



# Uttar Pradesh Power Corporation Limited

Electricity Service Commission, Uttar Pradesh Power Corporation Ltd. S.L.D.C campus, near  
Mantri Awas, Vibhuti Khand Phase-2, Gomti Nagar, Lucknow-226010

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## Section : Computer Knowledge - O-Level (NIELIT)

**Q.1** What is an a.out (file) in a computer running Unix/Linux?

- Ans
- ☐ A. A utility to output characters to a serial device
  - ☐ B. A file suitable to print
  - ☐ C. A file suitable to display
  - ☒ D. An executable file

Question ID : 9679473849

Status : Answered

Chosen Option : D

**Q.2** The first electronic digital computer was built in:

- Ans
- ☐ A. MIT, USA
  - ☐ B. Bern University, Switzerland
  - ☐ C. Cambridge University, UK
  - ☒ D. University of Pennsylvania, USA

Question ID : 9679473833

Status : Answered

Chosen Option : A

**Q.3** In MS-PowerPoint slide show, which of the following is NOT a valid option?

- Ans
- ☒ A. Reverse from the rear
  - ☐ B. From the beginning
  - ☐ C. From the current slide
  - ☐ D. Custom built

Question ID : 9679473876

Status : Answered

Chosen Option : A

**Q.4** In an MS-Word 2019 document, an email address appearing in a text is shown as a hyperlink. To convert the email address into regular text, right click on the address followed by:

- Ans ☒ A. remove hyperlink  
☐ B. remove underline  
☐ C. edit hyperlink  
☐ D. make it regular

Question ID : 9679473882  
Status : Answered  
Chosen Option : A

**Q.5** In LINUX, a case insensitive sorting can be done using the \_\_\_\_\_ option with the 'sort' command.

- Ans ☐ A. -o  
☐ B. -r  
☒ C. -f  
☐ D. -k

Question ID : 9679473872  
Status : Answered  
Chosen Option : D

**Q.6** To close a window in Windows OS, you may use:

- Ans ☐ A. Shift+F1  
☒ B. Alt+F4  
☐ C. Windows logo key+F4  
☐ D. Ctrl+F5

Question ID : 9679473869  
Status : Answered  
Chosen Option : C

**Q.7** The browser developed by Apple is \_\_\_\_\_.

- Ans ☒ A. Safari  
☐ B. Firefox  
☐ C. Opera  
☐ D. Internet explorer

Question ID : 9679473867  
Status : Answered  
Chosen Option : A

**Q.8** Which of the following is a toggle key on a keyboard?

- Ans ☒ A. Scroll lock  
☐ B. Shift  
☐ C. Ctrl  
☐ D. Alt

Question ID : 9679473845  
Status : Answered  
Chosen Option : D

**Q.9** To toggle from one window to another, within an application in Windows OS, you may use:

- Ans ☒ A. Alt+F10  
☒ B. Alt+F6  
☒ C. Alt+F9  
☒ D. Alt+F8

Question ID : **9679473870**  
Status : **Answered**  
Chosen Option : **B**

**Q.10** The ASCII code for CR (Carriage Return) in octal is:

- Ans ☒ A. 12  
☒ B. 15  
☒ C. 11  
☒ D. 10

Question ID : **9679473838**  
Status : **Answered**  
Chosen Option : **A**

**Q.11** Four options have been given, out of which three are alike in some manner and one is different. Select the one that is different.

- Ans ☒ A. MS-Word  
☒ B. MS-PowerPoint  
☒ C. MS-Windows  
☒ D. MS-Paint

Question ID : **9679473880**  
Status : **Answered**  
Chosen Option : **C**

**Q.12** What will be the value of the following MS-Excel 2019 function?

=AVERAGE(2, 4, 5, -1, 0)

- Ans ☒ A. 3  
☒ B. 2  
☒ C. 4  
☒ D. 1

Question ID : **9679473863**  
Status : **Answered**  
Chosen Option : **B**

**Q.13** In the context of e-governance, multimedia and entertainment, what does the term IECT stands for?

- Ans ☒ A. Indian Electronics and Common Technology  
☒ B. Information Electronics and Computer Technology  
☒ C. Integral Electronics and Communication Technology  
☒ D. Information Electronics and Communication Technology

Question ID : **9679473852**  
Status : **Answered**  
Chosen Option : **D**

Q.14 What is the octal (base 8) equivalent of the binary number 1010101000101?

- Ans ☒ A. 12505  
☒ B. 51205  
☒ C. 5AB1  
☒ D. 50521

Question ID : 9679473836  
Status : Answered  
Chosen Option : A

Q.15 What is the output of the given excel formula, if the values in the cells are as follows:

B2 = 1/1/2002, B3 = 1/1/2004?

=DATEDIF(B2,B3,"Y")

- Ans ☒ A. 2  
☒ B. 3  
☒ C. 4  
☒ D. 1

Question ID : 9679473844  
Status : Answered  
Chosen Option : C

Q.16 Using which of the following commands, will all the source files be archived to build a static library in Unix?

- Ans ☒ A. Sll  
☒ B. Sl  
☒ C. Arl  
☒ D. ar

Question ID : 9679473840  
Status : Answered  
Chosen Option : A

Q.17 In an MS-Excel 2019 sheet, press \_\_\_\_\_ to move one cell to the right. Press \_\_\_\_\_ to go to the next cell downward in the same column.

- Ans ☒ A. Enter; Ctrl+Enter  
☒ B. Enter; Alt+Enter  
☒ C. Tab; Alt+Enter  
☒ D. Tab; Enter

Question ID : 9679473881  
Status : Answered  
Chosen Option : D

Q.18 In Windows OS, mouse right click leads to:

- Ans ☒ A. interact with folders  
☒ B. interact with files  
☒ C. display context menu  
☒ D. drag and drop

Question ID : 9679473879  
Status : Answered  
Chosen Option : C

**Q.19 Which of the following ranges shows the permissible font size variation in MS-Word 2016?**

- Ans ☒ A. 1-1638  
☒ B. 1-255  
☒ C. 0-512  
☒ D. 0-1638

Question ID : **9679473859**  
Status : **Answered**  
Chosen Option : **B**

**Q.20 In Unix, an i-node stands for:**

- Ans ☒ A. interim node  
☒ B. intermediate node  
☒ C. index node  
☒ D. internal node

Question ID : **9679473850**  
Status : **Answered**  
Chosen Option : **C**

**Q.21 What will be the output of the MS-Excel 2019 function power (3,-2)?**

- Ans ☒ A. 0.22222  
☒ B. 0.33333  
☒ C. 0.12345  
☒ D. 0.11111

Question ID : **9679473875**  
Status : **Answered**  
Chosen Option : **B**

**Q.22 Which of the following is NOT a valid function in MS-Excel?**

- Ans ☒ A. ADD()  
☒ B. MOD()  
☒ C. ABS()  
☒ D. MID()

Question ID : **9679473864**  
Status : **Answered**  
Chosen Option : **D**

**Q.23 The web-based software system to retrieve relevant information from the world wide web against the user queries is known as \_\_\_\_\_.**

- Ans ☒ A. search engine  
☒ B. web browser  
☒ C. Adware  
☒ D. Plugins

Question ID : **9679473868**  
Status : **Answered**  
Chosen Option : **A**

**Q.24** In MS-Word 2019, which of the following options is NOT available in the menu group 'Proofing' under the 'Review' Tab?

- Ans ☒ A. Comment
- ☒ B. Spelling & Grammar
- ☒ C. Thesaurus
- ☒ D. Word count

Question ID : **9679473847**  
Status : **Answered**  
Chosen Option : **C**

**Q.25** In an MS-Excel worksheet, follow the given steps:

- (i) Click on D5 cell  
(ii) Press shift key and click on B3 cell  
(iii) Release the shift key

What will be ultimately displayed in the Name Box?

- Ans ☒ A. 4R × 4C
- ☒ B. 4C × 4R
- ☒ C. D5
- ☒ D. A1

Question ID : **9679473862**  
Status : **Answered**  
Chosen Option : **C**

**Q.26** To change the desktop background, screen saver etc., in Windows 10, one can:

- Ans ☒ A. left click on the desktop and select 'Personalize'
- ☒ B. double click anywhere on the desktop
- ☒ C. right click on desktop and select 'Personalize'
- ☒ D. right click on the desktop and select 'New'

Question ID : **9679473854**  
Status : **Answered**  
Chosen Option : **C**

**Q.27** Which of the following commands is used to get rid of the fragmented system hard drive in Windows 10?

- Ans ☒ A. Defrag
- ☒ B. Sfrag
- ☒ C. Fragd
- ☒ D. Ifrag

Question ID : **9679473873**  
Status : **Answered**  
Chosen Option : **A**

**Q.28** The 'Screenshot' option is available under the \_\_\_\_\_ tab of MS-Word 2019.

- Ans ☒ A. Draw
- ☒ B. Insert
- ☒ C. Design
- ☒ D. Review

Question ID : **9679473848**  
Status : **Answered**  
Chosen Option : **D**

**Q.29** Which of the following is the keyboard shortcut to go to the 'View' tab of MS-Word 2019?

- Ans ☒ A. Ctrl+C  
☒ B. Ctrl+W  
☒ C. Ctrl+S  
☒ D. Alt+W

Question ID : **9679473858**  
Status : **Answered**  
Chosen Option : **D**

**Q.30** Which of the following options distributes your text evenly between the margins in MS-Word 2019?

- Ans ☒ A. Left  
☒ B. Justify  
☒ C. Right  
☒ D. Center

Question ID : **9679473851**  
Status : **Answered**  
Chosen Option : **B**

**Q.31** Which of the following services allows internet users to talk across the internet to any PC, equipped to receive the call?

- Ans ☒ A. Electronic mail  
☒ B. Electronic message  
☒ C. Internet telephony (VoIP)  
☒ D. Instant messaging

Question ID : **9679473866**  
Status : **Answered**  
Chosen Option : **C**

**Q.32** Find the storage capacity in GB ( $1 \text{ GB} = 10^9$ ) for a disk with 6 platters, 16000 cylinders, 500 sector (average) per track and 2048 bytes per sector.

- Ans ☒ A. 210  
☒ B. 196  
☒ C. 132  
☒ D. 200

Question ID : **9679473837**  
Status : **Answered**  
Chosen Option : **A**

**Q.33** The keys marked as F1, F2, etc., on a PC keyboard are known as:

- Ans ☒ A. follow keys  
☒ B. function keys  
☒ C. faster keys  
☒ D. fixed keys

Question ID : **9679473842**  
Status : **Answered**  
Chosen Option : **A**

**Q.34 What is Cortana?**

- Ans ☒ A. S/w for drawing cartoons in Windows
- ☒ B. Stands for corneal tonal assistance
- ☒ C. Tonal quality checker
- ☒ D. A voice-based personal assistance for Windows 10

Question ID : 9679473853

Status : Answered

Chosen Option : D

**Q.35 To represent a 31-digit binary number, we need a maximum of \_\_\_\_\_ digits in the decimal number system.**

- Ans ☒ A. 10
- ☒ B. 11
- ☒ C. 15
- ☒ D. 7

Question ID : 9679473834

Status : Answered

Chosen Option : B

**Q.36 State whether the given statements are true or false.**

- (a) The control panel can be used to uninstall the pre-installed programs on a Windows system.
- (b) The date and time of Windows system cannot be changed more than once in a day.

- Ans ☒ A. (a) is false, (b) is true
- ☒ B. Both (a) and (b) are false
- ☒ C. (a) is true, (b) is false
- ☒ D. Both (a) and (b) are true

Question ID : 9679473855

Status : Answered

Chosen Option : C

**Q.37 Which of the following is a customizable bar that comes with a set of independent commands and gives you an easy reach to commonly used commands, such as Save, Undo, Redo, etc., in MS-Word?**

- Ans ☒ A. Status bar
- ☒ B. Menu bar
- ☒ C. Title bar
- ☒ D. Quick access toolbar

Question ID : 9679473857

Status : Answered

Chosen Option : D



**Q.38** For text files to signify the end of line, Unix uses \_\_\_\_\_ and Windows uses \_\_\_\_\_ for the same purpose. Note that the values indicated within parenthesis are in hex.

- Ans ☒ A. (0A); (0D + 0A)
- ☒ B. (0A); (0A)
- ☒ C. (0D); (0D + 0A)
- ☒ D. (0A + 0D); (0D + 0A)

Question ID : **9679473839**  
Status : **Answered**  
Chosen Option : **C**

**Q.39** Using existing telephone lines, you may connect to the internet using:

- Ans ☒ A. switch
- ☒ B. modem
- ☒ C. USB
- ☒ D. hub

Question ID : **9679473865**  
Status : **Answered**  
Chosen Option : **B**

**Q.40** A cell containing a number, say, 5678, is selected to display the number in scientific notation with 2 places after the decimal point. What would be displayed?

- Ans ☒ A. 5.68E+03
- ☒ B. 5.678E+03
- ☒ C. 5678.00
- ☒ D. 0.5678E+04

Question ID : **9679473878**  
Status : **Answered**  
Chosen Option : **C**

**Q.41** Considering the file naming restriction in Windows OS, which of the following characters CANNOT be used in a file name?

- Ans ☒ A. Minus (-)
- ☒ B. Plus (+)
- ☒ C. Underscore ( \_ )
- ☒ D. Asterisk (\*)

Question ID : **9679473856**  
Status : **Answered**  
Chosen Option : **C**

**Q.42** An MS-Excel file can be called a:

- Ans ☒ A. Worksheet
- ☒ B. Workbook
- ☒ C. Gridsheet
- ☒ D. Cellbook

Question ID : **9679473861**  
Status : **Answered**  
Chosen Option : **A**

Q.43 In Linux, the terminal i/o characteristics may be configured using the command:

- Ans ☒ A. stty
- ☐ B. ltty
- ☐ C. itty
- ☐ D. ktty

Question ID : 9679473871  
Status : Answered  
Chosen Option : B

Q.44 Which of the following statements is true?

- Ans ☐ A. DRAM is a non-volatile memory.
- ☐ B. RAM is a non-volatile memory.
- ☒ C. ROM is a random access memory.
- ☐ D. RAM is a read only memory.

Question ID : 9679473846  
Status : Answered  
Chosen Option : B

Q.45 The minimum number of 2-input NAND gates needed to design a full adder is:

- Ans ☐ A. 10
- ☐ B. 12
- ☐ C. 11
- ☒ D. 9

Question ID : 9679473835  
Status : Answered  
Chosen Option : C

Q.46 In MS-Word 2019, the shortcut keys to insert a footnote are:

- Ans ☐ A. Alt+Shift+F
- ☒ B. Ctrl+Alt+F
- ☐ C. Alt+Ctrl+D
- ☐ D. Alt+Shift+F12

Question ID : 9679473843  
Status : Answered  
Chosen Option : D

Q.47 Error number \_\_\_\_\_ indicates that a specific URL has been renamed or has become non-existent.

- Ans ☒ A. 404
- ☐ B. 402
- ☐ C. 405
- ☐ D. 401

Question ID : 9679473874  
Status : Answered  
Chosen Option : A

Q.48 Which of the following is NOT a Common Object File Format (COFF) specification format for files used on Unix systems?

- Ans ☒ A. Object code  
☒ B. Static  
☒ C. Shared library  
☒ D. Executable

Question ID : 9679473841

Status : Answered

Chosen Option : D

Q.49 Assume that you input 12 in cell A10 and '7' in cell B10. Entering '=A10 - B10' in cell C10 would display 5 in that cell. What would we see in D10 if we click Ctrl+C in C10 and Ctrl+V in D10 (i.e., copy the formula)?

- Ans ☒ A. 6  
☒ B. 5  
☒ C. 2  
☒ D. 0

Question ID : 9679473877

Status : Answered

Chosen Option : B

Q.50 The maximum number of columns, that can be inserted in MS-Word 2019 through 'Insert Table' operation is \_\_\_\_\_.

- Ans ☒ A. 63  
☒ B. 32  
☒ C. 64  
☒ D. 60

Question ID : 9679473860

Status : Answered

Chosen Option : C

Section : Arithmetic

Q.1 Sushanta borrowed a sum of Rs. 90,000 from Mriga as a loan. Sushanta promised Mriga that he will pay it back in two equal instalments. If the rate of interest is 7% per annum, compounded annually, find the amount of each instalment (in Rs.), rounding off your answer to the nearest integer.

- Ans ☒ A. 49,788  
☒ B. 49,778  
☒ C. 51,520.50  
☒ D. 48,150

Question ID : 9679473896

Status : Answered

Chosen Option : D

**Q.2** The average marks obtained by a group of students in a Mathematics test were 72. The average marks of the male students were 60. If the ratio of the number of male students to the number of female students in the group was 2 : 3, then what were the average marks obtained by the female students in the group?

Ans ☒ A. 80

☐ B. 84

☐ C. 78

☐ D. 82

Question ID : 9679473888

Status : Not Answered

Chosen Option : --

**Q.3** Simplify the following.

$$90 \times \{[36 \div (3 \div 2)] \div 8 + 2\}$$

Ans ☐ A. 360

☐ B. 270

☒ C. 450

☐ D. 540

Question ID : 9679473883

Status : Answered

Chosen Option : C

**Q.4** A 165 m long train crosses a 960 m long platform in 18.75 seconds. What is the speed of the train (in km/h)?

Ans ☐ A. 225

☐ B. 208

☐ C. 215

☒ D. 216

Question ID : 9679473899

Status : Not Answered

Chosen Option : --

**Q.5** A solid sphere having a radius of 17.5 cm is split into two identical hemispheres. What is the total surface area of the two hemispheres taken together?

Ans ☐ A.  $1750\pi \text{ cm}^2$

☒ B.  $1837.5\pi \text{ cm}^2$

☐ C.  $1225\pi \text{ cm}^2$

☐ D.  $2450\pi \text{ cm}^2$

Question ID : 9679473906

Status : Not Answered

Chosen Option : --

**Q.6** The number of students in grades 6, 7 and 8 in a school were 477, 636 and 424, respectively. All students were divided into different groups, with no group having students from more than one grade. What is the minimum number of groups that would be formed if all groups have the same number of students?

- Ans
- ☐ A. 31
  - ☐ B. 30
  - ☐ C. 28
  - ☒ D. 29

Question ID : 9679473886

Status : Answered

Chosen Option : D

**Q.7** Mortaza drove for 400 km at an average speed of 64 km/h. He drove for another 300 km at an average speed of y km/h. If his overall average speed was 70 km/h, what is the value of y?

- Ans
- ☐ A. 84
  - ☐ B. 72
  - ☒ C. 80
  - ☐ D. 75

Question ID : 9679473900

Status : Answered

Chosen Option : C

**Q.8** Rohit started a business with an initial capital of Rs. 3,750, while Mahima invested a sum of Rs. 6,250 into the business after a few months. If Rohit and Mahima shared the end-of-12-months profit in the ratio 9 : 10, after how many months of Rohit investing did Mahima put in her money?

- Ans
- ☒ A. 4
  - ☐ B. 8
  - ☐ C. 6
  - ☐ D. 2

Question ID : 9679473895

Status : Not Answered

Chosen Option : --

**Q.9** A shopkeeper sells sugar at Rs. 30/kg, which he bought at a lower price. Being dishonest he also gives only 750 g of sugar instead of 1000 g that is mentioned on the weight. In this way, the shopkeeper manages to make an overall profit of  $66\frac{2}{3}\%$ . At what price did the shopkeeper purchase the sugar?

- Ans
- ☐ A. Rs. 18/kg
  - ☐ B. Rs. 20/kg
  - ☐ C. Rs. 13.50/kg
  - ☒ D. Rs. 24/kg

Question ID : 9679473893

Status : Answered

Chosen Option : C

**Q.10** How many ordered pairs of (A, B) exist such that the five-digit number 23AB8 is divisible by 6?

- Ans
- ☒ A. 32
  - ☒ B. 30
  - ☒ C. 33
  - ☒ D. 35

Question ID : 9679473884

Status : Not Answered

Chosen Option : --

**Q.11** A runs at a speed that is  $\frac{17}{13}$  times the speed of B. If B is allowed to have a head start such that B beats A by  $\frac{1}{8}$  of the length of the race, by what part of the race should B be given a head start over A?  
[Note: Consider that A and B start running at the same time.]

- Ans
- ☒ A.  $\frac{45}{136}$
  - ☒ B.  $\frac{45}{119}$
  - ☒ C.  $\frac{104}{119}$
  - ☒ D.  $\frac{26}{51}$

Question ID : 9679473901

Status : Not Answered

Chosen Option : --

**Q.12** Habib travelled at a certain speed during the onward journey and at 1.25 times of that speed during the return journey. If the average speed attained by Habib during the two-way journey was 80 km/h, what was his speed (in km/h) during the onward journey?

- Ans
- ☒ A. 68
  - ☒ B. 72
  - ☒ C. 64
  - ☒ D. 76

Question ID : 9679473889

Status : Answered

Chosen Option : C

**Q.13** If Rs. 24,750 is invested at 8% simple interest per year for 3 years, what will be the total amount payable on maturity (in Rs.)?

- Ans
- ☒ A. 29,990
  - ☒ B. 30,960
  - ☒ C. 30,660
  - ☒ D. 30,690

Question ID : 9679473897

Status : Answered

Chosen Option : D

Q.14  $0.\overline{24} \div 0.19\overline{3} = ?$

- Ans ☒ A. 0.8  
☒ B. 1.25  
☒ C. 1.2435  
☒ D. 1.244

Question ID : 9679473885  
Status : Not Answered  
Chosen Option : --

Q.15 The following table shows the annual data for the area under fruit cultivation and of the fruit production in India during the years 2001-02 to 2010-11.

All India Area and Production of Fruits

Year	Fruits	
	A	P
2001-02	4010	43001
2002-03	3788	45203
2003-04	4661	45942
2004-05	5155	50988
2005-06	5324	55356
2006-07	5554	59563
2007-08	5857	65587
2008-09	6101	68466
2009-10	6329	71516
2010-11	6383	74878

Area in '000 Ha  
Production in '000 MT

Find the overall average output of fruits during these years, giving your answer in metric tonnes (MT) per hectare (Ha), under fruit cultivation. Round your answer off to the nearest integer for each of the variables.

- Ans ☒ A. 11  
☒ B. 12  
☒ C. 10  
☒ D. 9

Question ID : 9679473903  
Status : Not Answered  
Chosen Option : --

Q.16 During a sale a trader incurred a loss of 20%. How many items would he have sold for the cost price of 180 items so as to incur that loss?

- Ans ☒ A. 200  
☒ B. 196  
☒ C. 216  
☒ D. 225

Question ID : 9679473892  
Status : Not Answered  
Chosen Option : --

Q.17 In an election, Ruksana and Sahana were the only two candidates and all the votes cast went in favour of either of these two candidates. If Ruksana secured 48% of the votes and Sahana secured 7800 votes, how many votes did Ruksana get?

- Ans ☒ A. 7680  
☒ B. 7200  
☒ C. 6960  
☒ D. 7440

Question ID : 9679473891  
Status : Answered  
Chosen Option : B

**Q.18** The half-life of a radioactive element is 3.5 minutes. If there were 125 grams of the element remaining after 28 minutes, what was the quantity of the element (in kg) that was there at the beginning of the period?

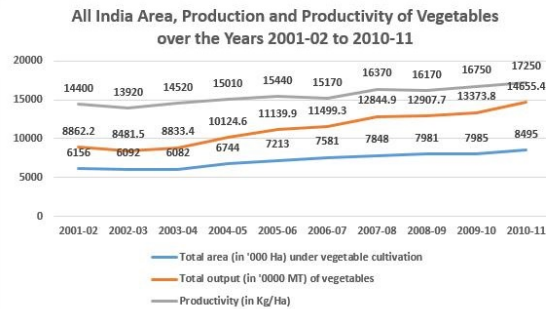
- Ans ☒ A. 32  
☒ B. 30  
☒ C. 28  
☒ D. 36

Question ID : 9679473898

Status : Not Answered

Chosen Option : --

**Q.19** The following multiple line graph shows the area (in '000 hectares) under vegetable cultivation for 10 consecutive years from 2001-02 to 2010-11, the total output (in '0000 metric tonnes) of vegetables in each of these years, and the productivity (in kilograms per hectare, given as kg/Ha) of the area under cultivation of vegetables in each of these years.



If we compare values of each of the three variables on a year-to-year basis, in how many years have the values for all the three variables seen a rise compared to the corresponding values in the year just preceding it?

- Ans ☒ A. 6  
☒ B. 4  
☒ C. 7  
☒ D. 5

Question ID : 9679473904

Status : Answered

Chosen Option : A

**Q.20** The average of the number 68, and two other numbers is 50. What is the average of the two other numbers?

- Ans ☒ A. 38  
☒ B. 32  
☒ C. 41  
☒ D. 42

Question ID : 9679473887

Status : Answered

Chosen Option : C

**Q.21** The ratio of the number of runs scored by a cricketer in international and domestic cricket in a certain year is given as 5 : 3. If the number of runs scored by the player in domestic cricket in that year was 1149, what was the total number of runs scored by the cricketer in that year, taking both types of matches into account?

- Ans ☒ A. 3084  
☒ B. 3054  
☒ C. 3074  
☒ D. 3064

Question ID : 9679473894

Status : Answered

Chosen Option : D



**Q.22** In a test, Anita scored 80% of what Sumita scored, and it was also 11 marks less than what Sumita scored. If Sumita secured  $\frac{5}{8}$  of the maximum marks one could obtain in the test, what were the maximum marks one could obtain in that test?

- Ans
- ☒ A. 84
  - ☒ B. 72
  - ☒ C. 80
  - ☒ D. 88

Question ID : **9679473890**  
Status : **Answered**  
Chosen Option : **C**

**Q.23** A right-angled triangle whose sides containing the right-angle measure 15 cm and 20 cm is rotated by  $360^\circ$  along the shorter of these two sides. What is the curved surface area of the solid thus generated (in  $\text{cm}^2$ )? [Use  $\pi = 3.14$ ]

- Ans
- ☒ A. 1332
  - ☒ B. 1177.5
  - ☒ C. 1884
  - ☒ D. 1570

Question ID : **9679473907**  
Status : **Not Answered**  
Chosen Option : --

**Q.24** A drainpipe can empty an entire tank in 24 hours, while an inlet pipe can fill an empty tank in 40 hours. If 30 drainpipes and 60 inlet pipes are opened simultaneously when the tank is completely empty, how many hours would it take to completely fill the tank?

- Ans
- ☒ A. 3
  - ☒ B. 4
  - ☒ C. 5
  - ☒ D. 6

Question ID : **9679473902**  
Status : **Not Answered**  
Chosen Option : --

**Q.25** The area of a regular hexagon is  $\frac{75}{2}\sqrt{3} \text{ cm}^2$ . What is the perimeter of the hexagon (in cm)?

- Ans
- ☒ A. 30
  - ☒ B.  $30\sqrt{3}$
  - ☒ C.  $15\sqrt{2}$
  - ☒ D.  $30\sqrt{6}$

Question ID : **9679473905**  
Status : **Not Answered**  
Chosen Option : --

Section : **General English and General Hindi**

**Q.1** Select the correctly spelt word to fill in the blank.

To keep your car in proper condition, it requires regular \_\_\_\_\_.

- Ans ☒ A. maintanance  
☒ B. maintainance  
☒ C. maintenanse  
☒ D. maintenance

Question ID : 9679473927

Status : Answered

Chosen Option : D

**Q.2** Select the most appropriate synonym of the underlined word.

We were served tea by a comely Italian waitress.

- Ans ☒ A. nasty  
☒ B. pleasant  
☒ C. perilous  
☒ D. offensive

Question ID : 9679473924

Status : Not Answered

Chosen Option : --

**Q.3** Identify the tense of the underlined segment in the given sentence.

Do you think we will be in time for the show?

- Ans ☒ A. Simple present tense  
☒ B. Future continuous tense  
☒ C. Simple future tense  
☒ D. Simple past tense

Question ID : 9679473912

Status : Answered

Chosen Option : C

**Q.4** Identify the adverb in the given sentence.

Gopal's quick response to each and every question asked by the teacher made him very famous among his classmates.

- Ans ☒ A. among  
☒ B. very  
☒ C. every  
☒ D. quick

Question ID : 9679473911

Status : Answered

Chosen Option : B

**Q.5** Select the correctly spelt word to fill in the blank.

To be a successful \_\_\_\_\_, you will have to work very hard.

- Ans ☒ A. entrepreneur  
☒ B. entreprenur  
☒ C. entreperneur  
☒ D. entrepreneur

Question ID : 9679473928

Status : Answered

Chosen Option : D

**Q.6** Select the most appropriate option to fill in the blanks.

Soniya is \_\_\_\_\_ helpful girl, therefore she is called \_\_\_\_\_ Mother Teresa of \_\_\_\_\_ class.

- Ans ☒ A. no article required; an; the  
☒ B. a; the; the  
☒ C. the; the; a  
☒ D. a; the; an

Question ID : 9679473917

Status : Answered

Chosen Option : B

**Q.7** Select the option that expresses the given sentence in indirect speech.

Matilda said to Jeanne, "Do you recall the diamond necklace that you loaned me to wear to the Minister's Ball?"

- Ans ☒ A. Matilda asked Jeanne if she has recalled the diamond necklace that she had loaned her to wear to the Minister's Ball.  
☒ B. Matilda asked Jeanne if she could recall the diamond necklace that she had loaned her to wear to the Minister's Ball.  
☒ C. Matilda asked Jeanne if she recalls the diamond necklace that she had loaned her to wear to the Minister's Ball.  
☒ D. Matilda asked Jeanne if she recalled the diamond necklace that she had loaned her to wear to the Minister's Ball.

Question ID : 9679473920

Status : Answered

Chosen Option : B

**Q.8** The sentence 'The British had been exploiting the people of their colonies for their economic development' is written in \_\_\_\_\_.

- Ans ☒ A. past perfect continuous tense  
☒ B. past perfect tense  
☒ C. present perfect tense  
☒ D. present perfect continuous tense

Question ID : 9679473913

Status : Not Answered

Chosen Option : --

**Q.9 Select the most appropriate meaning of the given idiom.**

**A gala day**

- Ans ☒ A. A day of fiesta  
☐ B. A drizzling day  
☐ C. A day of justice  
☐ D. An evil day

Question ID : 9679473925

Status : Answered

Chosen Option : A

**Q.10 Select the option that expresses the given sentence in passive voice.**

**The Grimm Brothers spent years compiling the traditional folk tales gathered from peasants.**

- Ans ☐ A. Years would have been spent compiling the traditional folk tales gathered from peasants by the Grimm Brothers.  
☐ B. Years had been spent compiling the traditional folk tales gathered from peasants by the Grimm Brothers.  
☒ C. Years were spent compiling the traditional folk tales gathered from peasants by the Grimm Brothers.  
☐ D. Years are spent compiling the traditional folk tales gathered from peasants by the Grimm Brothers.

Question ID : 9679473921

Status : Not Answered

Chosen Option : --

**Q.11 Select the option that expresses the given sentence in direct speech.**

**She asked her mother if she had taken the tablets before lunch.**

- Ans ☐ A. She asked her mother, "Will you take the tablets before lunch?"  
☒ B. She asked her mother, "Have you taken the tablets before lunch?"  
☐ C. She asked her mother, "Do you take the tablets before lunch?"  
☐ D. She asks her mother, "Have you taken the tablets before lunch?"

Question ID : 9679473919

Status : Answered

Chosen Option : B

**Q.12 Identify the correct comparative degree form of the given sentence.**

**The representation of fragmented cultural identity is as acute in suggestivity as the colonial context is in the novel.**

- Ans ☐ A. The representation of the fragmented cultural identity is more acute in suggestivity as the colonial context is in the novel.  
☐ B. The colonial context is the most acute factor in suggestivity in the novel.  
☐ C. The representation of the fragmented cultural identity is the most acute factor in suggestivity in the novel.  
☒ D. The colonial context is not more acute than the representation of the fragmented cultural identity in suggestivity in the novel.

Question ID : 9679473918

Status : Not Answered

Chosen Option : --

Q.13 Select the option that expresses the given sentence in active voice.

You are advised to visit the patients during the visiting hours only.

- Ans ☒ A. Visit and advise the patients during the visiting hours only.
- ☒ B. Advise the patients during the visiting hours only.
- ☒ C. Visit the patients anytime than the visiting hours only.
- ☒ D. Visit the patients during visiting hours only.

Question ID : 9679473922

Status : Not Answered

Chosen Option : --

Q.14 Select the most appropriate option that can substitute the underlined segment in the given sentence.

History shows that India never set on any country.

- Ans ☒ A. annoyed
- ☒ B. troubled
- ☒ C. criticised
- ☒ D. attacked

Question ID : 9679473915

Status : Answered

Chosen Option : B

Q.15 Select the most appropriate option to fill in the blank.

Why didn't you come \_\_\_\_\_ office yesterday?

- Ans ☒ A. on
- ☒ B. for
- ☒ C. to
- ☒ D. of

Question ID : 9679473910

Status : Answered

Chosen Option : C

Q.16 Select the most appropriate option that can substitute the underlined segment in the given sentence.

I'm ready to put up with online teaching though it is not very effective.

- Ans ☒ A. hate
- ☒ B. like
- ☒ C. abhor
- ☒ D. tolerate

Question ID : 9679473914

Status : Answered

Chosen Option : C

Q.17 His nonchalant ways seem to have helped him to be on good terms with many of his colleagues. In this sentence, 'nonchalant' means \_\_\_\_\_.

- Ans ☒ A. amorous  
☒ B. non-cooperative  
☒ C. ardent  
☒ D. easy-going

Question ID : 9679473932

Status : Not Answered

Chosen Option : --

Q.18 The following sentence has been split into four segments. Identify the segment that contains a grammatical error.

I'm suppose / to submit the / list of grievances to / the acting manager.

- Ans ☒ A. to submit the  
☒ B. the acting manager.  
☒ C. list of grievances to  
☒ D. I'm suppose

Question ID : 9679473929

Status : Answered

Chosen Option : D

Q.19 Select the most appropriate option to fill in the blank.

Mr. Peter, our geography teacher, gave us some advice on \_\_\_\_\_ tests.

- Ans ☒ A. feeling  
☒ B. working  
☒ C. watching  
☒ D. taking

Question ID : 9679473923

Status : Answered

Chosen Option : D

Q.20 Some people are just unaware of their wanton behaviour in public life. In this sentence, 'wanton' means \_\_\_\_\_.

- Ans ☒ A. unitary  
☒ B. unruly  
☒ C. unexpected  
☒ D. understated

Question ID : 9679473931

Status : Answered

Chosen Option : C

**Q.21** The following sentence has been split into four segments. Identify the segment that contains a grammatical error.

The government officers have been met / the heads of commercial banks later this week / to get their views on liquidity / and growth in deposits.

- Ans ☒ A. The government officers have been met  
☐ B. to get their views on liquidity  
☐ C. and growth in deposits.  
☐ D. the heads of commercial banks later this week

Question ID : 9679473930

Status : Not Answered

Chosen Option : --

**Q.22** Select the most appropriate meaning of the given proverb.

A ship in harbour is safe, but that is not what a ship is for.

- Ans ☒ A. You never grow if you don't leave your comfort zone.  
☐ B. You are never too old to do something you want to do.  
☐ C. People or things that are no longer present are easily forgotten.  
☐ D. If you don't know about something, you don't need to bother about it.

Question ID : 9679473926

Status : Answered

Chosen Option : A

**Q.23** Identify the adjective in the given sentence.

I have usually seen people applying for the British citizenship with the hope of enhancing their career.

- Ans ☐ A. usually  
☐ B. applying  
☒ C. British  
☐ D. people

Question ID : 9679473909

Status : Not Answered

Chosen Option : --

**Q.24** Select the most appropriate option to fill in the blank.

Your class will finish at twelve, so you should be back home \_\_\_\_\_ one o'clock.

- Ans ☐ A. on  
☒ B. by  
☐ C. since  
☐ D. for

Question ID : 9679473908

Status : Answered

Chosen Option : B

Q.25 Select the most appropriate option to fill in the blanks.

My friend enjoys living in \_\_\_\_\_ Netherlands as well as in \_\_\_\_\_ Australia.

- Ans ☒ A. the; no article required  
☒ B. no article required; No article required  
☒ C. no article required; the  
☒ D. the; the

Question ID : 9679473916

Status : Answered

Chosen Option : D

Q.26 तुमने खाना खा लिया है। वाक्य में सर्वनाम की पहचान करें।

- Ans ☒ A. उत्तम पुरुष सर्वनाम  
☒ B. निजवाचक सर्वनाम  
☒ C. अन्य पुरुष सर्वनाम  
☒ D. मध्यम पुरुष सर्वनाम

Question ID : 9679473944

Status : Not Answered

Chosen Option : --

Q.27 इनमें से किस विकल्प में दिया गया शब्द शुद्ध है?

- Ans ☒ A. पारितोषक  
☒ B. आप्लावित  
☒ C. जलुस  
☒ D. अतिशयोक्ति

Question ID : 9679473951

Status : Not Answered

Chosen Option : --

Q.28 'पवन' शब्द का संधि विच्छेद क्या है?

- Ans ☒ A. पव+अन  
☒ B. पो+अन  
☒ C. प+वन  
☒ D. पो+न

Question ID : 9679473947

Status : Answered

Chosen Option : A

Q.29 निम्न में से पूर्वकालिक क्रिया युक्त वाक्य की पहचान करें?

- Ans ☒ A. आभा दूध पीती है  
☒ B. वह खाना खाकर सो गया  
☒ C. राम सो नहीं पाया  
☒ D. सीता पढ़ती है

Question ID : 9679473941

Status : Not Answered

Chosen Option : --



Q.30 निम्न में से किस शब्द में 'प्रति' उपसर्ग नहीं है?

- Ans ☒ A. प्रत्याशा  
☒ B. प्रकार  
☒ C. प्रतिदिन  
☒ D. प्रत्येक

Question ID : 9679473939

Status : Answered

Chosen Option : B

Q.31 यदि वह परिश्रम करता तो अवश्य सफल होता' इस में वाक्य के भेद की पहचान करें?

- Ans ☒ A. मिश्र वाक्य  
☒ B. संयुक्त वाक्य  
☒ C. सरल वाक्य  
☒ D. संयुक्त व मिश्र दोनों

Question ID : 9679473937

Status : Not Answered

Chosen Option : --

Q.32 निम्न में से कौन सा मुहावरा नहीं है?

- Ans ☒ A. चोरी और सीना जोरी  
☒ B. अंग टूटना  
☒ C. अपना उल्लू सीधा करना  
☒ D. अपनी खिचड़ी अलग पकाना

Question ID : 9679473949

Status : Answered

Chosen Option : B

Q.33 वह कलकत्ता जाएगा। इस वाक्य में काल का कौन सा भेद है?

- Ans ☒ A. सामान्य वर्तमान काल  
☒ B. संभाव्य भविष्य काल  
☒ C. सामान्य भविष्य काल  
☒ D. हेतु हेतुमद भविष्य काल

Question ID : 9679473936

Status : Not Answered

Chosen Option : --

Q.34 'तुम बहुत अच्छा लिखती हो' वाक्य में पुरुषवाचक सर्वनाम की पहचान करें?

- Ans ☒ A. अन्य पुरुष सर्वनाम  
☒ B. माध्यम पुरुष सर्वनाम  
☒ C. उत्तम पुरुष सर्वनाम  
☒ D. निजवाचक सर्वनाम

Question ID : 9679473945

Status : Not Answered

Chosen Option : --

Q.35 'शिलालेख' का उचित विग्रह क्या होगा?

- Ans ☒ A. शिला द्वारा बनाया गया लेख  
☒ B. शिला पर लेख  
☒ C. शिला में लेख  
☒ D. शिला का लेख

Question ID : 9679473948

Status : Answered

Chosen Option : A

Q.36 निम्नलिखित में से कौन सा वाक्य व्याकरण की दृष्टि से अशुद्ध है?

- Ans ☒ A. उन्हें मृत्यु दंड मिली है  
☒ B. उसके प्राण निकल गये।  
☒ C. आभारी हूँ कि आपके दर्शन हुए।  
☒ D. पहले कलकत्ता भारत की राजधानी था।

Question ID : 9679473933

Status : Not Answered

Chosen Option : --

Q.37 'उदार' शब्द को भाववाचक संज्ञा में परिवर्तित करें।

- Ans ☒ A. उदार  
☒ B. उदारता  
☒ C. उदारपन  
☒ D. उदार

Question ID : 9679473934

Status : Not Answered

Chosen Option : --

Q.38 इनमें से कौन सा शब्द देशज है?

- Ans ☒ A. खबरदार  
☒ B. लुंगी  
☒ C. दवाई  
☒ D. काजू

Question ID : 9679473954

Status : Not Answered

Chosen Option : --

Q.39 इनमें से तत्सम शब्द की पहचान करें?

- Ans ☒ A. कोयल  
☒ B. केहरि  
☒ C. घोटक  
☒ D. केवट

Question ID : 9679473953

Status : Not Answered

Chosen Option : --

Q.40 इनमें से कौनसा शब्द शुद्ध नहीं है?

- Ans ☒ A. आशीर्वाद  
☒ B. उज्ज्वल  
☒ C. अनुग्रहित  
☒ D. शुश्रूषा

Question ID : 9679473952

Status : Not Answered

Chosen Option : --

Q.41 निम्न में से किस शब्द युग्म में दोनों शब्द गुणवाचक विशेषण नहीं है?

- Ans ☒ A. प्रत्येक – चौथा  
☒ B. जयपुरी – बम्बइया  
☒ C. पतला – गंभीर  
☒ D. गन्दा – मैला

Question ID : 9679473942

Status : Not Answered

Chosen Option : --

Q.42 निम्न में से 'अंहकार' शब्द का समानार्थी नहीं है?

- Ans ☒ A. दर्प  
☒ B. गर्व  
☒ C. दंभ  
☒ D. अभिमान

Question ID : 9679473956

Status : Answered

Chosen Option : B

Q.43 'चिड़िया ने घर में घोंसला बना लिया है' इस वाक्य के रेखांकित भाग में कौन सा कारक है?

- Ans ☒ A. अपादान कारक  
☒ B. कर्म कारक  
☒ C. करण कारक  
☒ D. अधिकरण कारक

Question ID : 9679473943

Status : Not Answered

Chosen Option : --

Q.44 'छछूंदर के सिर पर चमेली का तेल' लोकोक्ति का क्या अर्थ है?

- Ans ☒ A. निरा मूर्ख होना  
☒ B. अयोग्य व्यक्ति द्वारा स्तरीय वस्तु का उपयोग  
☒ C. बेमेल होना  
☒ D. कहीं भी आदर का पात्र न होना

Question ID : 9679473950

Status : Answered

Chosen Option : B

Q.45 'शीला धीरे धीरे खाती है' वाक्य में कौनसा क्रिया विशेषण है?

- Ans ☒ A. निश्चयबोधक क्रिया विशेषण  
☒ B. रीतिबोधक क्रिया विशेषण  
☒ C. दिशा बोधक क्रिया विशेषण  
☒ D. परिमाणबोधक क्रिया विशेषण

Question ID : 9679473955

Status : Not Answered

Chosen Option : --

Q.46 निम्न में से किस विकल्प के सभी शब्द परस्पर पर्यायवाची हैं?

- Ans ☒ A. जननी, अम्बा, अम्मा  
☒ B. झख, मीन, भ्रमर  
☒ C. धरा, वसुधा, अग्नि  
☒ D. नौका, ढोंगी, बड़ा

Question ID : 9679473957

Status : Not Answered

Chosen Option : --

Q.47 निम्न में से संयुक्त वाक्य की पहचान करें?

- Ans ☒ A. वह बार बार असफल हुआ किन्तु उसने साहस नहीं खोया  
☒ B. जब बच्चे माँ बाप के सामने होते हैं तो वे अनुशासित रहते हैं  
☒ C. अगर सुरेश पढ़ेगा तो नरेश नहीं पढ़ेगा  
☒ D. मुझे परिश्रम करने वाला एक व्यक्ति चाहिए

Question ID : 9679473938

Status : Not Answered

Chosen Option : --

Q.48 रमेश पत्र लिख चुका है इस वाक्य में भूतकाल के भेद की पहचान करें?

- Ans ☒ A. पूर्ण भूतकाल  
☒ B. अपूर्ण भूतकाल  
☒ C. आसन्न भूतकाल  
☒ D. संदिग्ध भूतकाल

Question ID : 9679473935

Status : Not Answered

Chosen Option : --

Q.49 निम्न में से किस शब्द में 'आवट' प्रत्यय नहीं है?

- Ans ☒ A. महावट  
☒ B. लिखावट  
☒ C. रूकावट  
☒ D. बनावट

Question ID : 9679473940

Status : Answered

Chosen Option : A

Q.50 'नीरज' शब्द का संधि विच्छेद क्या है?

- Ans ☒ A. नि+रज  
☒ B. नी+रज  
☒ C. निः+रज  
☒ D. नीर+ज

Question ID : 9679473946

Status : Answered

Chosen Option : C

Section : Accountancy Auditing and Income tax

Q.1 With respect to Bill of exchange, which of the following statements is INCORRECT?

- Ans ☒ A. The drawer and payee may be same person.  
☒ B. A bill is drawn by debtor.  
☒ C. A bill is paid by acceptor.  
☒ D. The liability of drawer is secondary and conditional.

Question ID : 9679473963

Status : Answered

Chosen Option : D

Q.2 Section 144 of the Companies Act, 2013 prescribes certain services NOT to be rendered by the auditor. Which of the following services will the auditor restrain from rendering?

- (i) Accounting and book keeping services  
(ii) Design and implementation of any financial information system  
(iii) Investment advisory services

- Ans ☒ A. Only (ii) and (iii)  
☒ B. Only (i) and (ii)  
☒ C. (i), (ii) and (iii)  
☒ D. Only (i) and (iii)

Question ID : 9679474014

Status : Answered

Chosen Option : D

Q.3 Which of the following transactions will NOT be entered in Total Debtors and Total Creditors Account?

- (i) Transactions relating to cash sales or cash purchases.  
(ii) Honour of bills receivable or payable.  
(iii) Discount or endorsement of bill.

- Ans ☒ A. Only (i) and (ii)  
☒ B. Only (ii) and (iii)  
☒ C. Only (i) and (iii)  
☒ D. (i), (ii) and (iii)

Question ID : 9679473968

Status : Answered

Chosen Option : A

**Q.4 Which of the following items is NOT classified under the heading Reserve and Surplus in the Balance Sheet?**

- Ans ☒ A. Debenture redemption reserve
- ☒ B. Revaluation reserve
- ☒ C. Securities premium
- ☒ D. Long term maturities of finance lease obligations

Question ID : 9679473995

Status : Answered

Chosen Option : D

**Q.5 Which of the following statements is INCORRECT?**

- Ans ☒ A. An error in wrong casting of the sales daybook will not affect the personal account of debtors.
- ☒ B. Error of commission permits the trial balance to agree.
- ☒ C. Full omission does not affect trial balance.
- ☒ D. The discount column of the cash book is not posted is an example of error of omission.

Question ID : 9679473989

Status : Answered

Chosen Option : A

**Q.6 With respect to 'Pension' which of the following statements is INCORRECT?**

- Ans ☒ A. Pension means a periodical payment received by an employee after his retirement.
- ☒ B. Commuted pension received by a government employee is fully taxable.
- ☒ C. On certain occasions, an employer allows to withdraw a lump sum amount as the present value of periodical pension, which is known as commuted pension.
- ☒ D. Uncommuted pension is fully taxable in the hands of all employees whether government or non-government employees.

Question ID : 9679474022

Status : Answered

Chosen Option : B

**Q.7 Which of the following statements is/are correct?**

- (i) Audit is independent examination of financial information of any entity irrespective of its size or legal form.
- (ii) The objective of the audit is to express an opinion on the financial statements.

- Ans ☒ A. Both (i) and (ii) are correct
- ☒ B. Neither (i) nor (ii) is correct
- ☒ C. Only (i) is correct
- ☒ D. Only (ii) is correct

Question ID : 9679473999

Status : Answered

Chosen Option : A

**Q.8 Find closing stock value from the given information.**

Cost of unsold goods at the beginning of the year Rs. 30,000  
Purchases during the year Rs.3,00,000  
Carriage outward Rs. 25,000  
Cost of sold goods during the year Rs. 2,90,000

Ans ☒ A. Rs. 40,000

☒ B. Rs. 60,000

☒ C. Rs. 30,000

☒ D. Rs. 65,000

Question ID : 9679473960

Status : Answered

Chosen Option : A

**Q.9 Which of the Bases of Apportionment of Expenses are correct with respect to departmental accounts?**

- (i) Depreciation of machinery on value of machinery.  
(ii) Insurance on stock on the value of stock.  
(iii) Rent is apportioned based on Floor Space occupied by each department.

Ans ☒ A. (i), (ii) and (iii)

☒ B. Only (i) and (iii)

☒ C. Only (ii) and (iii)

☒ D. Only (i) and (ii)

Question ID : 9679473981

Status : Answered

Chosen Option : A

**Q.10** Rate of TDS ON PAYMENT TO CONTRACTOR for Individual payee, under Section 194C of Income Tax Act, 1961 is:

Ans ☒ A. 4% [from 14-05-2020 to 31-03-2021: 3%]

☒ B. 1% [from 14-05-2020 to 31-03-2021: 0.75%]

☒ C. 10% [from 14-05-2020 to 31-03-2021: 7.5%]

☒ D. 2% [from 14-05-2020 to 31-03-2021: 1.5%]

Question ID : 9679474029

Status : Answered

Chosen Option : D

**Q.11 If an effect of an error is cancelled by the effect of some other error, it is commonly known as \_\_\_\_\_.**

Ans ☒ A. error of commission

☒ B. error of omission

☒ C. error of principle

☒ D. compensating errors

Question ID : 9679473994

Status : Answered

Chosen Option : D

**Q.12 Deduction u/s 80E in respect repayment of loan for higher education shall be allowed for the initial assessment year and \_\_\_\_\_ assessment years immediately succeeding the initial assessment year or until interest is paid by the assessee in full, whichever is earlier.**

- Ans ☒ A. five  
☒ B. two  
☒ C. seven  
☒ D. six

Question ID : 9679474026

Status : Answered

Chosen Option : A

**Q.13 Which of these types of errors is/are NOT detected during bank reconciliation?**

- (i) Cash embezzlement by the cashier.  
(ii) Cheque deposited but not credited by the bank.  
(iii) Casting mistakes in bank column of the cash book.  
(iv) Interest or commission charged by the bank but not accounted for in the cash book.

- Ans ☒ A. Only (i)  
☒ B. Only (ii) and (iv)  
☒ C. Only (i) and (iv)  
☒ D. Only (i) and (iii)

Question ID : 9679473988

Status : Not Answered

Chosen Option : --

**Q.14 With respect to provision relating to PAYMENTS IN RESPECT OF DEPOSITS UNDER NATIONAL SAVINGS SCHEME, etc., under Section 194EE of Income Tax Act, 1961, tax shall NOT be deducted at source, if the aggregate amount of such payments to the payee during the financial year is less than \_\_\_\_\_.**

- Ans ☒ A. Rs. 5,000  
☒ B. Rs. 15,000  
☒ C. Rs. 20,000  
☒ D. Rs. 2,500

Question ID : 9679474031

Status : Not Answered

Chosen Option : --

**Q.15 Verification is a function of examining assets and liabilities to check which of the following?**

- (i) Value  
(ii) Ownership  
(iii) Title  
(iv) Existence  
(v) Possession  
(vi) To see whether the assets are free from any charge or encumbrance

- Ans ☒ A. (i), (ii), (iii), (iv), (v) and (vi)  
☒ B. Only (i), (ii), (iii) and (iv)  
☒ C. Only (iii), (iv), (v) and (vi)  
☒ D. Only (i), (ii), (v) and (vii)

Question ID : 9679474009

Status : Answered

Chosen Option : A



Q.16 \_\_\_\_\_ is said to be 'the essence of auditing' or may be termed as the 'backbone of auditing'.

- Ans ☒ A. Vouching  
☐ B. Clerking  
☐ C. Bookkeeping  
☐ D. Investigation

Question ID : 9679474006  
Status : Answered  
Chosen Option : A

Q.17 With respect to provisions relating to TDS ON INSURANCE COMMISSION under Section 194D of Income Tax Act, 1961, tax shall NOT be deducted if the aggregate amounts of remuneration or reward credited or paid during the financial year to the payee does NOT exceed \_\_\_\_\_.

- Ans ☐ A. Rs. 20,000  
☒ B. Rs. 15,000  
☐ C. Rs. 10,000  
☐ D. Rs. 5,000

Question ID : 9679474030  
Status : Not Answered  
Chosen Option : --

Q.18 With respect to income and expenditure account, which of the following statements is INCORRECT?

- Ans ☐ A. If income is more than expenditure, it is called a Surplus and is added with Capital or General Fund, etc., in the Balance Sheet.  
☐ B. All expenses of revenue nature for the particular period are debited to this Account on accrual basis.  
☒ C. All Capital incomes and Expenditures are included.  
☐ D. If expenditure is more than income, it is a deficit, and is deducted from Capital or General Fund, etc., in the Balance Sheet.

Question ID : 9679473972  
Status : Answered  
Chosen Option : C

Q.19 Which of the following is regarded as a revenue receipt?

- Ans ☐ A. Government grants for specific purpose  
☐ B. Proceeds from sale of fixed assets  
☒ C. Interest on Bank Deposits  
☐ D. Donations for specific purpose

Question ID : 9679473970  
Status : Answered  
Chosen Option : C

Q.20 The \_\_\_\_\_ is a substitute account prepared in the Nominal Ledger for the accounts of individual customers, but with total figures.

- Ans ☐ A. General Ledger Account  
☐ B. Neutral Ledger Account  
☒ C. Total Debtors Account  
☐ D. Total Creditors Account

Question ID : 9679473966  
Status : Answered  
Chosen Option : A

**Q.21 With respect to verification of assets and liabilities, which of the following statements is/are correct?**

- (i) Only the vouching to ascertain the arithmetical accuracy is not enough, the auditor is supposed to go beyond that while doing audit.  
(ii) In all types of transactions vouching is must, but in case of capital items the auditor is required to go beyond that and verify the physical existence and evaluate the assets and liabilities to arrive at true and fair view of the state of affairs of business.

Ans ☒ A. Neither (i) nor (ii) is correct  
☒ B. Only (ii) is correct  
☒ C. Only (i) is correct  
☒ D. Both (i) and (ii) are correct

Question ID : 9679474008

Status : Answered

Chosen Option : D

**Q.22 Under the provisions of Section 143 (1) of the Companies Act, 2013, it is the duty of auditor to inquire into which of the following matters?**

- (i) Whether transactions of the company which are represented merely by book entries are prejudicial to the interest of the company.  
(ii) Whether loans and advances made by the company have been shown as deposits.  
(iii) Whether personal expenses have been charged to revenue account.

Ans ☒ A. (i), (ii) and (iii)  
☒ B. Only (i) and (iii)  
☒ C. Only (ii) and (iii)  
☒ D. Only (i) and (ii)

Question ID : 9679474017

Status : Answered

Chosen Option : A

**Q.23 With respect to branch accounts, which of the following statements are correct?**

- (i) Dependent Branches are branches in respect of which the whole of the accounting records are kept at Head Office only.  
(ii) Independent Branches are branches which maintain independent accounting records.  
(iii) Foreign Branches: branches which are located in a foreign country (i.e. in a country other than in which the company is incorporated and registered).

Ans ☒ A. Only (ii) and (iii)  
☒ B. (i), (ii) and (iii)  
☒ C. Only (i) and (ii)  
☒ D. Only (i) and (iii)

Question ID : 9679473978

Status : Answered

Chosen Option : B

**Q.24** Which of the Bases of Apportionment of Expenses are correct with respect to departmental accounts?

- (i) Lighting Expenses is apportioned on the basis of the number of light points.
- (ii) Canteen subsidy is apportioned on the basis of number of workers.
- (iii) Selling and Distribution Expenses may be apportioned based on sales ratio.

- Ans**
- ☒ A. Only (i) and (ii)
  - ☒ B. Only (ii) and (iii)
  - ☒ C. (i), (ii) and (iii)
  - ☒ D. Only (i) and (iii)

Question ID : 9679473982

Status : Answered

Chosen Option : C

**Q.25** \_\_\_\_\_ is an account which helps to complete the double entry in each ledger and make it self-balancing.

- Ans**
- ☒ A. Revaluation Account
  - ☒ B. Realisation Account
  - ☒ C. Appropriation Account
  - ☒ D. Adjustment Account

Question ID : 9679473967

Status : Answered

Chosen Option : D

**Q.26** The auditor has to follow which of the following procedures for timely detection of teeming and lading?

- (i) Ascertain if the Cash Memos are consecutively numbered, and the dates, name and amount as per the Daily Summary reconcile with relevant cash receipt records.
- (ii) Reconcile individual cash amounts as per receipts with records in the Rough Cash Book.
- (iii) Reconcile the receipts as recorded in the Rough Cash Book, main Cash Book, pre-numbered Cash Memos, with counterfoils of the pay-in-slips.
- (iv) Ensure whether cash receipts are deposited in the bank on a timely basis.

- Ans**
- ☒ A. Only (ii) and (iii)
  - ☒ B. (i), (ii), (iii) and (iv)
  - ☒ C. Only (i) and (ii)
  - ☒ D. Only (i) and (iii)

Question ID : 9679474007

Status : Answered

Chosen Option : B

**Q.27** The term 'audit' has been derived from the Latin word 'audire' which means \_\_\_\_\_.

- Ans**
- ☒ A. to act
  - ☒ B. to listen
  - ☒ C. to speak
  - ☒ D. to smell

Question ID : 9679474001

Status : Answered

Chosen Option : B

**Q.28 A Bill of Exchange has which of the following characteristics?**

- (i) It must be in writing.
- (ii) It must be dated.
- (iii) It must contain an order to pay a certain sum of money.

Ans ☒ A. Only (ii) and (iii)  
☒ B. (i), (ii) and (iii)  
☒ C. Only (i) and (ii)  
☒ D. Only (i) and (iii)

Question ID : 9679473961

Status : Answered

Chosen Option : B

**Q.29 Which of the following statements is/are correct?**

- (i) A voucher is a piece of substantiating evidence, in the form of a written record of expenditure, disbursement, or completed transaction.
- (ii) Original vouchers are called primary vouchers, and their copies or supporting documents are called collateral vouchers.

Ans ☒ A. Neither (i) nor (ii) is correct  
☒ B. Only (i) is correct  
☒ C. Both (i) and (ii) are correct  
☒ D. Only (ii) is correct

Question ID : 9679474004

Status : Answered

Chosen Option : C

**Q.30 Writing a debit item on the credit side and vice versa is regarded as:**

Ans ☒ A. compensating errors  
☒ B. error of principle  
☒ C. error of omission  
☒ D. error of commission

Question ID : 9679473992

Status : Answered

Chosen Option : B

**Q.31 Which of the following are features of a Bank Reconciliation statement?**

- (i) It is a statement.
- (ii) It is a part of the process of accounts.
- (iii) It is prepared to reconcile the causes of difference between the Bank balance as per Cash Book and the Bank balance as per Passbook.

Ans ☒ A. Only (ii) and (iii)  
☒ B. Only (i) and (ii)  
☒ C. Only (i) and (iii)  
☒ D. (i), (ii) and (iii)

Question ID : 9679473985

Status : Answered

Chosen Option : D

Q.32 Which of the following statements are correct?

- (i) Profit or loss is disclosed in the Income Statement prepared at the close of the financial year.
- (ii) Income statement is sub-divided into two parts for a non-manufacturing concern i.e. Trading account and Profit and loss account.
- (iii) Position statement discloses the assets and liabilities position as on a particular date.

Ans ☒ A. Only (i) and (ii)

☒ B. (i), (ii) and (iii)

☒ C. Only (ii) and (iii)

☒ D. Only (i) and (iii)

Question ID : 9679473958

Status : Answered

Chosen Option : C

Q.33 With respect to Double Accounts System, which of the following statements are correct?

- (i) Revenue Account is prepared instead of Profit and Loss Account.
- (ii) Net Revenue Account is prepared instead of Profit and Loss Appropriation Account.
- (iii) Normally, no adjustment of asset is made in the Capital Account.

Ans ☒ A. Only (ii) and (iii)

☒ B. Only (i) and (iii)

☒ C. (i), (ii) and (iii)

☒ D. Only (i) and (ii)

Question ID : 9679473983

Status : Answered

Chosen Option : C

Q.34 Rate of TDS ON REPURCHASE OF UNITS OF MUTUAL FUND OR UNIT TRUST OF INDIA under section 194F of Income Tax Act, 1961 is:

Ans ☒ A. 10% [from 14-05-2020 to 31-03-2021: 7.5%]

☒ B. 20% [from 14-05-2020 to 31-03-2021: 15%]

☒ C. 8% [from 14-05-2020 to 31-03-2021: 6%]

☒ D. 4% [from 14-05-2020 to 31-03-2021: 3%]

Question ID : 9679474032

Status : Not Answered

Chosen Option : --

Q.35 Which of the following are regarded as 'Need of Bank Reconciliation Statement'?

- (i) It helps to understand the actual bank balance.
- (ii) It helps to identify the mistakes in the Cash Book and the Passbook.
- (iii) It helps to detect and prevent frauds and errors in recording the banking transactions.

Ans ☒ A. Only (i) and (ii)

☒ B. (i), (ii) and (iii)

☒ C. Only (ii) and (iii)

☒ D. Only (i) and (iii)

Question ID : 9679473986

Status : Answered

Chosen Option : B

**Q.36 TDS stands for:**

- Ans** ☒ A. Tax Declared at Source  
☒ B. Tax Declared as Stated  
☒ C. Tax Deducted at Source  
☒ D. Tax Deductible as Stated

Question ID : 9679474028

Status : Answered

Chosen Option : C

**Q.37 When Bank Reconciliation Statement is started with favourable balance as per the Passbook, which of the following will be added?**

- Ans** ☒ A. Cheques deposited in the bank, but not cleared.  
☒ B. Direct payment by customer in the Passbook only.  
☒ C. Dividend collected by the bank not recorded in the Cash Book.  
☒ D. Cheques issued, but not presented in the bank.

Question ID : 9679473987

Status : Not Answered

Chosen Option : --

**Q.38 Which of the following items are classified under the heading Intangible Assets in the Balance Sheet?**

- (i) Computer software  
(ii) Publishing titles  
(iii) License and franchise

- Ans** ☒ A. (i), (ii) and (iii)  
☒ B. Only (i) and (iii)  
☒ C. Only (ii) and (iii)  
☒ D. Only (i) and (ii)

Question ID : 9679473998

Status : Answered

Chosen Option : C

**Q.39 Which of the following statements is/are correct?**

- (i) The auditor shall make a report to the members of the company on the accounts examined by him.  
(ii) The auditor cannot exercise lien on books and documents placed at his possession by the client for non-payment of fees, for work done on the books and documents.

- Ans** ☒ A. Neither (i) nor (ii) is correct  
☒ B. Both (i) and (ii) are correct  
☒ C. Only (ii) is correct  
☒ D. Only (i) is correct

Question ID : 9679474016

Status : Answered

Chosen Option : B

**Q.40** When goods are supplied by the Head office but NOT received by the Branch, what will be the journal entry under Debtor's method in the books head office?

**Ans**

- ☒ A. Branch A/c Dr.  
To Goods sent to Branch A/c
- ☒ B. Goods-in-Transit A/c  
To Branch A/c
- ☒ C. Cash/Bank A/c Dr.  
To Branch A/c
- ☒ D. Goods Sent to Branch A/c Dr.  
To Branch A/c

Question ID : 9679473980

Status : Answered

Chosen Option : B

**Q.41** Which of the following statements is correct?

**Ans**

- ☒ A. Rs. 1,000 purchase of old equipment not recorded in the books of account at all is a one sided error.
- ☒ B. Under casting or overcasting of a subsidiary book is an example of error of commission.
- ☒ C. Recording a transaction in a wrong book of original entry with wrong amount will affect the trial balance.
- ☒ D. The mistake of treating a liability as an income or vice versa will affect the trial balance.

Question ID : 9679473990

Status : Answered

Chosen Option : B

**Q.42** Which of the following statements is correct?

**Ans**

- ☒ A. The capital of a non-profit organisation is generally known as Finance Reserve.
- ☒ B. The capital of a non-profit organisation is generally known as Equity.
- ☒ C. The capital of a non-profit organisation is generally known as Cash Fund.
- ☒ D. The capital of a non-profit organisation is generally known as Accumulated Fund.

Question ID : 9679473973

Status : Answered

Chosen Option : B

**Q.43** Which of the following is a correct statement for 'City Compensatory Allowance'?

**Ans**

- ☒ A. An allowance to meet the expenditure of a servant for personal purpose.
- ☒ B. An allowance to meet personal expenses, which arise due to special circumstances, or to compensate extra expenditure by reason of posting at a particular place.
- ☒ C. Allowance given to professionals to compensate them for restriction on private practice.
- ☒ D. Allowances given to an employee, when he is sent on deputation for a temporary period from his permanent place of service.

Question ID : 9679474023

Status : Answered

Chosen Option : B

**Q.44 With respect to provisions pertaining to Income from Salary, which of the following statements is INCORRECT?**

- Ans ☒ A. Bonus may be contractual or voluntary. In either case, it is fully taxable.
- ☒ B. Dearness Allowance (DA) is an extra amount given to an employee to meet the burden of inflation or increased cost of living. This is fully taxable.
- ☒ C. An employee may be given apart from basic salary, extra remuneration for doing a specific job under the terms of employment. Such extra remuneration is termed as fee and shall be fully exempted.
- ☒ D. Basic Salary is the sum paid by employer to employee as salary and shall be fully taxable.

Question ID : 9679474020

Status : Answered

Chosen Option : C

**Q.45 Charging a revenue item to capital is regarded as:**

- Ans ☒ A. error of commission
- ☒ B. error of omission
- ☒ C. compensating errors
- ☒ D. error of principle

Question ID : 9679473991

Status : Answered

Chosen Option : D

**Q.46 Deductions under Chapter VI A of the Income Tax Act, 1961 are NOT available from which of the following?**

- (i) long-term capital gain
- (ii) short term capital gain covered u/s 111A (i.e., STCG on which STT is charged)
- (iii) casual income like winning from lotteries, races, etc.
- (iv) income from house property

- Ans ☒ A. Only (ii) and (iii)
- ☒ B. Only (i) (ii) and (iii)
- ☒ C. Only (i) and (ii)
- ☒ D. (i), (ii), (iii) and (iv)

Question ID : 9679474025

Status : Answered

Chosen Option : A

**Q.47 Which of the following expenditures are included in capital expenditure?**

- (i) Delivery of fixed assets
- (ii) Installation of fixed assets
- (iii) Improvement (but not repair) of fixed assets
- (iv) Legal costs of buying property

- Ans ☒ A. (i), (ii), (iii) and (iv)
- ☒ B. Only (i) and (iii)
- ☒ C. Only (ii) and (iii)
- ☒ D. Only (i) and (ii)

Question ID : 9679473969

Status : Answered

Chosen Option : C



**Q.48** The auditor should keep in mind which of the following points while verifying the assets and liabilities?

- (i) Whether the assets and liabilities are properly traced from ledger to Balance Sheet.
- (ii) Whether the assets are acquired for the business and liabilities got created for the purpose of business and are clearly stated in the Balance Sheet.
- (iii) Whether the assets and liabilities are properly grouped under specified heads in the balance Sheet.
- (iv) Whether the assets and liabilities are in actual existence on Balance Sheet date.

**Ans** ☒ A. (i), (ii), (iii) and (iv)

☐ B. Only (i) and (iii)

☐ C. Only (ii) and (iii)

☐ D. Only (i) and (ii)

Question ID : 9679474012

Status : Answered

Chosen Option : A

**Q.49** The main purpose of \_\_\_\_\_ is to give a uniform charge to profit and loss account in respect of machinery.

**Ans** ☐ A. provision for bad and doubtful debts

☐ B. provision for taxation

☒ C. provision for repairs and renewals

☐ D. provision for reserve

Question ID : 9679473977

Status : Answered

Chosen Option : C

**Q.50** Which of the following items are classified under the heading Other Current Liabilities in the Balance Sheet?

- (i) Application money received for allotment of securities and due for refund and interest accrued thereon.
- (ii) Interest accrued but not due on borrowings.
- (iii) Income received in advance.

**Ans** ☐ A. Only (i) and (iii)

☐ B. Only (ii) and (iii)

☐ C. Only (i) and (ii)

☒ D. (i), (ii) and (iii)

Question ID : 9679473997

Status : Answered

Chosen Option : D

**Q.51** Unintentional omission or commission of amounts and accounts in the process of recording transactions are known as \_\_\_\_\_.

**Ans** ☐ A. frauds

☒ B. errors

☐ C. forgery

☐ D. scams

Question ID : 9679473993

Status : Answered

Chosen Option : B

**Q.52** When the drawer discounts the bill with bank before maturity, what is the journal entry in Drawee's books when discounting with the bank?

- Ans** ☒ **A.** No Entry
- ☒ **B.** B/R A/c Dr.  
To Drawee A/c  
Bank A/c Dr.  
Discount A/c Dr.  
To Bills Receivable A/c
- ☒ **C.** Discount A/c Dr.  
To Bills Receivable A/c
- ☒ **D.** Drawer A/c Dr.  
To Bank A/c

Question ID : **9679473965**

Status : **Answered**

Chosen Option : **A**

**Q.53** Verification of assets and liabilities is done with which of the following objects?

- (i) To know whether the Balance-Sheet exhibits a true and fair view of the State of affairs of the business.  
(ii) To find out whether the assets were in existence.  
(iii) To find out the ownership and title of the assets.  
(iv) To show correct valuation of assets and liabilities.  
(v) To verify the arithmetical accuracy of the books of accounts.  
(vi) To ensure that the assets have been recorded properly.  
(vii) To detect frauds and errors, if any.  
(viii) To find out whether there is an adequate internal control regarding acquisition, utilisation and disposal of assets.

- Ans** ☒ **A.** Only (iii), (iv), (v), (vi) (vii) and (viii)
- ☒ **B.** Only (i), (ii), (v) and (vii)
- ☒ **C.** Only (i), (ii), (iii) and (iv)
- ☒ **D.** (i), (ii), (iii), (iv), (v), (vi) (vii) and (viii)

Question ID : **9679474010**

Status : **Answered**

Chosen Option : **D**

**Q.54** Careful verification of assets fetches which of the following advantages to the client?

- (i) It avoids manipulation of accounts.  
(ii) It guards against improper use of assets.  
(iii) It ensures proper recording and valuation of assets.  
(iv) It exhibits true and fair view of the state of affairs of the Company.

- Ans** ☒ **A.** (i), (ii), (iii) and (iv)
- ☒ **B.** Only (ii) and (iii)
- ☒ **C.** Only (i) and (ii)
- ☒ **D.** Only (i) and (iii)

Question ID : **9679474011**

Status : **Answered**

Chosen Option : **A**

**Q.55 With respect to deduction u/s 80EEA in respect of interest on loan taken for certain house property, which of the following statements is incorrect?**

- Ans ☒ A. The stamp duty value of the residential house property does not exceed Rs. 55 lakh.
- ☐ B. The assessee has taken loan for acquisition of the residential house property from any financial institution.
- ☐ C. The assessee does not own any residential house property on the date of sanction of the loan.
- ☐ D. The loan has been sanctioned by the financial institution (as defined u/s 80EE) from 01-04-2019 to 31-03-2021.

Question ID : 9679474027

Status : Not Answered

Chosen Option : --

**Q.56 Which of the following statements is INCORRECT?**

- Ans ☐ A. Auditing is done with the help of vouchers, documents, information and explanations received from the clients.
- ☒ B. The auditor doesn't satisfy himself with the authenticity of the financial accounts prepared for a particular period.
- ☐ C. Auditing is done by an independent qualified person.
- ☐ D. Auditing is an intelligent and critical examination of the books of accounts of business.

Question ID : 9679474002

Status : Answered

Chosen Option : B

**Q.57 With respect to provisions pertaining to Income from Salary, which of the following statements is INCORRECT?**

- Ans ☐ A. Salary falling due is taxable under the head 'Salaries' in the year in which it falls due.
- ☐ B. Salary paid in advance is taxable under the head 'Salaries' in the year of receipt.
- ☐ C. Any increment in salary with retrospective effect which have not been taxed in the past, such arrears will be taxed in the year in which it is allowed. Arrear salary is taxable on receipt basis.
- ☒ D. Salary is chargeable to tax either on 'due' basis or on 'receipt' basis, whichever is later.

Question ID : 9679474019

Status : Answered

Chosen Option : D

**Q.58 With respect to receipts and payment account, which of the following statements is INCORRECT?**

- Ans ☐ A. While recording the Cash and Bank transactions all entries are made on Cash Basis.
- ☐ B. It starts with the opening balances of Cash and Bank.
- ☐ C. It is a summary of Cash Book.
- ☒ D. It follows Nominal Account.

Question ID : 9679473971

Status : Answered

Chosen Option : D

**Q.59 With respect to 'Gratuity' which of the following statements is INCORRECT?**

- Ans ☒ A. Gratuity received at the time of termination of service by a government employee is fully taxable.
- ☒ B. Gratuity received during continuation of service is fully taxable in the hands of all employees (whether government or non-government employees).
- ☒ C. Gratuity is a retirement benefit given by the employer to the employee in consideration of past services.
- ☒ D. Section 10(10) of the Income Tax Act, 1961 deals with the exemptions from gratuity income.

Question ID : 9679474021

Status : Answered

Chosen Option : A

**Q.60 Which of the following statements is/are correct?**

- (i) The audit should be organised to cover adequately all aspects of the enterprise relevant to the financial statements being audited.
- (ii) To form an opinion on the financial statements, the auditor should be reasonably satisfied as to whether the information contained in the underlying accounting records and other source data is reliable and sufficient as the basis for the preparation of the financial statements.

- Ans ☒ A. Both (i) and (ii) are correct
- ☒ B. Only (i) is correct
- ☒ C. Neither (i) nor (ii) is correct
- ☒ D. Only (ii) is correct

Question ID : 9679474000

Status : Answered

Chosen Option : A

**Q.61 Which of the following items is classified under the heading Other Current Liabilities in Balance Sheet?**

- Ans ☒ A. Unpaid dividends
- ☒ B. Deposits
- ☒ C. Loans repayable on demand
- ☒ D. Loans and advances from related parties

Question ID : 9679473996

Status : Answered

Chosen Option : C

**Q.62 Purchase price of a machine Rs. 1,80,000; Freight charges Rs. 30,000; installation charges Rs. 10,000; residual value Rs. 16,000 and useful life 4 years. Calculate the depreciation for third year under the straight-line method.**

- Ans ☒ A. Rs. 47,500
- ☒ B. Rs. 43,500
- ☒ C. Rs. 51,000
- ☒ D. Rs. 55,000

Question ID : 9679473975

Status : Answered

Chosen Option : C

**Q.63 With respect to Bill of exchange, which of the following statements are correct?**

- (i) The party which makes the order is known as the drawer.
- (ii) The party which accepts the order is known as the acceptor.
- (iii) The drawer and the payee can be the same.

Ans ☒ A. (i), (ii) and (iii)  
☐ B. Only (ii) and (iii)  
☐ C. Only (i) and (ii)  
☐ D. Only (i) and (iii)

Question ID : 9679473962

Status : Answered

Chosen Option : A

**Q.64 Which of the following are regarded as types of vouchers?**

- (i) Cash Memo
- (ii) Sale Invoice
- (iii) Purchase Requisition Slip
- (iv) Purchase Invoice
- (v) Gate Keeper's Note
- (vi) Bank Paying Slip
- (vii) Bank Statements
- (viii) Minutes Book

Ans ☐ A. Only (i), (ii), (v) and (vii)  
☐ B. Only (iii), (iv), (v), (vi) (vii) and (viii)  
☒ C. (i), (ii), (iii), (iv), (v), (vi) (vii) and (viii)  
☐ D. Only (i), (ii), (iii) and (iv)

Question ID : 9679474005

Status : Answered

Chosen Option : C

**Q.65 For Wasting Assets like mines, quarries, oil wells, etc., which of the methods of depreciation is advisable?**

Ans ☐ A. Straight line method  
☐ B. Annuity method  
☐ C. Diminishing balance method  
☒ D. Depletion method

Question ID : 9679473974

Status : Answered

Chosen Option : A

**Q.66 Children Education Allowance is exempted upto:**

Ans ☒ A. ₹100 per month per child, upto a maximum of two children  
☐ B. ₹600 per month per child, up to a maximum of two children  
☐ C. ₹300 per month per child, up to a maximum of two children  
☐ D. ₹900 per month per child, up to a maximum of two children

Question ID : 9679474024

Status : Answered

Chosen Option : A

Q.67 Which of the following are the essential features of auditing?

(i) It involves evaluation and verification of the relevance, reliability and adequacy of evidence in support of verifiable information such as vouchers, documents, explanations.

(ii) It is analytical, critical and investigative review of systems of Accounting and Internal Controls.

(iii) The information audited may be financial or non-financial.

Ans ☒ A. Only (i) and (iii)

☒ B. Only (i) and (ii)

☒ C. All (i), (ii) and (iii)

☒ D. Only (ii) and (iii)

Question ID : 9679474003

Status : Answered

Chosen Option : B

Q.68 The term ' \_\_\_\_\_ ' means any amount written off or retained by way of providing depreciation, renewals or diminution in the value of assets or retained by way of providing for any known liability the amount of which may NOT be determined with substantial accuracy.

Ans ☒ A. Provision

☒ B. Profit

☒ C. Reserve

☒ D. Revenue

Question ID : 9679473976

Status : Answered

Chosen Option : A

Q.69 In case the bill is payable on demand, it becomes due \_\_\_\_\_.

Ans ☒ A. immediately on presentation for payment

☒ B. on the third day from the date of maturity

☒ C. on the fifth day from the date of maturity

☒ D. on the fourth day from the date of maturity

Question ID : 9679473964

Status : Answered

Chosen Option : B

Q.70 If cost price is Rs. 100 and invoice price is Rs. 160, what is loading on invoice price?

Ans ☒ A. 100 percent

☒ B. 60 percent

☒ C. 160 percent

☒ D. 37.5 percent

Question ID : 9679473979

Status : Answered

Chosen Option : D

**Q.71 Which of the following statements is correct?**

- Ans ☒ A. Opening Stock + Net Purchases + Direct expenses + Cost of goods sold = Closing stock
- ☒ B. Opening Stock – Net Purchases + Direct expenses + Cost of goods sold = Closing stock
- ☒ C. Opening Stock + Net Purchases + Direct expenses – Cost of goods sold = Closing stock
- ☒ D. Opening Stock + Net Purchases – Direct expenses – Cost of goods sold = Closing stock

Question ID : 9679473959

Status : Answered

Chosen Option : C

**Q.72 With respect to 'Right to receive notices and to attend general meeting', which of the following statements is/are correct?**

- (i) The auditors of a company are entitled to attend any general meeting of the company (the right is not restricted to those at which the accounts audited by them are to be discussed).
- (ii) The auditors of a company are entitled to receive all notices and other communications relating to the general meetings, which members are entitled to receive and to be heard at any general meeting in any part of the business of the meeting which concerns them as auditors.

- Ans ☒ A. Both (i) and (ii) are correct
- ☒ B. Only (i) is correct
- ☒ C. Only (ii) is correct
- ☒ D. Neither (i) nor (ii) is correct

Question ID : 9679474015

Status : Answered

Chosen Option : A

**Q.73 As per \_\_\_\_\_ of the Companies Act, 2013, the person appointed as an auditor of the company shall sign the auditor's report or sign or certify any document of the company.**

- Ans ☒ A. Section 153
- ☒ B. Section 149
- ☒ C. Section 141
- ☒ D. Section 145

Question ID : 9679474018

Status : Answered

Chosen Option : B

**Q.74 Test checking is \_\_\_\_\_ and depends upon the choice of the auditor.**

- Ans ☒ A. subjective
- ☒ B. biased
- ☒ C. obligatory
- ☒ D. one-sided





Question ID : 9679474013

Status : Answered

Chosen Option : A

**Q.75 With respect to Double Accounts System, which of the following statements are correct?**

- (i) Discount and Premiums are permanently treated as capital items.
- (ii) Loan capital (debentures) Shares and Stocks are treated as capital items.
- (iii) Interest on Loan and Debentures (i.e., all fixed interests) are to be charged against Revenue Account.

**Ans**  A. Only (ii) and (iii)  
 B. Only (i) and (iii)  
 C. (i), (ii) and (iii)  
 D. Only (i) and (ii)

Question ID : **9679473984**

Status : **Answered**

Chosen Option : **A**