

No.2133/RCS/Estt./E1/2014/
GOVERNMENT OF PUDUCHERRY
CO-OPERATIVE DEPARTMENT

Puducherry, dt. **24 MAY 2016**

NOTE

A copy of the question booklet on the examination conducted for direct recruitment of Junior Inspectors in 2006 is uploaded for information of candidates. It may be noted that there is no mandate that the recruitment proposed will be on the same pattern of this question booklet.


24/5/16.

(Dr. A.S. SIVAKUMAR)
REGISTRAR OF CO-OPERATIVE SOCIETIES

QUESTION BOOKLET

[GR]

QUESTION BOOKLET NO. : **12741**

Name :

Hall Ticket No. :

Centre :

Time : Two hours

Total Marks : 100

INSTRUCTIONS

BEFORE ANSWERING, PLEASE READ THE INSTRUCTIONS CAREFULLY.

1. Answer sheet has been provided inside this question booklet. Remove the paper seal and take out the answer sheet. Please darken the correct rectangle on the answer sheet with the help of the HB Pencil. **DO NOT USE PEN or INK to darken the rectangle.**
2. Please write the particulars, like Name and Hall Ticket No. etc. as asked on the Answer Sheet **USING INK OR BALL POINT PEN.**
3. Answer Sheet along with Question Booklet must be submitted to the invigilator as soon as the time is over.
4. Write your Name, Hall Ticket No., Centre Name in the space provided on the Question Booklet.
5. Each question carries 1 mark.

SEAL

GR

Choose the best answer :

1. Financial statements generally mean
 - (A) balance sheet
 - (B) P & L account
 - (C) balance sheet & P & L account
 - (D) none
2. Audit is an instrument of safeguard on behalf of
 - (A) the Government
 - (B) the proprietor
 - (C) the creditor
 - (D) the employees
3. Auditing starts where
 - (A) book-keeping ends
 - (B) accountancy ends
 - (C) inspection ends
 - (D) enquiry ends
4. The company audit report is sent to
 - (A) the Government
 - (B) the creditor
 - (C) the Board of Directors
 - (D) the shareholders
5. Investigation is carried out on behalf of
 - (A) the proprietors only
 - (B) outsiders only
 - (C) both
 - (D) none
6. The C & AG is appointed by
 - (A) The Prime Minister
 - (B) The President
 - (C) The Parliament
 - (D) Shareholders
7. Audit note book is maintained by
 - (A) the auditor
 - (B) the audit clerk
 - (C) the Proprietors
 - (D) Creditors

63. Overhead includes _____

- (A) only indirect material
- (B) only indirect labour
- (C) only direct expenses
- (D) indirect material, indirect labour and indirect expenses

64. EOQ means _____

- (A) Economic Other Quantity
- (B) Economic Only Quantity
- (C) Economic Order Quantity
- (D) None of the above

65. Which of the following is normal loss of materials?

- (A) Theft
- (B) Careless handling
- (C) Evaporation
- (D) None of the above

66. Process costing is appropriate to _____

- (A) industries producing uniform products
- (B) industries undertaking construction work
- (C) industries catering to specific customers
- (D) none of the above

67. The method of costing used by a transport organisation is _____

- (A) Contract costing
- (B) Job costing
- (C) Operating costing
- (D) Process costing

68. Marginal costing emphasises _____

- (A) Fixed cost
- (B) Variable cost
- (C) Direct cost
- (D) Indirect cost

69. _____ are of relatively small value

(A) By products (B) Joint products
(C) Co-products (D) None of the above

70. Sales less Variable cost is _____

(A) Fixed cost (B) Contribution
(C) Direct cost (D) None of the above

71. Margin of Safety is _____

(A) excess of sales over fixed cost
(B) excess of sales over variable cost
(C) excess of actual sales over break even sales
(D) none of the above

72. CVP analysis is based on the principles of _____

(A) absorption costing (B) marginal costing
(C) estimated costing (D) contract costing

73. Break even point is the point at which _____

(A) there is no profit and no loss (B) there is only profit
(C) there is only loss (D) none of the above

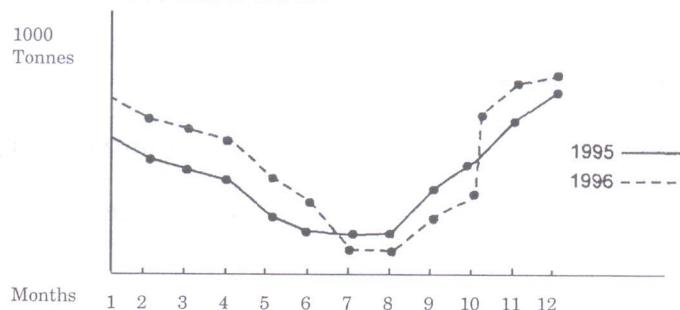
74. A department, area or function to which costs are charged is _____

(A) Profit Centre (B) Revenue Centre
(C) Cost Centre (D) None of the above

75. _____ is the excess of current assets over current liabilities

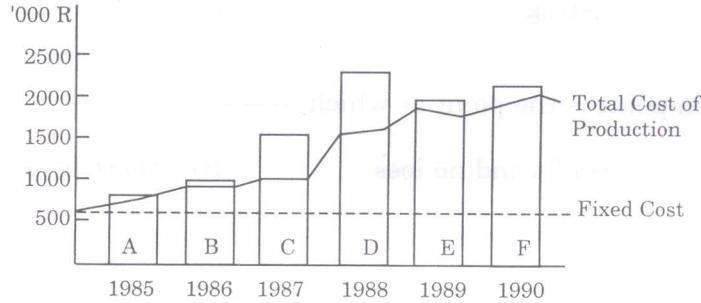
(A) Capital (B) Working capital
(C) Sunk cost (D) None of the above

76. A factory is using an agricultural raw material (seasonal commodity) as is depicted in the graph. Availability of this raw material reduced drastically during the month of June, July and August (i.e. months 6, 7 and 8) as shown in the graph. What do you recommend in order to have maximum returns and optimal use of plant and equipment and be able to meet fixed costs?



- (A) Close down the plant during lean months (June to August) and run it at optimum capacity during remaining months and build up stocks of finished goods.
- (B) Stock excess raw material during the period when it is easily available and make use of the same for manufacture during lean months (June to August)
- (C) Use the lean period for annual maintenance, repair and reconditioning of plant and equipment to increase the life of the plant and retain labour for the purpose to avoid difficulty of re-employment after the lean season is over
- (D) Introduce some other product which can be manufactured on the same equipment and raw material for which is available during June to August.

77. The following graph shows year-wise production progress of a company :

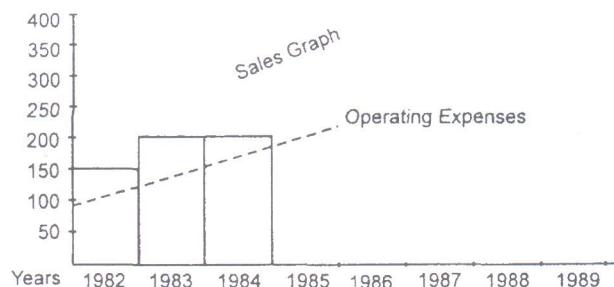


- A = 3,000 tonnes production (1985)
- B = 4,000 tonnes production (1986)
- C = 7,000 tonnes production (1987)
- D = 9,000 tonnes production (1988)
- E = 8,000 tonnes production (1989)
- F = 9,000 tonnes production (1990)

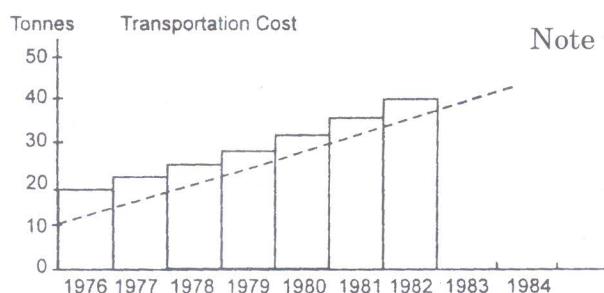
The cost of production is also progressing every year along with the production tonnage, carefully examine the graph and find out in which year the company would have achieved maximum profits.

- (A) 1987
- (B) 1990
- (C) 1989
- (D) 1988

78. You have taken over as marketing head of an organization in 1984 end, where the sales are almost stagnant and the operating expenses uncontrollable (see dotted line). The only way open to revive this sick unit is to increase sales to such an extent that operating costs have similar ratio to sales as in 1984. How would you prefer to do this?



- (A) Go in for an intensive advertisement campaigning
 - (B) Increase strength of your sales force and employ dynamic sales, oriented staff
 - (C) Pierce into those marketing pockets with your already existing sales force, which have not yet been covered and where your product has not so far reached
 - (D) Reduce price of the product and interlink advertisement campaign; give discount coupons
79. You are required to transport liquid glucose in drums to various parts of state and you are paying cartage as per miles basis. The dotted line in the graph indicates that transportation cost is increasing every year, and by 1983 or 1984, is going to become uneconomical, resulting in operational losses. What steps do you suggest to reduce your transportation cost with in tolerable limits.



Note : 1 Truck carries about 400 drums, total weight 6 tonnes, whereas maximum load carrying capacity of a truck of normal size is 10 tonnes. More than 400 drums can not be loaded in one truck

- (A) Invite competition amongst various transport contractor and straight away accept the most reasonable offer
- (B) Start transportation in tankers for which you have to equip your reception system with capital investment
- (C) Increase productivity of trucks of your existing contractor by asking him to hire bigger chassis trucks, so that more drums can be carried in it and increase transportation rate marginally, keeping ratio of quantity transported earlier and in now trucks constant
- (D) Reduce profit margin of truck operators by cost analysis and ensure that reasonable margin is maintained by him

Directions (Question No. 80– 85) :

In each sentence, there are three parts indicated by (A), (B) and (C). Read each sentence to find out whether there is an error in any of the parts. No sentence has got more than one error. If a sentence has no error, make your answer as (D).

80. The angry man walked hurriedly/into the crowded room/and shouted loud at the
(A) (B) (C)
guest/No error.
(D)
81. Hardly he had arrived/when the house caught fire/and everything was reduced to
(A) (B) (C)
ashes /No error.
(D)
82. Interviews for/the posts of lectures will/being from Monday/No error.
(A) (B) (C) (D)
83. If my father/will approve/I will go to Pune/No error.
(A) (B) (C) (D)
84. Bread and butter/is/wholesome food/No error.
(A) (B) (C) (D)
85. It is high time/that we send/the answer/No error.
(A) (B) (C) (D)

Directions :

In Question No. 86 to 90, out of four alternatives, choose the one which can be substituted for the given sentence :

86. One who cannot be corrected
(A) incurable (B) incorrigible
(C) hardened (D) invulnerable

ROUGH WORK

ROUGH WORK

SEAL

GR

20

GR - ANSWER SHEET

(THIS PART TO BE FILLED IN INK/BALLPOINT PEN)

1. HALL TICKET NUMBER : _____

2. NAME OF THE CANDIDATE :

3. NAME OF THE CENTRE : _____

Signature of Candidate

Signature of Hall Superintendent

INSTRUCTIONS TO CANDIDATES FOR FILLING - UP THIS SHEET

1. Use HB Pencil only, to darken the rectangle on the reverse of this sheet
 2. Darken completely the appropriate box of correct answer with HB Pencil only as shown in the example below:

Eg: To mark the correct answer 'B'

Correct A B C D

Wrong	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> C	<input type="checkbox"/> D
	<input type="checkbox"/> A	<input checked="" type="checkbox"/>	<input type="checkbox"/> C	<input type="checkbox"/> D
	<input checked="" type="checkbox"/>	<input type="checkbox"/> B	<input type="checkbox"/> C	<input type="checkbox"/> D
	<input type="checkbox"/> A	<input checked="" type="checkbox"/>	<input type="checkbox"/> C	<input type="checkbox"/> D

- 3. No rough work shall be done in this sheet.**

4. Erase clearly any answer you wish to change.

5. To shade your Hall Ticket Number and Question Booklet Number, follow the example given below.

Eg.: Supposing your Hall Ticket Number is 15267P

Eg.: Supposing your Hall Ticket Number is 19837Y

Eg.: Supposing your Question Booklet Number is 21223

Hall Ticket Number							
1	5	2	6	7	P		
C00	C00	C00	C00	C00	C00		
■■■	C10	C10	C10	C10	C10	C10	
C20	C20	■■■	C20	C20	C20	■■■	
C30	C30	C30	C30	C30	C30	CY3	
C40	C40	C40	C40	C40	C40		
■■■	C50	C50	C50	C50	C50		
C60	C60	C60	■■■	C60	C60		
C70	C70	C70	C70	C70	■■■		
C80	C80	C80	C80	C80	C80		
C90	C90	C90	C90	C90	C90		

Hall Ticket Number						
1	9	8	3	7	Y	
C01	C03	C07	C09	C00	C00	
■	C13	C13	C13	C13	C13	OK
C23	C23	C23	C23	C23	C23	OK
C33	C33	C33	■	C33	■	
C43	C43	C43	C43	C43	C43	
C53	C53	C53	C53	C53	C53	
C63	C63	C63	C63	C63	C63	
C73	C73	C73	C73	■		
C83	C83	■	C83	C83		
C93	■	C93	C93	C93		

Question Book Number				
2	1	2	2	3
C03	C03	C03	C03	C03
C13		C13	C13	C13
	C23			C23
C33	C33	C33	C33	
C43	C43	C43	C43	C43
C53	C53	C53	C53	C53
C63	C63	C63	C63	C63
C73	C73	C73	C73	C73
C83	C83	C83	C83	C83
C93	C93	C93	C93	C93

DO NOT FOLD OR DAMAGE EDGES

**Hall Ticket Number**

<input type="text"/>					
□0	□0	□0	□0	□0	□P
□1	□1	□1	□1	□1	□K
□2	□2	□2	□2	□2	□M
□3	□3	□3	□3	□3	□Y
□4	□4	□4	□4	□4	
□5	□5	□5	□5	□5	
□6	□6	□6	□6	□6	
□7	□7	□7	□7	□7	
□8	□8	□8	□8	□8	
□9	□9	□9	□9	□9	

Question Book Number

<input type="text"/>				
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□2	□2	□2	□2	□2
□3	□3	□3	□3	□3
□4	□4	□4	□4	□4
□5	□5	□5	□5	□5
□6	□6	□6	□6	□6
□7	□7	□7	□7	□7
□8	□8	□8	□8	□8
□9	□9	□9	□9	□9

1	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	26	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	51	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	76	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>
2	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	27	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	52	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	77	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>
3	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	28	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	53	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	78	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>
4	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	29	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	54	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	79	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>
5	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	30	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	55	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	80	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>
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7	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	32	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	57	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	82	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>
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15	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	40	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	65	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	90	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>
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25	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	50	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	75	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>	100	A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/>

DO NOT MAKE ANY STRAY MARKS HERE