

# UPPCL

Previous Year Paper  
Assistant Accountant  
29 Jan 2019



## 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 वेरिएबल 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.1 'C' भाषा के संबंध में निम्न में से कौन सा/से कथन सही है/हैं?

- 0  
(i) प्रो ऐरे की बजाय ऐरे का एक हिस्सा फंकशन 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.1 बताएं कि निम्नलिखित कथन सही हैं या गलत हैं।

- 1  
(i) FTP को डाउनलोड बाधित होने के बाद फिर से डाउनलोड शुरू करने की क्षमता के साथ मुख्य रूप से बड़ी फाइल 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 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 '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 'C' भाषा में निम्न union वेरिएबल घोषणा पर विचार करें:

4 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 साइज 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 वेरिएबल 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. mscorelib.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 फेम आधारित एनीमेशन का उदाहरण है।
- (ii) फॉर्वर्ड 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  
5 computer system together?

- 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 <sub>7</sub> 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 <sub>8</sub> एल्गोरिदम के निम्नलिखित गुणों में से कौन सा गुण सुनिश्चित करता है कि एल्गोरिदम 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 <sub>9</sub> माइक्रोसॉफ्ट पॉवरपॉइंट 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 सॉटर व्यू  
 4. नार्मल व्यू

Question ID : 7193991013

Status : Answered

Chosen Option : 3

Q.3 <sub>0</sub> 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 चेकस 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 अंडारण और आगे की प्रक्रिया के लिए अंडारण 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<sub>5</sub> 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<sub>6</sub> 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<sub>7</sub> 'C' भाषा में निम्नलिखित ऐसे 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 <sup>8</sup> 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.

सिक्योर सर्विस लेयर (Secure Service Layer); एप्लीकेशन

3. सिक्योर सॉकेट लेयर (Secure Socket Layer); ट्रांसपोर्ट

4.

सिक्योर सॉकेट लेयर (Secure Socket Layer); एप्लीकेशन

Question ID : 7193991022

Status : Answered

Chosen Option : 4

Q.3 <sup>9</sup> 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 <sup>0</sup> 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

<sup>1</sup> 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:

2

- Ans
- 1. पिक्सीलेशन
  - 2. क्वांटाइज़ेशन
  - 3. रास्टराइज़ेशन
  - 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।

3

- 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 हैं जिसका मान 4 है?

4

$$(x - 5) ? 15 : 25$$

- 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

5 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** Which of the following sets of words best describes the characteristics of a primary storage device, like RAM?

6

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** C# में 'बॉक्सिंग' के संबंध में निम्न में से कौन सा विकल्प सही है?

7

- 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** HTML टेबल के <td> और </td> टैग के बीच के तत्व डिफॉल्ट रूप से \_\_\_\_\_ होते हैं।

8

- Ans
- 1. जस्टीफाइड
  - 2. बाएं सरेखित
  - 3. केंद्र सरेखित
  - 4. दाएं सरेखित

Question ID : 7193991021

Status : Answered

Chosen Option : 3

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

9

- (i) 'C' में 'union' एक ही समीरी 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 बैथ 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 550<sup>th</sup> birth anniversary.

Ans 1.

The final celebrations of Guru Nanak's 550<sup>th</sup> birth anniversary are being attended by around three lakh people.

2.

The final celebrations of Guru Nanak's 550<sup>th</sup> birth anniversary will be attended by around three lakh people.

3.

The final celebrations of Guru Nanak's 550<sup>th</sup> birth anniversary had been attended by around three lakh people.

4.

The final celebrations of Guru Nanak's 550<sup>th</sup> 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 Select the most appropriate option to fill in the blank.

1

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 Select the most appropriate option to fill in the blank.

2

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 Select the most appropriate option to fill in the blank.

3

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 Select the correct active form of the given sentence.

4

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 वृण्टि 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 तद्रव 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 लड़कियाँ 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.1 एक व्यक्ति ₹16,000 को प्रत्येक 5 माह में चक्रवृद्धि होने वाले 12% वार्षिक व्याज 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.1 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 1 : 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.1  $\frac{1}{2 \times 5} + \frac{1}{5 \times 7} + \frac{1}{7 \times 9} + \dots$  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 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 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 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

Question ID : 7193991148

Status : Answered

Chosen Option : 1

**Q.2** Provision for depreciation is \_\_\_\_\_.

Ans  1. A charge against the profit

2. An appropriation of the profit

3. Substitute for the repairs

4. writing off losses

Question ID : 7193991107

Status : Answered

Chosen Option : 2

**Q.3** The goods worth ₹ 16,000 were lost in fire by M/s Jyoti Limited; however the Insurance claim of ₹ 10,000 was received from the insurance company. Which out of the following is the correct treatment?

Ans  1.

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

2.

Revenue expenditure is ₹ 16,000 and there is no treatment for ₹ 10,000.

3. Revenue expenditure is ₹ 6,000.

4.

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

Question ID : 7193991109

Status : Answered

Chosen Option : 3

**Q.4** What is the rate of tax for income tax slab between the income of ₹ 2.5 Lakh to ₹ 5 Lakh for Assessment Year 2018-19?

Ans  1. 5 %

2. 20 %

3. 15 %

4. 10 %

Question ID : 7193991182

Status : Answered

Chosen Option : 1

**Q.5** In the books of accounts of Raj Kumar for the year ending 31 March 2018, Goods returned to Sunita valued at ₹ 650 was debited to Anita's account. What is the correction entry required to be made in books of account? (amount in ₹)

Ans  1. Anita A/c Dr 650

1. To Purchase return A/c 650

Sunita A/c Dr 650

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 \_\_\_\_\_.  
0

- 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  
1 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  
2 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?  
3

- 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. Original Cost

Estimated useful life in years

4. Original Cost

Estimated useful life in years + Estimated Salvage Value

Question ID : 7193991103

Status : Answered

Chosen Option : 2

Q.1 <sub>4</sub> 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 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.

<sub>5</sub> 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 <sub>6</sub> 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 <sub>7</sub> 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** <sup>8</sup> 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** The following information in respect of M/s Niti Enterprises is given:

- 9**
- (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** <sup>0</sup> 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 Creditor A/c Dr 1,000

1. To Purchase return A/c 1,000

2. Purchase A/c Dr 2,000

3. To Purchase return A/c 2,000

4. Purchase return A/c Dr 1,000

5. To Purchase A/c 1,000

Creditor A/c Dr 2,000

6. To Purchase return A/c 1,000

7. To purchases A/c 1,000

Question ID : 7193991135

Status : Answered

Chosen Option : 2

**Q.3** 0 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** 1 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** 2 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 Which form is required to be filed in respect of quarterly TDS return other than salaries?

3

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

Question ID : 7193991194

Status : Answered

Chosen Option : 3

Q.3 Qualified audit report means:

4

- 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 The formula for cost of goods sold is \_\_\_\_\_.

5

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

6

- Ans
- 1. ₹ 7,000
  - 2. ₹ 3,000

3. ₹ 5,000 4. ₹ 10,000

Question ID : 7193991177

Status : Answered

Chosen Option : 4

- Q.3** 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** 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** 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** 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

- 3 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?

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, बेतन शीर्षक के तहत प्रभारित आय के लिए प्रमाण पत्र देने हेतु  
6 किस फॉर्म का उपयोग किया जाता है?

Ans 1. फार्म 16A

2. फार्म 16

3. फार्म 16AA

4. फार्म 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** कंपनी के अधिनियम 2013 की अनुसूची III के अनुसार निर्धारित तुलन-पत्र के प्रारूप के अनुसार, बकाया शेयर  
**8** 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 पूँजी

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  
**0** 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 Which Section of Companies Act 2013 governs Branch audit?  
2

- 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 Bank reconciliation statement may be prepared commencing with the balance of \_\_\_\_\_.  
3

- 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 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 \_\_\_\_\_.  
4

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

Question ID : 7193991171

Status : Not Answered

Chosen Option : –

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

- 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 \_\_\_\_\_.  
7

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 ₹ 8 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?  
9

Ans  1. 80GG  
 2. 80GGA  
 3. 80G  
 4. 80GGB

Question ID : 7193991178

Status : Answered

Chosen Option : 1

Q.6

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

2

Ans  1. Form 49B

2. Form 49A

3. Form 49

4. Form 49AA

Question ID : 7193991198

Status : Answered

Chosen Option : 2

- Q.6 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 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<sub>5</sub> 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<sub>6</sub> 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<sub>7</sub> 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  
**8** 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 बैमासिक TDS रिटर्न के संबंध में कौन सा फॉर्म दाखिल करना आवश्यक होता है?  
**9**

- Ans  1. फार्म 27Q  
 2. फार्म 27EQ  
 3. फार्म 26Q  
 4. फार्म 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  
**0** 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 \_\_\_\_\_.  
**1**

- 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,  
**2** 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 व्याज के लिए कटौती के संबंध में आयकर अधिनियम 1961 की धारा 80E के तहत उपलब्ध अधिकतम कटौती राशि क्या है?

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

9

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

Question ID : 7193991195

Status : Answered

Chosen Option : 2

- Q.8 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?

0

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

Question ID : 7193991145

Status : Answered

Chosen Option : 4

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

1

- 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 Which ledgers are prepared in Self-balancing system?

2

- 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  
**5** fom EPF under Section 192A of Income Tax Act 1961 for Assessment Year 2018-19?

- 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  
**6** Assessment Year 2018-19?

- Ans  1. 20%

2. 40%
3. 30%
4. 50%

Question ID : 7193991189

Status : Answered

Chosen Option : 3

**Q.8** <sub>7</sub> The following is the information available of X Limited as on 31<sup>st</sup> 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** <sub>8</sub> 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** <sub>9</sub> 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 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 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 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 The following information is provided of M/s Raj Petro for the year ended on 31<sup>st</sup> December 2018:

- 3
- (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  
 4 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  
 5 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  
 6 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 ₹  
 7 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** 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** 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** 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** 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** Which out of the following assessee is eligible to claim deduction in respect of contribution to certain pension funds  
**03** 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** 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  
**04** correction entry to be passed in the books of account? (amount in ₹)

**Ans**  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 races under Section 194BB of Income Tax Act 1961 for Assessment Year 2018-19?

**05**

- Ans  1. ₹ 10,000  
 2. ₹ 50,000  
 3. ₹ 20,000  
 4. ₹ 15,000

Question ID : 7193991200

Status : Answered

Chosen Option : 1