in India is

- (A) the Chief Minister
- (B) the Governor
- (C) the Finance Minister
- (D) the Education Minister

166. Who among the following was assumed to be the political guru of Gandhiji?

- (A) Sardar Ballav Bhai Patel
- (B) Aurobindo Ghosh
- (C) Gopal Krishna Gokhale
- (D) Swami Dayanand Saraswati

167. Find the odd one from the given alternatives.

- (A) Corn
- (B) Cotton
- (C) Wheat
- (D) Jowar

168. Identity matrix is also a \_\_\_\_\_ matrix.

- (A) square
- (B) triangular
- (C) diagonal
- (D) Both (A) and (C)

169.  $(U^C)^C =$

- (A) U
- (B) B
- (C)  $A \cup B$
- (D) A

170. Poisson distribution may be used as a limiting case of Binomial distribution when

- (A)  $N \rightarrow \infty, P \rightarrow 0$
- (B)  $N \rightarrow 0, P \rightarrow \infty$
- (C)  $N \rightarrow 0, P \rightarrow 0$
- (D)  $N \rightarrow \infty, P \rightarrow \infty$





171. The unfavourable balance of Profit & Loss A/c should be

- (A) added in liabilities.
- (B) subtracted from liabilities.
- (C) subtracted from capital.
- (D) subtracted from current assets.

172. \_\_\_\_\_ is the set of procedures used to explain or predict the values of a dependent variable based on the values of one or more independent variables.

- (A) Regression analysis
- (B) Regression coefficient
- (C) Regression equation
- (D) Regression line

173. Article 1 of the Constitution of India declares India as

- (A) Federal State
- (B) Unitary State
- (C) Union of States
- (D) Quasi-Federal State

174. If Ali buys pencil at Rs. 3 and sells it at price Rs. 3.5, then what is mark up per cent on selling price?

- (A) 14.1
- (B) 14.3
- (C) 14.5
- (D) None of the above

175. The formula  $FV (\text{ordinary annuity}) = C * [(1+i)^n - 1/i]$  is used to find the value of

- (A) future value of the annuity.
- (B) accumulation factor.
- (C) amount of annuity.
- (D) None of the above

176. What is the minimum number of partners required to commence a partnership business?

- (A) 20
- (B) 10
- (C) 2
- (D) 4

177. Mahabhasya—an outstanding work in the fields of grammar—is a composition by

- (A) Ashwins
- (B) Ghosha
- (C) Kakshivat
- (D) Patanjali

178. One dozen bananas cost Rs. 15. They are sold at the mark up of 12%. The selling price is

- (A) Rs. 16.80
- (B) Rs. 15.80
- (C) Rs. 14.80
- (D) Rs. 17.80

179. The Planning Commission of India was

- (A) a statutory body
- (B) a non-statutory body
- (C) a constitutional body
- (D) an independent and autonomous body

180. Find out the value of owner's equity from accounting equation if cash Rs. 1,00,000, liabilities Rs. 1,000, debtors Rs. 10,000 and other assets Rs. 1,000.

- (A) Rs. 1,12,000
- (B) Rs. 1,11,000
- (C) Rs. 1,10,000
- (D) Rs. 1,13,000

Please Turn Over



181. Which of the following is not the feature of a Joint Stock Company?

- (A) Quick formation
- (B) Separate legal entity
- (C) Common seal
- (D) Limited liabilities of shareholders

182. At present, Right to Property is a

- (A) Legal Right
- (B) Natural Right
- (C) Human Right
- (D) Fundamental Right

183. After the merchant buys merchandise, it is sold at a higher price called the \_\_\_\_\_.

- (A) Cost price
- (B) Revenue discount
- (C) Mark down
- (D) None of the above

184. What shall be compound interest earned on Rs. 750 invested at 12% per annum for 8 years?

- (A) Rs. 1857
- (B) Rs. 750
- (C) Rs. 1107
- (D) None of the above

185. If  $P(A) = 0.25$  and  $P(B/A) = 0.20$ , what is the value of  $P(AB)$ ?

- (A) 0.375
- (B) 0.0500
- (C) 0.80
- (D) 1

186. Which one of the following is not an attribute of local Self-Government?

- (A) Statutory Status
- (B) Power to raise finances
- (C) Statutory and General purpose
- (D) Sovereignty

187. The States possess exclusive jurisdiction over taxes enumerated in

- (A) the Union List
- (B) the State List
- (C) Both (A) and (B)
- (D) None of the above

188. The largest port of India is

- (A) Kandla Port
- (B) Visakhapatnam Port
- (C) Kolkata Port
- (D) Mumbai Port

189. Any matrix in which numbers of rows and columns are equal is called \_\_\_\_\_ matrix.

- (A) Identity
- (B) Triangular
- (C) Diagonal
- (D) Square

190. Capital gearing ratio is \_\_\_\_\_.

- (A) Market test ratio
- (B) Long-term solvency ratio
- (C) Liquidity ratio
- (D) Turnover ratio





191.  $n(A) + n(B) - n(A \cap B) =$  \_\_\_\_\_

- (A)  $n(A \cup B)$
- (B)  $n(AB)$
- (C)  $n(ABC)$
- (D)  $n(A = B)$

192. Power set is the set containing all the \_\_\_\_\_ of a set arranged together.

- (A) complements
- (B) supersets
- (C) inverse
- (D) subsets

193.  $A \cup (B \cap C) =$  \_\_\_\_\_

- (A)  $A \cap (B \cup C)$
- (B)  $(A \cap B) \cup (A \cap C)$
- (C)  $AB + C$
- (D)  $A \times B + A \times C$

194. 'Man—the maker of his own destiny'—the book written by

- (A) V.S. Naipaul
- (B) M.K. Gandhi
- (C) Guenter Grass
- (D) Swami Vivekananda

195. 'No money can be withdrawn or spent or appropriated from the \_\_\_\_\_ without the sanction of the Parliament.'

Fill in the blank from the following:

- (A) Planning Commission's Fund of India
- (B) Consolidated Fund of India
- (C) Income Tax Department's Fund of India
- (D) None of the above

196. Which of the following is not correct?

- (A) Decrease in revenue will be debited.
- (B) Decrease in expenses will be credited.
- (C) Decrease in assets will be credited.
- (D) Decrease in liabilities will be credited.

197. The National Capital Territory of India has been constituted by the

- (A) Constitution 69th Amendment Act
- (B) Constitution 71st Amendment Act
- (C) Constitution 81st Amendment Act
- (D) Constitution 91st Amendment Act

198. What account will be debited, if business purchased goods on credit from Mr. Modi?

- (A) Sales Account
- (B) Cash Account
- (C) Mr. Modi Account
- (D) Purchase Account

199. Under the provision of the Indian Constitution the Money Bills deal with the

- (A) imposition of Taxes only.
- (B) imposition or abolition of Taxes only.
- (C) imposition or abolition of Taxes and borrowing of money by business sectors.
- (D) imposition or abolition of Taxes, matters pertaining to borrowing of money by the Government, custody and maintenance of consolidated funds etc.

200. Find the missing number:

7, 8, 18, 57, ?, 1165

- (A) 174
- (B) 224
- (C) 228
- (D) 232

Handwritten calculation:  
 $7 \times 1 = 7$   
 $7 + 1 = 8$   
 $8 \times 2 = 16$   
 $16 + 2 = 18$   
 $18 \times 3 = 54$   
 $54 + 3 = 57$   
 $57 \times 4 = 228$   
 $228 + 4 = 232$   
 $232 \times 5 = 1160$   
 $1160 + 5 = 1165$





## PUBLIC SERVICE COMMISSION, WEST BENGAL

161-A, S P Mukherjee Road, Kolkata-700051

NO. 352 –PSC/CON(Q)

dt: 05 /7/2022

Answer Keys to the MCQ Paper of the Examination, details of which are provided in the following Table is hereby published for information and guidance of candidates. They are advised to compare the answer keys with the question papers very carefully, and indicate the Test Booklet Series and the Serial Number(s) of Question(s), regarding which they had any doubt, if any, to the notice of the Commission, by accessing the link at <https://wbpsc.gov.in/> and populating the relevant details between 08<sup>th</sup> July, 2022 and 14<sup>th</sup> July, 2022. **Any incongruity reported after the aforesaid date would not be considered.**

WEST BENGAL AUDIT AND ACCOUNTS SERVICE RECRUITMENT (PRELIMINARY) EXAMINATION, 2021																			
Advt. No.:					12/2021					Date of Exam:					03.07.2022				
Q	A	B	C	D	Q	A	B	C	D	Q	A	B	C	D	Q	A	B	C	D
1	B	A	B	C	26	A	C	B	D	51	D	B	D	B	76	B	A	D	D
2	C	D	D	D	27	B	C	B	D	52	C	D	B	C	77	A	D	A	C
3	B	C	A	B	28	B	B	A	C	53	D	D	D	D	78	C	C	A	C
4	A	D	B	A	29	A	A	C	B	54	A	C	C	A	79	A	B	D	B
5	C	C	C	A	30	D	B	A	B	55	A	B	D	A	80	B	D	A	A
6	A	B	A	D	31	B	C	C	C	56	D	C	A	B	81	B	C	C	D
7	D	B	B	B	32	D	A	D	A	57	A	A	D	C	82	A	A	A	C
8	C	A	C	C	33	B	A	D	C	58	D	D	A	B	83	C	A	D	C
9	C	C	D	A	34	C	A	B	D	59	D	C	C	D	84	A	A	B	B
10	A	A	B	A	35	A	D	B	B	60	D	D	D	B	85	B	B	D	A
11	D	B	D	B	36	B	D	C	A	61	A	A	D	D	86	B	C	B	A
12	B	C	A	D	37	A	C	C	B	62	D	C	A	D	87	A	C	D	C
13	D	A	A	C	38	D	B	A	B	63	A	B	D	D	88	C	C	D	C
14	D	D	D	C	39	A	D	A	A	64	D	B	B	D	89	A	C	A	D
15	C	A	C	A	40	A	C	D	C	65	D	A	A	B	90	B	A	B	A
16	A	A	B	A	41	C	B	D	D	66	B	D	C	D	91	D	B	C	C
17	A	B	B	A	42	C	D	A	B	67	C	D	A	D	92	C	A	A	B
18	C	A	C	B	43	B	B	A	D	68	A	C	B	C	93	D	D	A	B
19	B	D	B	D	44	C	B	A	C	69	B	A	D	B	94	D	B	A	A
20	B	A	C	A	45	D	B	A	A	70	C	C	B	A	95	D	A	C	B
21	A	A	B	B	46	D	A	D	A	71	D	D	D	D	96	C	D	B	B
22	B	D	C	A	47	A	A	A	D	72	A	A	C	A	97	D	C	B	D
23	A	D	B	C	48	C	B	A	A	73	C	C	A	A	98	A	A	B	D
24	B	B	C	B	49	B	C	B	B	74	C	B	B	C	99	A	D	B	A
25	A	B	A	C	50	D	C	D	B	75	A	D	D	C	100	C	A	A	C







सत्यमेव जयते

## PUBLIC SERVICE COMMISSION, WEST BENGAL

161-A, S P Mukherjee Road, Kolkata-700051

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Advt. No.:					12/2021					Date of Exam:					03.07.2022				
Q	A	B	C	D	Q	A	B	C	D	Q	A	B	C	D	Q	A	B	C	D
101	B	B	D	A	126	D	D	B	C	151	A	D	C	A	176	A	A	A	C
102	A	A	D	A	127	D	A	D	A	152	B	C	C	C	177	A	D	B	D
103	B	D	A	A	128	D	A	A	C	153	C	A	B	A	178	D	C	B	A
104	C	D	B	C	129	D	D	A	C	154	A	A	D	A	179	B	B	A	B
105	C	A	B	B	130	C	A	D	A	155	D	D	A	C	180	B	B	B	C
106	C	D	A	D	131	B	A	A	C	156	A	A	C	C	181	C	B	C	A
107	D	B	B	A	132	D	A	A	B	157	B	A	D	B	182	B	B	A	A
108	D	C	C	B	133	A	D	C	C	158	C	B	C	D	183	A	B	A	D
109	B	D	C	D	134	A	A	B	A	159	A	C	D	C	184	D	A	D	A
110	A	A	B	A	135	A	C	B	D	160	B	B	D	D	185	D	C	C	B
111	D	A	B	A	136	D	C	C	D	161	A	C	D	C	186	A	D	A	D
112	A	A	A	A	137	B	B	C	D	162	A	C	A	B	187	C	C	B	B
113	A	D	A	B	138	C	D	A	D	163	C	B	C	D	188	B	D	A	D
114	C	D	A	C	139	B	A	A	A	164	B	D	A	D	189	D	D	B	D
115	D	C	C	D	140	C	A	A	B	165	A	D	A	A	190	C	C	C	B
116	C	B	B	A	141	D	D	A	D	166	B	D	D	C	191	C	C	C	A
117	A	A	D	B	142	D	B	B	A	167	B	A	A	B	192	B	A	C	D
118	D	D	D	D	143	C	D	D	A	168	A	A	A	A	193	A	B	B	B
119	B	B	C	B	144	A	D	A	D	169	C	C	D	A	194	C	C	D	D
120	B	A	A	C	145	C	A	C	C	170	A	C	C	A	195	A	A	B	B
121	B	A	C	C	146	D	C	D	B	171	C	B	D	C	196	B	B	C	D
122	D	B	C	A	147	A	B	D	B	172	D	B	D	A	197	B	D	D	A
123	D	A	C	A	148	B	D	A	C	173	A	D	B	C	198	C	B	D	D
124	D	D	C	A	149	D	C	C	A	174	C	A	C	B	199	D	B	A	D
125	A	A	D	D	150	B	C	D	A	175	C	C	C	B	200	A	B	B	D

By Order of the Commission,  
Sd/- T. Ghosh  
Asstt. Secretary

