

DELHI DEVELOPMENT AUTHORITY
RECRUITMENT CELL
VIKAS SADAN, INA, NEW DELHI - 110023
(<https://www.dda.gov.in>)

Advertisement No. 02/2023/Recrtt. Cell/Pers./DDA

Participant ID	
Participant Name	
Test Center Name	
Test Date	28/08/2023
Test Time	4:30 PM - 6:30 PM
Subject	Assistant Accounts Officer

Section : **Respective Discipline syllabus**

Q.1 In relation to income chargeable under the head 'Capital Gains', which of the following statements is INCORRECT ?

- Ans** ✓ 1. An expenditure incurred by a shareholder to file a suit to amend articles of association, which results in appreciation of value of share shall not be treated as cost of improvement.
- ✗ 2. Cost of acquisition includes expenditure incurred for acquiring the asset or completing the title of the asset.
- ✗ 3. Expenses on transfer means any expenditure incurred wholly and exclusively in connection with such transfer such as, brokerage or commission incurred for securing buyer, cost of stamp and registration fee by the vendor, traveling expenses, etc.
- ✗ 4. Sale consideration refers to sale value of the asset (in form of money or money's worth).

Question ID : **630680330944**

Option 1 ID : **6306801287448**

Option 2 ID : **6306801287447**

Option 3 ID : **6306801287446**

Option 4 ID : **6306801287445**

Status : **Answered**

Chosen Option : **1**

Q.2 When bank reconciliation statement is started with favourable balance as per cash book, which of the following will be added?

- Ans**
- 1. Under casting of Payment side of Cash Book
 - 2. Under casting of credit side of the Pass Book
 - 3. Cheques issued, but not presented in bank
 - 4. Cheques deposited in bank, but not cleared

Question ID : 630680330912

Option 1 ID : 6306801287318

Option 2 ID : 6306801287320

Option 3 ID : 6306801287317

Option 4 ID : 6306801287319

Status : Answered

Chosen Option : 2

Q.3 As per Section 35(1) of the CGST Act, 2017, every registered person is required maintain a true and correct account of which of the following?

- (a) Production or manufacture of goods.
- (b) Inward and outward supply of goods or services, or both.
- (c) Stock of goods.
- (d) Input tax credit availed.

- Ans**
- 1. Only (a), (b) and (c)
 - 2. All (a), (b), (c) and (d)
 - 3. Only (b) and (c)
 - 4. Only (a) and (b)

Question ID : 630680330960

Option 1 ID : 6306801287511

Option 2 ID : 6306801287512

Option 3 ID : 6306801287510

Option 4 ID : 6306801287509

Status : Answered

Chosen Option : 1

Q.4 Which of the following statements is correct?

- Ans** 1. Closing stock appearing in the trial balance is shown in balance sheet only.
2. Closing stock appearing in the trial balance is shown in profit and loss account.
3. Closing stock appearing in the trial balance is shown in trading account and balance sheet.
4. Closing stock appearing in the trial balance is shown in trading account only.

Question ID : 630680330891

Option 1 ID : 6306801287235

Option 2 ID : 6306801287234

Option 3 ID : 6306801287233

Option 4 ID : 6306801287236

Status : **Answered**

Chosen Option : 2

Q.5 Income accrued and received outside India from a business controlled or profession set-up outside India is:

- Ans** 1. taxable only for resident but not ordinarily resident
2. taxable for both resident and ordinarily resident and resident but not ordinarily resident
3. taxable only for non-resident
4. taxable only for resident and ordinarily resident

Question ID : 630680330939

Option 1 ID : 6306801287426

Option 2 ID : 6306801287428

Option 3 ID : 6306801287427

Option 4 ID : 6306801287425

Status : **Answered**

Chosen Option : 3

Q.6 Which of the following statements is correct?

Ans 1. Marginal Costing technique follows the following basic of classification Function wise.

2. Marginal Costing technique follows the following basic of classification Identifiability wise.

3. Marginal Costing technique follows the following basic of classification Behaviour wise.

4. Marginal Costing technique follows the following basic of classification Element wise.

Question ID : 630680330928

Option 1 ID : 6306801287382

Option 2 ID : 6306801287384

Option 3 ID : 6306801287383

Option 4 ID : 6306801287381

Status : Answered

Chosen Option : 3

Q.7 What is the labour rate variance if standard hours for 100 units of output are 420 at the rate of ₹2 per hour and actual hours taken are 380 at the rate of ₹2.25 per hour?

Ans 1. ₹120 (favourable)

2. ₹95 (adverse)

3. ₹80 (adverse)

4. Nil

Question ID : 630680330932

Option 1 ID : 6306801287399

Option 2 ID : 6306801287398

Option 3 ID : 6306801287397

Option 4 ID : 6306801287400

Status : Answered

Chosen Option : 2

Q.8 Which of the following is/are the essential conditions to be satisfied to charge any income under the head 'Capital Gains'?

- a. There must be a capital asset.
- b. The assessee transfers such capital asset.
- c. There must be profit or gain (including negative profit or gain) on such transfer.

Ans ✓ 1. All (a), (b) and (c)

✗ 2. Only (a) and (b)

✗ 3. Only (a)

✗ 4. Only (b) and (c)

Question ID : 630680330942

Option 1 ID : 6306801287440

Option 2 ID : 6306801287438

Option 3 ID : 6306801287437

Option 4 ID : 6306801287439

Status : Answered

Chosen Option : 1

Q.9 With respect to cash flow statements, which of the following statements is INCORRECT?

Ans ✗ 1. Cash flows includes inflows and outflows of cash and cash equivalents.

✗ 2. Cash includes purely short term and highly liquid investments which are readily convertible into cash and which are subject to an insignificant risk of changes in value.

✗ 3. Cash equivalents are short term, highly liquid investments that are readily convertible into cash.

✓ 4. Cash includes cash on hand but does not include demand deposits with banks.

Question ID : 630680330901

Option 1 ID : 6306801287276

Option 2 ID : 6306801287275

Option 3 ID : 6306801287274

Option 4 ID : 6306801287273

Status : Answered

Chosen Option : 4

Q.10 In the reconciliation statement, if you start with Profits as per Financial Accounts, which of the following will be added?

- Ans** 1. Items of expenditure included in Financial and not in Cost Accounts.
2. Over absorption of overheads in Cost Accounts.
3. Items of income included in Financial Accounts but not in Cost Accounts.
4. Amounts by which items of expenditure have been shown in excess in Cost Accounts as compared to the corresponding entries in Financial Accounts.

Question ID : 630680330924

Option 1 ID : 6306801287366

Option 2 ID : 6306801287367

Option 3 ID : 6306801287368

Option 4 ID : 6306801287365

Status : Answered

Chosen Option : 4

Q.11 ICDS stands for:

- Ans** 1. Income Computation and Diligent Standards
2. Income Computation and Disclosure Standards
3. Income Computation and Disclosure System
4. Income Certified and Disclosure Standards

Question ID : 630680330941

Option 1 ID : 6306801287435

Option 2 ID : 6306801287433

Option 3 ID : 6306801287436

Option 4 ID : 6306801287434

Status : Answered

Chosen Option : 4

Q.12 With respect to meaning of Capital Asset, which of the following statements is INCORRECT?

- Ans** 1. Capital asset may be movable or immovable or tangible/corporeal or intangible/incorporeal.
2. Special Bearer Bond, 1991, issued by the Central Government are capital assets.
3. Gold Deposit Bonds issued under the Gold Deposit Scheme, 1999 or deposit certificates issued under the Gold Monetisation Scheme, 2015, notified by the Central Government are not capital assets.
4. Capital asset means any securities held by a Foreign Institutional Investor who has invested in such securities in accordance with the regulations made under the Securities and Exchange Board of India Act, 1992.

Question ID : 630680330943

Option 1 ID : 6306801287442

Option 2 ID : 6306801287443

Option 3 ID : 6306801287444

Option 4 ID : 6306801287441

Status : **Answered**

Chosen Option : 4

Q.13 Time of supply for Composition Levy is explained under Section _____ of the CGST Act, 2017.

- Ans** 1. 6
2. 10
3. 16
4. 4

Question ID : 630680330953

Option 1 ID : 6306801287482

Option 2 ID : 6306801287483

Option 3 ID : 6306801287484

Option 4 ID : 6306801287481

Status : **Not Attempted and Marked For Review**

Chosen Option : --

Q.14 With respect to cash flow statement, which of the following statements is INCORRECT?

- Ans**
- 1. Cash Flow Statement is prepared by taking into consideration the inflows and outflows in terms of operating, investing and financing activities.
 - 2. Cash Flow Statement as a tool of financial analysis is more useful for long-term analysis and cash planning.
 - 3. Cash Flow Statement deals only with cash and cash equivalents.
 - 4. Cash Flow Statement is based on cash basis of accounting.

Question ID : 630680330902

Option 1 ID : 6306801287279

Option 2 ID : 6306801287278

Option 3 ID : 6306801287277

Option 4 ID : 6306801287280

Status : Answered

Chosen Option : 2

Q.15 Which of the following statements is INCORRECT in relation to the term 'Income' under the Income Tax Act?

- Ans**
- 1. A person cannot make profit out of transaction with himself.
 - 2. Income may be from a temporary source or from a permanent source.
 - 3. Income does not includes negative income.
 - 4. Income may be received in cash or in kind.

Question ID : 630680330936

Option 1 ID : 6306801287414

Option 2 ID : 6306801287415

Option 3 ID : 6306801287416

Option 4 ID : 6306801287413

Status : Answered

Chosen Option : 1

Q.16 Which of the following statements is correct?

Ans 1. Depreciation refers to the process of increasing or decreasing the value of asset.

2. Depreciation refers to the process of allocation of cost of the assets over the period of its life.

3. Depreciation refers to the process of asset valuation.

4. Depreciation refers to the process of verification of assets.

Question ID : 630680330888

Option 1 ID : 6306801287224

Option 2 ID : 6306801287222

Option 3 ID : 6306801287221

Option 4 ID : 6306801287223

Status : Answered

Chosen Option : 1

Q.17 At the time of preparation of financial accounts, bad debts recovered account will be transferred to _____.

Ans 1. debtors account

2. profit and loss account

3. creditors account

4. profit and loss appropriation account

Question ID : 630680330889

Option 1 ID : 6306801287225

Option 2 ID : 6306801287227

Option 3 ID : 6306801287226

Option 4 ID : 6306801287228

Status : Answered

Chosen Option : 4

Q.18 Which of the following statements is INCORRECT?

Ans 1. Wages paid to machine operators should be treated as a Revenue Expenditure.

2. Advertisement expenses during peak festival season should be treated as a Capital Expenditure.

3. Expenses incurred for Labour Welfare Centre should be treated as a Capital Expenditure,

4. Expenses incurred for erecting a new machine should be treated as a Capital Expenditure.

Question ID : 630680330914

Option 1 ID : 6306801287328

Option 2 ID : 6306801287326

Option 3 ID : 6306801287327

Option 4 ID : 6306801287325

Status : Answered

Chosen Option : 2

Q.19 On 20 November, 2022, Rohit sold 500 grams of gold, the sale consideration of which was ₹13,50,000. He had acquired this gold on 1 April, 2001 for ₹4,00,000. Find out the amount of capital gain chargeable to tax for the assessment year 2023-24.

CII 2022-23= 331

CII 2021-22= 317

Ans 1. ₹9,90,000

2. ₹13,50,000

3. Nil

4. ₹26,000

Question ID : 630680330946

Option 1 ID : 6306801287455

Option 2 ID : 6306801287454

Option 3 ID : 6306801287453

Option 4 ID : 6306801287456

Status : Answered

Chosen Option : 3

Q.20 In India, the _____, governs the provisions for bills of exchange.

Ans 1. Companies Act, 2013

2. Partnership Act, 1932

3. Negotiable Instruments Act, 1881

4. Income Tax Act, 1961

Question ID : 630680330887

Option 1 ID : 6306801287219

Option 2 ID : 6306801287220

Option 3 ID : 6306801287218

Option 4 ID : 6306801287217

Status : Answered

Chosen Option : 1

Q.21 Which of the following is an INCORRECT feature of a Joint Venture business?

Ans 1. The profit or loss on joint venture is shared between the co-venturers in the agreed ratio.

2. It is not done for a specific purpose and hence has an unlimited duration.

3. The co-venturers may or may not contribute initial capital.

4. The partners are called co-venturers.

Question ID : 630680330896

Option 1 ID : 6306801287255

Option 2 ID : 6306801287254

Option 3 ID : 6306801287256

Option 4 ID : 6306801287253

Status : Answered

Chosen Option : 2

Q.22 Input tax credit will be availed based on which of the following?

- (a) Amount of tax charged
- (b) Description of goods or services
- (c) Total value of supply of goods or services or both
- (d) GSTIN of the supplier and recipient
- (e) Place of supply in case of inter-state supply

Ans 1. Only (a), (b), (c) and (d)

2. Only (a) and (b)

3. Only (a), (b) and (c)

4. All (a), (b), (c), (d) and (e)

Question ID : 630680330955

Option 1 ID : 6306801287491

Option 2 ID : 6306801287489

Option 3 ID : 6306801287490

Option 4 ID : 6306801287492

Status : Answered

Chosen Option : 4

Q.23 _____ cost is the change in the cost due to change in activity from one level to another.

Ans 1. Imputed

2. Differential

3. Opportunity

4. Out of pocket

Question ID : 630680330929

Option 1 ID : 6306801287388

Option 2 ID : 6306801287386

Option 3 ID : 6306801287385

Option 4 ID : 6306801287387

Status : Answered

Chosen Option : 4

Q.24 While calculating income under head Profits and Gains of Business or Profession, which of the following statements is INCORRECT?

- Ans** 1. If an assessee carries on several businesses or professions, then income from all businesses or professions shall be merged together.
2. Any income from business or profession excluding income from speculative transaction shall be taxable under this head.
3. Any interest salary, bonus, commission or remuneration received by a partner from the firm (or Limited Liability Partnership) shall be taxable as business income in the hands of the partner to the extent allowed in hands of firm (or Limited Liability Partnership) u/s 40(b) of the Income Tax Act, 1961.
4. The value of any benefit or perquisite, whether convertible into money or not, arising from business or profession shall be taxable under this head.

Question ID : 630680330948

Option 1 ID : 6306801287464

Option 2 ID : 6306801287461

Option 3 ID : 6306801287463

Option 4 ID : 6306801287462

Status : Answered

Chosen Option : 2

Q.25 Which of the following is regarded as Short Term Solvency Ratio?

- Ans** 1. Capital Gearing
2. Operating Ratio
3. Return on Total Resources
4. Interest Coverage Ratio

Question ID : 630680330898

Option 1 ID : 6306801287264

Option 2 ID : 6306801287261

Option 3 ID : 6306801287263

Option 4 ID : 6306801287262

Status : Answered

Chosen Option : 2

Q.26 Which of the following is NOT regarded as an activity ratio?

- Ans 1. Capital Turnover Ratio
 2. Fixed Assets Turnover Ratio
 3. Debtors Turnover Ratio
 4. Proprietary Ratio

Question ID : 630680330899
Option 1 ID : 6306801287268
Option 2 ID : 6306801287267
Option 3 ID : 6306801287265
Option 4 ID : 6306801287266
Status : Marked For Review
Chosen Option : 2

Q.27 Casual taxable persons are required to obtain GST registration under a special category at least _____ prior to the undertaking business.

- Ans 1. 5 days
 2. 7 days
 3. 2 days
 4. 3 days

Question ID : 630680330958
Option 1 ID : 6306801287503
Option 2 ID : 6306801287504
Option 3 ID : 6306801287501
Option 4 ID : 6306801287502
Status : Answered
Chosen Option : 2

Q.28 Which of the following is an example of administration overhead?

- Ans**
- 1. Expenses of advertisement
 - 2. Salaries and commission of salesmen
 - 3. Postage, stationery and telephone
 - 4. Maintenance of delivery vans

Question ID : 630680330921

Option 1 ID : 6306801287355

Option 2 ID : 6306801287353

Option 3 ID : 6306801287354

Option 4 ID : 6306801287356

Status : **Answered**

Chosen Option : 2

Q.29 In MS-Excel, each sheet provides _____ columns and 65536 rows to work with.

- Ans**
- 1. 192
 - 2. 324
 - 3. 256
 - 4. 128

Question ID : 630680330963

Option 1 ID : 6306801287522

Option 2 ID : 6306801287524

Option 3 ID : 6306801287523

Option 4 ID : 6306801287521

Status : **Answered**

Chosen Option : 1

Q.30 Which of the following statements is correct?

- Ans** 1. Difference between standard cost and actual cost is called loss.
2. Difference between standard cost and actual cost is called wastage.
3. Difference between standard cost and actual cost is called variance.
4. Difference between standard cost and actual cost is called profit.

Question ID : 630680330931

Option 1 ID : 6306801287394

Option 2 ID : 6306801287393

Option 3 ID : 6306801287396

Option 4 ID : 6306801287395

Status : Answered

Chosen Option : 3

Q.31 Revenue receipts are current incomes of government, which neither create liabilities nor cause any reduction in the assets of the government. These receipts are classified into:

- (a) Tax Revenue
(b) Non-tax Revenue
(c) Residual Revenue

- Ans** 1. Only (a)
2. Only (a) and (b)
3. Only (b) and (c)
4. Only (c)

Question ID : 630680330919

Option 1 ID : 6306801287347

Option 2 ID : 6306801287345

Option 3 ID : 6306801287346

Option 4 ID : 6306801287348

Status : Answered

Chosen Option : 4

Q.32 _____ is a system of accounting under which separate ledgers are maintained for cost and financial accounts by accountants.

- Ans 1. Non-integrated accounting
 2. Environment accounting
 3. Throughput accounting
 4. Forensic accounting

Question ID : 630680330923
Option 1 ID : 6306801287362
Option 2 ID : 6306801287361
Option 3 ID : 6306801287364
Option 4 ID : 6306801287363
Status : Answered
Chosen Option : 1

Q.33 If sales are ₹90,000 and variable cost to sales is 75%, fixed cost is ₹11,500, contribution is:

- Ans 1. ₹ 67,500
 2. ₹ 22,500
 3. ₹ 11,000
 4. ₹ 33,500

Question ID : 630680330930
Option 1 ID : 6306801287392
Option 2 ID : 6306801287390
Option 3 ID : 6306801287389
Option 4 ID : 6306801287391
Status : Answered
Chosen Option : 3

Q.34 Which of the following is regarded as a source of fund?

- Ans** 1. Funds lost through business operations
 2. Repayment of long-term loans
 3. Decrease in liability and increase in asset
 4. Decrease in working capital

Question ID : 630680330900

Option 1 ID : 6306801287271

Option 2 ID : 6306801287269

Option 3 ID : 6306801287272

Option 4 ID : 6306801287270

Status : Answered

Chosen Option : 3

Q.35 _____ deals with return for non-resident foreign taxable person (Section 39(5) of the CGST Act, 2017).

- Ans** 1. GSTR-2
 2. GSTR-1
 3. GSTR-8
 4. GSTR-5

Question ID : 630680330962

Option 1 ID : 6306801287518

Option 2 ID : 6306801287517

Option 3 ID : 6306801287520

Option 4 ID : 6306801287519

Status : Answered

Chosen Option : 3

Q.36 _____ determines the distance of the paragraph from either the left or the right margin.

- Ans
- 1. Identification
 - 2. Indentation
 - 3. Indexation
 - 4. Simplification

Question ID : 630680330965

Option 1 ID : 6306801287531

Option 2 ID : 6306801287530

Option 3 ID : 6306801287529

Option 4 ID : 6306801287532

Status : Answered

Chosen Option : 3

Q.37 Assets appearing in the books having no real value are known as _____.

- Ans
- 1. fictitious assets
 - 2. current assets
 - 3. fixed assets
 - 4. tangible assets

Question ID : 630680330892

Option 1 ID : 6306801287239

Option 2 ID : 6306801287238

Option 3 ID : 6306801287237

Option 4 ID : 6306801287240

Status : Answered

Chosen Option : 1

Q.38 _____ categorises government's total expenditure into meaningful heads like investment, consumption, generation of income, capital formation, etc.

- Ans
- 1. Object-wise classification
 - 2. Functional classification
 - 3. Economic classification
 - 4. Liability based classification

Question ID : 630680330917

Option 1 ID : 6306801287337

Option 2 ID : 6306801287338

Option 3 ID : 6306801287339

Option 4 ID : 6306801287340

Status : Answered

Chosen Option : 2

Q.39 _____ clause is a clause in a contract which empowers a contractor to revise the price of the contract in case of increase in the prices of inputs due to some macro-economic or other agreed reasons.

- Ans
- 1. Uncertified
 - 2. Equivalent
 - 3. Escalation
 - 4. Certified

Question ID : 630680330925

Option 1 ID : 6306801287372

Option 2 ID : 6306801287369

Option 3 ID : 6306801287370

Option 4 ID : 6306801287371

Status : Answered

Chosen Option : 3

Q.40 Where an asset is acquired by the assessee during the previous year; and is put to use in the same previous year for less than _____ days, the depreciation in respect of such asset is restricted to 50% of the normal depreciation.

- Ans
- 1. 200
 - 2. 179
 - 3. 180
 - 4. 182

Question ID : 630680330949
Option 1 ID : 6306801287468
Option 2 ID : 6306801287465
Option 3 ID : 6306801287466
Option 4 ID : 6306801287467
Status : Answered
Chosen Option : 4

Q.41 Which of the following statements is INCORRECT in relation to Goods and Services Tax (GST)?

- Ans
- 1. GST is a value added tax levy on sale or service or both.
 - 2. GST eliminate cascading effect of tax.
 - 3. GST is not a destination based consumption tax.
 - 4. GST offers comprehensive and continuous chain of tax credit.

Question ID : 630680330957
Option 1 ID : 6306801287497
Option 2 ID : 6306801287500
Option 3 ID : 6306801287498
Option 4 ID : 6306801287499
Status : Answered
Chosen Option : 3

Q.42 _____ concept assumes that the business has a perpetual succession.

Ans 1. Going Concern

2. Business Entity

3. Accrual

4. Money Measurement

Question ID : 630680330909

Option 1 ID : 6306801287307

Option 2 ID : 6306801287306

Option 3 ID : 6306801287308

Option 4 ID : 6306801287305

Status : Answered

Chosen Option : 3

Q.43 Which of the following is NOT a method of branch accounting?

Ans 1. Stock and Debtors Method

2. Debtors Method

3. Creditors Method

4. Final Accounts Method

Question ID : 630680330895

Option 1 ID : 6306801287252

Option 2 ID : 6306801287251

Option 3 ID : 6306801287249

Option 4 ID : 6306801287250

Status : Not Attempted and
Marked For Review

Chosen Option : --

Q.44 Which of the following statements is correct?

- Ans** 1. The profit and loss account shows the financial results of the concern for a period.
2. The profit and loss account shows the cost of goods sold during the period.
3. The profit and loss account shows the financial position of the concern on particular date.
4. The profit and loss account shows the financial results of the concern on a particular date.

Question ID : 630680330890

Option 1 ID : 6306801287229

Option 2 ID : 6306801287232

Option 3 ID : 6306801287230

Option 4 ID : 6306801287231

Status : Answered

Chosen Option : 4

Q.45 400 units were introduced in a process in which 40 units is the normal loss. If the actual output is 300 units, then there is:

- Ans** 1. abnormal gain of 40 units
2. no abnormal loss
3. abnormal loss of 60 units
4. abnormal gain of 60 units

Question ID : 630680330926

Option 1 ID : 6306801287375

Option 2 ID : 6306801287376

Option 3 ID : 6306801287373

Option 4 ID : 6306801287374

Status : Answered

Chosen Option : 3

Q.46 Income accrued or deemed to be accrued in India but received outside India is:

- Ans** 1. taxable for resident and ordinarily resident, resident but not ordinarily resident and non-resident
2. taxable only for resident but not ordinarily resident and non-resident
3. taxable only for resident and ordinarily resident and non-resident
4. taxable only for non-resident

Question ID : 630680330940

Option 1 ID : 6306801287432

Option 2 ID : 6306801287430

Option 3 ID : 6306801287429

Option 4 ID : 6306801287431

Status : Answered

Chosen Option : 3

Q.47 With respect to objectives of audit, which of the following statements is/are correct?

Statement-1: Auditing involves evaluation and verification of the relevance, reliability and adequacy of evidence in support of verifiable information such as vouchers, documents, explanations.

Statement-2: Auditing is analytical, critical and investigative review of systems of Accounting and Internal Controls.

- Ans** 1. Only statement-1 is correct
2. Both statement-1 and statement-2 are correct
3. Both statement-1 and statement-2 are incorrect
4. Only statement-2 is correct

Question ID : 630680330903

Option 1 ID : 6306801287281

Option 2 ID : 6306801287283

Option 3 ID : 6306801287284

Option 4 ID : 6306801287282

Status : Answered

Chosen Option : 2

Q.48 While determining residential status of an individual, in which of the following cases, condition (ii) of Section 6(1) [i.e. Section 6(1)(c)] is/are irrelevant?

- (a) An Indian citizen, who leaves India during the previous year for employment purpose.
- (b) An Indian citizen, who leaves India during the previous year as a member of crew of an Indian ship.
- (c) An Foreign citizen, who leaves India during the previous year as a member of crew of an Foreign ship.

Ans ✓ 1. Only (a) and (b)

✗ 2. Only (b) and (c)

✗ 3. Only (b)

✗ 4. Only (a) and (c)

Question ID : 630680330938

Option 1 ID : 6306801287421

Option 2 ID : 6306801287422

Option 3 ID : 6306801287424

Option 4 ID : 6306801287423

Status : **Answered**

Chosen Option : 3

Q.49 As per explanation to Section 48 of the Income Tax Act, 1961, 'Indexed cost of acquisition' is an amount which bears to the 'cost of acquisition' the same proportion as Cost Inflation Index for the year in which the asset is transferred bears to the Cost Inflation Index for the first year in which the asset was held by the assessee or for the year beginning on _____, whichever is later.

Ans ✓ 1. 1 April 2001

✗ 2. 1 April 2000

✗ 3. 1 April 1998

✗ 4. 1 April 1999

Question ID : 630680330945

Option 1 ID : 6306801287452

Option 2 ID : 6306801287451

Option 3 ID : 6306801287449

Option 4 ID : 6306801287450

Status : **Not Attempted and
Marked For Review**

Chosen Option : --

Q.50 The process of recording business transactions in a book of original entry is known as

- Ans**
- 1. Accrual
 - 2. Balance
 - 3. Journal
 - 4. Posting

Question ID : 630680330910

Option 1 ID : 6306801287312

Option 2 ID : 6306801287310

Option 3 ID : 6306801287309

Option 4 ID : 6306801287311

Status : Answered

Chosen Option : 3

Q.51 Which of the following statements is correct?

- Ans**
- 1. The receipts and payments account of a non-profit organization is a Personal Account.
 - 2. The receipts and payments account of a non-profit organization is a Nominal Account.
 - 3. The receipts and payments account of a non-profit organization is a Capital Account.
 - 4. The receipts and payments account of a non-profit organization is a Real Account.

Question ID : 630680330893

Option 1 ID : 6306801287243

Option 2 ID : 6306801287241

Option 3 ID : 6306801287244

Option 4 ID : 6306801287242

Status : Answered

Chosen Option : 4

Q.52 The President of India had promulgated two ordinances, namely, the Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 and the Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 extending the domain of Central GST Act and the Integrated GST Act to the State of Jammu and Kashmir, with effect from _____ July, 2017.

Ans 1. 1

2. 8

3. 6

4. 15

Question ID : 630680330951

Option 1 ID : 6306801287473

Option 2 ID : 6306801287475

Option 3 ID : 6306801287474

Option 4 ID : 6306801287476

Status : **Not Attempted and
Marked For Review**

Chosen Option : --

Q.53 Which is of the following statements is **INCORRECT**?

Ans 1. Assessment year means the period of 12 months commencing on the 1st day of April every year.

2. It is mandatory for all assessee to follow financial year (from 1 April to 31 March) as previous year for Income Tax purpose.

3. Income of a previous year is assessed and taxable in the immediately following Assessment Year.

4. Previous Year means the financial year immediately succeeding the Assessment Year.

Question ID : 630680330934

Option 1 ID : 6306801287407

Option 2 ID : 6306801287405

Option 3 ID : 6306801287408

Option 4 ID : 6306801287406

Status : **Answered**

Chosen Option : 4

Q.54 ASB stands for _____.

- Ans** 1. Accounting Standardisation Benchmarking
2. Accounting Standard Board
3. Accrual Standards Board
4. Accounting Systems Body

Question ID : 630680330897

Option 1 ID : 6306801287257

Option 2 ID : 6306801287258

Option 3 ID : 6306801287260

Option 4 ID : 6306801287259

Status : **Answered**

Chosen Option : 2

Q.55 Which of the following statements is correct?

- Ans** 1. The cost of a product under marginal costing system includes Prime cost plus Fixed manufacturing overhead.
2. The cost of a product under marginal costing system includes Prime cost plus Fixed selling overhead.
3. The cost of a product under marginal costing system includes Prime cost plus Variable overhead.
4. The cost of a product under marginal costing system includes Prime cost plus Total factory overhead.

Question ID : 630680330927

Option 1 ID : 6306801287378

Option 2 ID : 6306801287380

Option 3 ID : 6306801287377

Option 4 ID : 6306801287379

Status : **Answered**

Chosen Option : 1

Q.56 Mr. X supplied goods to Mr. Y on 28 January 2020. The GST rate on goods is changed from 12% to 5% w.e.f. 1 January 2020. Mr. X issued invoice on 28 August 2019 and payment is credited in his bank account on 30 December 2019.
What is the time of supply in this case?

- Ans**
- 1. 28 January 2020
 - 2. 1 April, 2020
 - 3. 30 December 2019
 - 4. 28 August 2019

Question ID : 630680330954

Option 1 ID : 6306801287485

Option 2 ID : 6306801287488

Option 3 ID : 6306801287486

Option 4 ID : 6306801287487

Status : Answered

Chosen Option : 3

Q.57 In trial balance, which of the following accounts will be shown on the credit side?

- Ans**
- 1. Motor car
 - 2. Cash
 - 3. Furniture
 - 4. Salary payable

Question ID : 630680330913

Option 1 ID : 6306801287321

Option 2 ID : 6306801287322

Option 3 ID : 6306801287324

Option 4 ID : 6306801287323

Status : Answered

Chosen Option : 4

Q.58 Which of the following statements is correct?

Ans ✗ 1. Direct Material + Indirect Material + Direct labour + Direct Expenses = Prime Cost

✗ 2. Direct Material + Direct labour + Indirect Expenses = Prime Cost

✓ 3. Direct Material + Direct labour + Direct Expenses = Prime Cost

✗ 4. Direct Material + Indirect labour + Direct Expenses = Prime Cost

Question ID : 630680330920

Option 1 ID : 6306801287352

Option 2 ID : 6306801287350

Option 3 ID : 6306801287351

Option 4 ID : 6306801287349

Status : **Answered**

Chosen Option : 2

Q.59 Which of the following statements is INCORRECT?

Ans ✗ 1. Printing and stationery is an example of administration overhead.

✗ 2. Salaries of delivery staff such as drivers is an example of distribution overhead.

✓ 3. Free gift is an example of administration overhead.

✗ 4. Rent and insurance of showrooms is an example of selling overhead.

Question ID : 630680330922

Option 1 ID : 6306801287358

Option 2 ID : 6306801287360

Option 3 ID : 6306801287357

Option 4 ID : 6306801287359

Status : **Answered**

Chosen Option : 4

Q.60 A registered person who issues a credit note has to declare details of credit note in the return for the month during which credit note has been issued but not later than:

- Ans** 1. 30th November of the following financial year
or
the date of furnishing of the relevant annual return, whichever is earlier
2. 1st August of the following financial year
or
the date of furnishing of the relevant annual return, whichever is earlier
3. 30th June of the following financial year
or
the date of furnishing of the relevant annual return, whichever is earlier
4. 1st July of the following financial year
or
the date of furnishing of the relevant annual return, whichever is earlier

Question ID : 630680330959
Option 1 ID : 6306801287506
Option 2 ID : 6306801287505
Option 3 ID : 6306801287508
Option 4 ID : 6306801287507
Status : Answered
Chosen Option : 3

Q.61 E-way bill will be generated when there is a movement of goods in a vehicle/ conveyance of value more than _____, either each invoice or in aggregate of all invoices in a vehicle/ conveyance.

- Ans** 1. ₹10,000
2. ₹35,000
3. ₹50,000
4. ₹25,000

Question ID : 630680330956
Option 1 ID : 6306801287493
Option 2 ID : 6306801287495
Option 3 ID : 6306801287496
Option 4 ID : 6306801287494
Status : Answered
Chosen Option : 3

Q.62 While calculating Income under head Profits and Gains of Business or Profession, which of the following statements is INCORRECT?

- Ans
- 1. A person cannot do business with himself, hence notional profit is not taxable.
 - 2. There is no difference between legal or illegal business from income tax point of view. Even income of illegal business shall be taxable.
 - 3. Anticipated or potential profit or loss, which may or may not arise in future are considered for deriving taxable income.
 - 4. Income includes negative income, i.e. loss.

Question ID : 630680330947

Option 1 ID : 6306801287458

Option 2 ID : 6306801287460

Option 3 ID : 6306801287459

Option 4 ID : 6306801287457

Status : Answered

Chosen Option : 2

Q.63 A project requires a cash outlay of ₹20,000, and generates cash inflows of ₹9,000, ₹6,000, ₹4,000 and ₹3,000 during the next 4 years. Find the payback period of the project.

- Ans
- 1. 3 years and 4 months
 - 2. 4 years
 - 3. 3 years and 3 months
 - 4. 3 years

Question ID : 630680330933

Option 1 ID : 6306801287403

Option 2 ID : 6306801287404

Option 3 ID : 6306801287402

Option 4 ID : 6306801287401

Status : Not Attempted and Marked For Review

Chosen Option : --

Q.64 Which of the following is NOT a type of ledger maintained to discharge tax liability under CGST Act, 2017?

- Ans** 1. Electronic debit ledger
 2. Electronic credit ledger
 3. Electronic liability ledger
 4. Electronic cash ledger

Question ID : 630680330961

Option 1 ID : 6306801287516

Option 2 ID : 6306801287514

Option 3 ID : 6306801287515

Option 4 ID : 6306801287513

Status : **Not Attempted and Marked For Review**

Chosen Option : --

Q.65 While conducting audit of financial statements, the auditor need to comply with:

- Ans** 1. auditing standards
 2. cost audit standards
 3. tax audit standards
 4. secretarial standards

Question ID : 630680330906

Option 1 ID : 6306801287295

Option 2 ID : 6306801287293

Option 3 ID : 6306801287296

Option 4 ID : 6306801287294

Status : **Answered**

Chosen Option : 1

Q.66 Which of the following statements is/are correct with respect to Levy and Collection of Tax under Goods and Services Tax (GST)?

Statement-1: Mr. X sold laptop worth ₹2,00,000 and issued invoice in favour of Mr. Y. Now ownership in laptop transferred to Mr. Y. Such transaction shall be covered in sale. It is a supply of goods leviable to GST.

Statement-2: Mr. T, a thief has stolen motorbike and sells the motorbike to Mr. Q. It is illegal to steal a motorbike. Sale of motorbike considered as supply of goods liable to be taxed under GST.

- Ans
- 1. Both statement-1 and statement-2 are incorrect
 - 2. Only statement-2 is correct
 - 3. Both statement-1 and statement-2 are correct
 - 4. Only statement-1 is correct

Question ID : 630680330950

Option 1 ID : 6306801287472

Option 2 ID : 6306801287470

Option 3 ID : 6306801287471

Option 4 ID : 6306801287469

Status : Answered

Chosen Option : 4

Q.67 "A journal contains a chronological record of the transactions for future references". The above statement is related to which function of journal?

- Ans
- 1. Historical function
 - 2. Financial function
 - 3. Recording function
 - 4. Analytical function

Question ID : 630680330911

Option 1 ID : 6306801287315

Option 2 ID : 6306801287316

Option 3 ID : 6306801287314

Option 4 ID : 6306801287313

Status : Answered

Chosen Option : 4

Q.68 Which of the following statements is/are correct?

Statement-1: The budget of a government is a summary of the item wise intended/expected revenues and anticipated expenditures of the government during a fiscal year/financial year.

Statement-2: In India, the financial year spans from 1 January to 31 December over two calendar years.

- Ans** 1. Both statement-1 and statement-2 are correct
2. Only statement-1 is correct
3. Only statement-2 is correct
4. Both statement-1 and statement-2 are incorrect

Question ID : 630680330918

Option 1 ID : 6306801287343

Option 2 ID : 6306801287341

Option 3 ID : 6306801287342

Option 4 ID : 6306801287344

Status : **Answered**

Chosen Option : 2

Q.69 With respect to scope of audit, which of the following statements is **INCORRECT**?

- Ans** 1. Auditing is an independent and systematic examination of the evidence underlying the accounting or other data.
2. The audit is conducted in accordance with the generally accepted auditing principle.
3. The auditor is always supposed to perform the duties which are beyond the scope of his competence.
4. Auditing is a routine exercise (normally conducted annually).

Question ID : 630680330905

Option 1 ID : 6306801287289

Option 2 ID : 6306801287291

Option 3 ID : 6306801287290

Option 4 ID : 6306801287292

Status : **Answered**

Chosen Option : 3

Q.70 In relation to Capital receipts vs Revenue receipts for Income Tax Act, 1961, which of the following statements is INCORRECT?

- Ans
- 1. A capital receipt is not liable to tax, unless specifically provided in the Act.
 - 2. Capital receipts are to be charged to tax under the head 'Income from other sources'.
 - 3. A revenue receipt is not exempted, unless specifically provided in the Act.
 - 4. Whether a receipt is capital or revenue will be determined in the hands of the persons receiving such income.

Question ID : 630680330937

Option 1 ID : 6306801287417

Option 2 ID : 6306801287419

Option 3 ID : 6306801287418

Option 4 ID : 6306801287420

Status : Answered

Chosen Option : 4

Q.71 Which of the following is NOT regarded as classification of budget?

- Ans
- 1. Economic classification
 - 2. Liability based classification
 - 3. Object-wise classification
 - 4. Functional classification

Question ID : 630680330916

Option 1 ID : 6306801287335

Option 2 ID : 6306801287336

Option 3 ID : 6306801287333

Option 4 ID : 6306801287334

Status : Answered

Chosen Option : 2

Q.72 Which of the following goods and services is/are exempted from Goods and Services Tax (GST)?

- (a) Raw Silk
- (b) Edible fruit and nuts
- (c) Sugar and sugar confectionery

Ans ✓ 1. All (a), (b) and (c)

✗ 2. Only (a) and (b)

✗ 3. Only (b) and (c)

✗ 4. Only (a)

Question ID : 630680330952

Option 1 ID : 6306801287480

Option 2 ID : 6306801287478

Option 3 ID : 6306801287479

Option 4 ID : 6306801287477

Status : Answered

Chosen Option : 4

Q.73 Agreeing the terms of audit engagements is dealt by which Standard of Auditing (SA)?

Ans ✓ 1. SA 210

✗ 2. SA 240

✗ 3. SA 200

✗ 4. SA 230

Question ID : 630680330907

Option 1 ID : 6306801287298

Option 2 ID : 6306801287300

Option 3 ID : 6306801287297

Option 4 ID : 6306801287299

Status : Marked For Review

Chosen Option : 1

Q.74 In MS-Word, with respect to Text alignment, which of the following is an INCORRECT keyboard shortcut?

- Ans
- 1. Left (keyboard shortcut: Ctrl + L)
 - 2. Right (keyboard shortcut: Ctrl + R)
 - 3. Center (keyboard shortcut: Ctrl + B)
 - 4. Justify (keyboard shortcut: Ctrl + J)

Question ID : 630680330964

Option 1 ID : 6306801287525

Option 2 ID : 6306801287527

Option 3 ID : 6306801287526

Option 4 ID : 6306801287528

Status : Answered

Chosen Option : 3

Q.75 Which of the following statements is/are correct?

Statement-1: A budget is a powerful instrument in the hands of government.

Statement-2: Budgeting is not an executive nor a managerial function.

- Ans
- 1. Both statement-1 and statement-2 are correct
 - 2. Only statement-2 is correct
 - 3. Both statement-1 and statement-2 are incorrect
 - 4. Only statement-1 is correct

Question ID : 630680330915

Option 1 ID : 6306801287331

Option 2 ID : 6306801287330

Option 3 ID : 6306801287332

Option 4 ID : 6306801287329

Status : Answered

Chosen Option : 4

Q.76 _____ first published his comprehensive treatise on the principles of Double Entry System in 1494.

- Ans
- 1. TN Manoharan
 - 2. JP Morgan
 - 3. Luca Pacioli
 - 4. Josiah Wedgwood

Question ID : 630680330908

Option 1 ID : 6306801287304

Option 2 ID : 6306801287301

Option 3 ID : 6306801287302

Option 4 ID : 6306801287303

Status : Answered

Chosen Option : 2

Q.77 For the purpose of Income Tax, Ahmedabad Municipal Corporation falls under which category of 'Person'?

- Ans
- 1. Local authority
 - 2. Company
 - 3. Body of Individual
 - 4. Artificial juridical person

Question ID : 630680330935

Option 1 ID : 6306801287410

Option 2 ID : 6306801287411

Option 3 ID : 6306801287412

Option 4 ID : 6306801287409

Status : Not Attempted and
Marked For Review

Chosen Option : --

Q.78 With respect to objectives of audit, which of the following statements is INCORRECT?

- Ans** 1. Auditing is the collection, classification and summarisation of data for preparation of books of accounts, and to make financial statements.
2. Auditing reviews financial records to form an opinion on the authenticity of Financial Statements.
3. Auditing is an analytical and critical examination of books of accounts, financial records and the financial statements prepared thereon.
4. Auditing is done as per the principal set in standards on auditing.

Question ID : 630680330904

Option 1 ID : 6306801287286

Option 2 ID : 6306801287285

Option 3 ID : 6306801287287

Option 4 ID : 6306801287288

Status : Answered

Chosen Option : 1

Q.79 Which of the following items is shown in the income and expenditure account?

- Ans** 1. Only items of revenue nature which are received during the period of accounts
2. Only items of capital nature
3. Only items of revenue nature pertaining to the period of accounts
4. Both the items of capital and revenue nature

Question ID : 630680330894

Option 1 ID : 6306801287246

Option 2 ID : 6306801287245

Option 3 ID : 6306801287247

Option 4 ID : 6306801287248

Status : Answered

Chosen Option : 3

Q.80 In Tally ERP9 accounting software, the shortcut key F1 is for which of the following actions?

- Ans** 1. Select or open the company
 2. To select the payment client
 3. To change the date
 4. For selecting the Contra Voucher

Question ID : 630680330966

Option 1 ID : 6306801287533

Option 2 ID : 6306801287536

Option 3 ID : 6306801287534

Option 4 ID : 6306801287535

Status : Answered

Chosen Option : 3

Section : Reasoning

Q.1 Select the number from among the given options that can replace the question mark (?) in the following series.
8, 11, 26, 61, 124, ?

- Ans** 1. 229
 2. 223
 3. 225
 4. 227

Question ID : 630680330880

Option 1 ID : 6306801287190

Option 2 ID : 6306801287192

Option 3 ID : 6306801287189

Option 4 ID : 6306801287191

Status : Answered

Chosen Option : 2

Q.2 Pointing to a photograph, a woman said, "I have no sister but that lady's mother is my mother's daughter." Whose photograph was it?

Ans 1. Her daughter

2. Her mother

3. Her niece

4. Her own

Question ID : 630680330878

Option 1 ID : 6306801287182

Option 2 ID : 6306801287184

Option 3 ID : 6306801287183

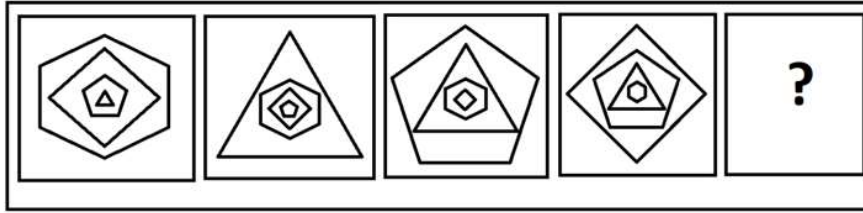
Option 4 ID : 6306801287181

Status : Answered

Chosen Option : 4

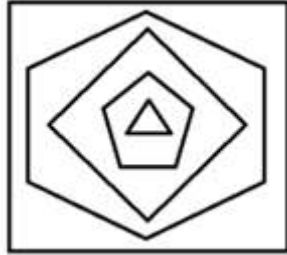
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Q.3 Select the figure from among the given options that can replace the question mark (?) in the following series.

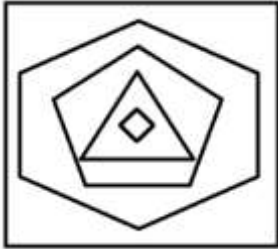


Ans

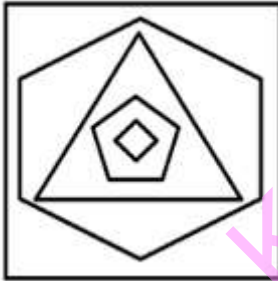
✓ 1.



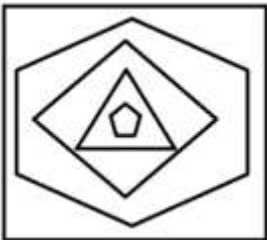
✗ 2.



✗ 3.



✗ 4.



Question ID : 630680330886

Option 1 ID : 6306801287213

Option 2 ID : 6306801287214

Option 3 ID : 6306801287216

Option 4 ID : 6306801287215

Status : Answered

Chosen Option : 1

Q.4 Read the given statements and conclusions carefully. Assuming that the information given in the statements is true, even if it appears to be at variance with commonly known facts, decide which of the given conclusions logically follow(s) from the statements.

Statements:

I. Some whales are rats.

II. All goats are rats.

III. All rats are jackals.

Conclusions:

I. Some whales are goats.

II. All goats are jackals.

III. Some jackals are whales.

- Ans**
- 1. Only conclusions III follow.
 - 2. Conclusion I and either II or III follow.
 - 3. Both conclusions II and III follow.
 - 4. All conclusions I, II and III follow.

Question ID : 630680330884

Option 1 ID : 6306801287206

Option 2 ID : 6306801287208

Option 3 ID : 6306801287205

Option 4 ID : 6306801287207

Status : Answered

Chosen Option : 4

Q.5 In a certain code language, 'CALENDER' is coded as 'OEFSDBMF' and 'CONVINCE' is coded as 'JODFDPOW'. How will 'ADJACENT' be coded in that language?

- Ans**
- 1. DFOUCEKB
 - 2. DFOUBEKB
 - 3. DFOVBEBK
 - 4. DFOUBEKA

Question ID : 630680330879

Option 1 ID : 6306801287186

Option 2 ID : 6306801287188

Option 3 ID : 6306801287185

Option 4 ID : 6306801287187

Status : Answered

Chosen Option : 4

Q.6 Select the number from among the given options that can replace the question mark (?) in the following series.
923, 203, 83, ?, 53, 51, 50

- Ans**
- 1. 59
 - 2. 56
 - 3. 57
 - 4. 58

Question ID : 630680330881

Option 1 ID : 6306801287196

Option 2 ID : 6306801287195

Option 3 ID : 6306801287193

Option 4 ID : 6306801287194

Status : Answered

Chosen Option : 2

Q.7 Which two signs should be interchanged to make the following equation correct?
 $25 \times 105 - 21 + 21 \div 7 = 2631$

Ans 1. + and \div

2. \div and -

3. + and \times

4. \times and \div

Question ID : 630680330877

Option 1 ID : 6306801287180

Option 2 ID : 6306801287177

Option 3 ID : 6306801287178

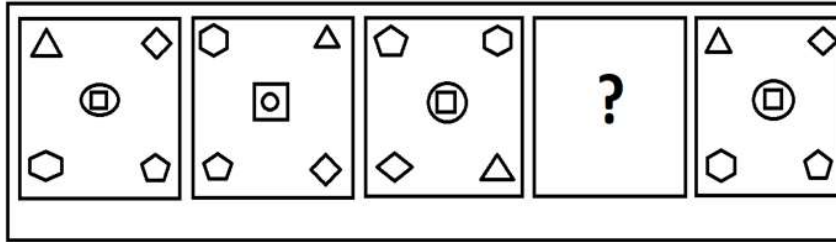
Option 4 ID : 6306801287179

Status : Answered

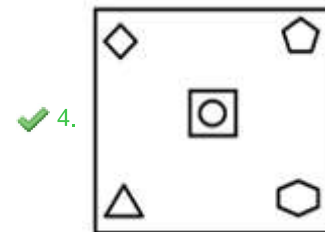
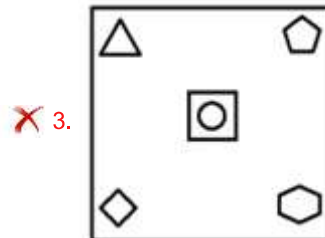
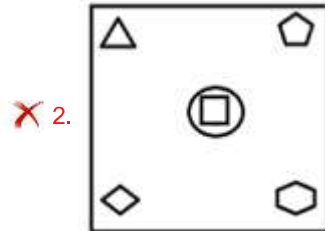
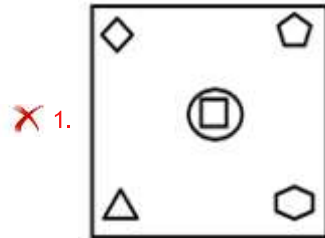
Chosen Option : 3

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Q.8 Select the figure from among the given options that can replace the question mark (?) in the following series.



Ans



Question ID : 630680330885

Option 1 ID : 6306801287209

Option 2 ID : 6306801287211

Option 3 ID : 6306801287212

Option 4 ID : 6306801287210
Status : Answered
Chosen Option : 4

Q.9 Four letter-cluster pairs have been given, out of which three are alike in some manner and one is different. Select the one that is different.

- Ans 1. IMAGINE : ENIHIMA
 2. SUCCESS : SSEDUC
 3. COLLEGE : EGEMCOL
 4. COMMAND : DNAOCOM

Question ID : 630680330882
Option 1 ID : 6306801287199
Option 2 ID : 6306801287197
Option 3 ID : 6306801287198
Option 4 ID : 6306801287200
Status : Answered
Chosen Option : 3

Q.10 Select the number from among the given options that can replace the question mark (?) in the following series.
306, 450, 619, 815, ?

- Ans 1. 1410
 2. 1040
 3. 1400
 4. 1140

Question ID : 630680330883
Option 1 ID : 6306801287202
Option 2 ID : 6306801287204
Option 3 ID : 6306801287203
Option 4 ID : 6306801287201
Status : Answered
Chosen Option : 2

Section : Quantitative Aptitude

Q.1 In an election, there were three candidates A, B and C. 15% of the total voters did not cast their votes, and 10% of the votes polled were declared invalid. Of the total valid votes, A got 42% votes, B got 18% votes, and C got the remaining votes. A won the election by 918 votes from his nearest competitor. What is the number of valid votes received by B?

- Ans
- 1. 12,852
 - 2. 9,639
 - 3. 6,885
 - 4. 8,262

Question ID : 630680330835

Option 1 ID : 6306801287012

Option 2 ID : 6306801287011

Option 3 ID : 6306801287009

Option 4 ID : 6306801287010

Status : **Marked For Review**

Chosen Option : 2

Q.2 In a class, the number of girls is 40% more than the number of boys. In a test, the average marks obtained by the boys is 10% more than the average marks obtained by the girls. If the average marks obtained by all the boys and girls are 60, then what are the average marks obtained by the girls in the test?

- Ans
- 1. 58.4
 - 2. 57
 - 3. 57.6
 - 4. 58

Question ID : 630680330818

Option 1 ID : 6306801286944

Option 2 ID : 6306801286942

Option 3 ID : 6306801286941

Option 4 ID : 6306801286943

Status : **Not Attempted and
Marked For Review**

Chosen Option : --

Q.3 The time taken by a boat to cover a certain distance upstream is equal to 30% of the time taken by it to cover 5 times the same distance downstream. The speed of the stream is $4\frac{1}{3}$ km/h. How much time (in hours) will the boat take to cover 26 km in still water, and 28 km upstream?

- Ans**
- 1. 3.2
 - 2. 3.6
 - 3. 2.8
 - 4. 3.4

Question ID : 630680330846

Option 1 ID : 6306801287054

Option 2 ID : 6306801287056

Option 3 ID : 6306801287053

Option 4 ID : 6306801287055

Status : Answered

Chosen Option : 2

Q.4 When the price of a commodity increases by 35%, the overall expenditure on it increases by 12%. What is percentage decrease in the quantity of the commodity consumed?
(nearest to an integer)

- Ans**
- 1. 18%
 - 2. 16%
 - 3. 17%
 - 4. 23%

Question ID : 630680330832

Option 1 ID : 6306801287000

Option 2 ID : 6306801286998

Option 3 ID : 6306801286999

Option 4 ID : 6306801286997

Status : Answered

Chosen Option : 2

Q.5 The ratio of the lengths of train X and train Y is 9 : 11, and their speeds are 56 km/h and 64 km/h, respectively. When they travel in opposite directions, they cross each other completely in 15 seconds. What is the length (in m) of train X?

- Ans
- 1. 275
 - 2. 216
 - 3. 225
 - 4. 234

Question ID : 630680330843

Option 1 ID : 6306801287044

Option 2 ID : 6306801287041

Option 3 ID : 6306801287042

Option 4 ID : 6306801287043

Status : Answered

Chosen Option : 1

Q.6 Simplify :

$$\frac{36 \div 4 \text{ of } 3 - 15 \div 9 \times (31 - 49) - 27}{(0.\overline{93} \div 1.\overline{03}) \times 2.2}$$

- Ans
- 1. $\frac{3}{4}$
 - 2. 2
 - 3. $\frac{1}{2}$
 - 4. 3

Question ID : 630680330825

Option 1 ID : 6306801286971

Option 2 ID : 6306801286969

Option 3 ID : 6306801286972

Option 4 ID : 6306801286970

Status : Answered

Chosen Option : 1

Q.7 If the 9-digit number $3894x97y4$ is divisible by 88, then which of the following is NOT true?

- Ans
- 1. $x = 2, y = 4$
 - 2. $x = 4, y = 6$
 - 3. $x = 9, y = 0$
 - 4. $x = 6, y = 8$

Question ID : 630680330827

Option 1 ID : 6306801286977

Option 2 ID : 6306801286979

Option 3 ID : 6306801286978

Option 4 ID : 6306801286980

Status : Answered

Chosen Option : 3

Q.8

$$\text{Let } a = \frac{[(64)^{\frac{n}{3}} \times 4^{6n+1}]}{2^{8n} \times 2^{4n-2}} \text{ and } b = \frac{[(8)^{\frac{8n+1}{3}} \div 4^n]}{2^{6n} \div 2^{2n}}$$

then what is the value of $\sqrt{\frac{a}{b}}$?

- Ans
- 1. 2
 - 2. $\sqrt{2}$
 - 3. 4
 - 4. $2\sqrt{2}$

Question ID : 630680330829

Option 1 ID : 6306801286985

Option 2 ID : 6306801286987

Option 3 ID : 6306801286986

Option 4 ID : 6306801286988

Status : Answered

Chosen Option : 4

Q.9 A sells a washing machine to B at a profit of 20%. B sells it to C at a loss of 15%, and later C sells it to D at a profit of 25%. If the difference between the profits earned by C and A is ₹1,430, then what is the cost price of the washing machine for C?

- Ans
- 1. ₹26,440
 - 2. ₹26,000
 - 3. ₹26,520
 - 4. ₹26,260

Question ID : 630680330840

Option 1 ID : 6306801287031

Option 2 ID : 6306801287029

Option 3 ID : 6306801287032

Option 4 ID : 6306801287030

Status : Answered

Chosen Option : 2

Q.10 The area of a triangular field having sides 100 m, 170 m and 210 m is equal to the area of a trapezium shaped plot, whose parallel sides are in the ratio 3 : 2, and the distance between the parallel sides is 48 m. What is the sum (in m) of the parallel sides?

- Ans
- 1. 400
 - 2. 300
 - 3. 350
 - 4. 320

Question ID : 630680330820

Option 1 ID : 6306801286952

Option 2 ID : 6306801286949

Option 3 ID : 6306801286951

Option 4 ID : 6306801286950

Status : Not Answered

Chosen Option : --

Section : General Awareness

Q.1 What is a species whose addition to or loss from an ecosystem leads to major changes in the occurrence of at least one other species called?

- Ans** 1. Keystone species
 2. Flagship species
 3. Endemism species
 4. Foundation species

Question ID : 630680330865

Option 1 ID : 6306801287129

Option 2 ID : 6306801287131

Option 3 ID : 6306801287132

Option 4 ID : 6306801287130

Status : Answered

Chosen Option : 3

Q.2 For which sport did Manika Batra become the first Indian woman to win a medal at Asian Cup in 2022?

- Ans** 1. Table tennis
 2. Wrestling
 3. Badminton
 4. Boxing

Question ID : 630680330856

Option 1 ID : 6306801287093

Option 2 ID : 6306801287096

Option 3 ID : 6306801287094

Option 4 ID : 6306801287095

Status : Answered

Chosen Option : 4

Q.3 Which of the following won the National Award for Outstanding Efforts in Science & Technology Communication in general (Category A) in 2022?

- Ans**
- 1. West Bengal Science and Technology Academy
 - 2. Kerala Science and Technology Academy
 - 3. Tamil Nadu Science and Technology Academy
 - 4. Karnataka Science and Technology Academy

Question ID : 630680330850

Option 1 ID : 6306801287072

Option 2 ID : 6306801287069

Option 3 ID : 6306801287071

Option 4 ID : 6306801287070

Status : Answered

Chosen Option : 4

Q.4 Which Mughal King accorded the title Mirza Raja to his two highest ranking nobles Jai Singh and Jaswant Singh?

- Ans**
- 1. Jahangir
 - 2. Akbar
 - 3. Aurangzeb
 - 4. Shahjahan

Question ID : 630680330869

Option 1 ID : 6306801287147

Option 2 ID : 6306801287145

Option 3 ID : 6306801287146

Option 4 ID : 6306801287148

Status : Answered

Chosen Option : 2

Q.5 What happens when a conflict arises between the state's and the federal government's laws on a topic of the concurrent list?

- Ans**
- 1. Both the laws prevail within their respective jurisdictions.
 - 2. The central law prevails.
 - 3. The state law prevails.
 - 4. The Supreme Court has to intervene to decide.

Question ID : 630680330873

Option 1 ID : 6306801287161

Option 2 ID : 6306801287164

Option 3 ID : 6306801287163

Option 4 ID : 6306801287162

Status : Answered

Chosen Option : 1

Q.6 What is the full form of ICT?

- Ans**
- 1. International Communication Technology
 - 2. Information and Communications Technology
 - 3. Input Computer Technology
 - 4. Information and Computer Technology

Question ID : 630680330849

Option 1 ID : 6306801287067

Option 2 ID : 6306801287065

Option 3 ID : 6306801287068

Option 4 ID : 6306801287066

Status : Answered

Chosen Option : 4

Q.7 In which year was National Association of Software and Services Companies (NASSCOM) established?

- Ans
- 1. 1989
 - 2. 1987
 - 3. 1985
 - 4. 1988

Question ID : 630680330854

Option 1 ID : 6306801287085

Option 2 ID : 6306801287087

Option 3 ID : 6306801287086

Option 4 ID : 6306801287088

Status : **Not Attempted and Marked For Review**

Chosen Option : --

Q.8 Hemis Festival in Ladakh is the most important Buddhist celebration which commemorates the birth of _____.

- Ans
- 1. Guru Shantarakshita
 - 2. King Songtsen Gampo
 - 3. Emperor Trisong Detsen
 - 4. Guru Padmasambhava

Question ID : 630680330858

Option 1 ID : 6306801287102

Option 2 ID : 6306801287101

Option 3 ID : 6306801287104

Option 4 ID : 6306801287103

Status : **Answered**

Chosen Option : 4

Q.9

When did India's National Action Plan on Climate Change (NAPCC) was launched with 8 National Missions focused on advancing the country's climate change related objectives of adaptation, mitigation and preparedness on climate risks?

- Ans
- 1. 2010
 - 2. 2019
 - 3. 2008
 - 4. 2015

Question ID : 630680330860

Option 1 ID : 6306801287109

Option 2 ID : 6306801287112

Option 3 ID : 6306801287110

Option 4 ID : 6306801287111

Status : **Not Attempted and Marked For Review**

Chosen Option : --

Q.10 Which Article of the Indian Constitution explains the process for determining which tribes or communities are considered Scheduled Tribes?

- Ans
- 1. Article 342
 - 2. Article 350
 - 3. Article 329
 - 4. Article 331

Question ID : 630680330876

Option 1 ID : 6306801287174

Option 2 ID : 6306801287175

Option 3 ID : 6306801287173

Option 4 ID : 6306801287176

Status : **Answered**

Chosen Option : 2

Section : English Language

Q.1 Sentences of a paragraph are given below in jumbled order. Arrange the sentences in the correct order to form a meaningful and coherent paragraph.

A. His Alert Level had dropped to Blue, but it shot back up to Yellow when his phone pinged.

B. Ben realised he was hungry too.

C. It was a text from his mother.

D. He unpacked his rations and arranged the history books he'd collected earlier.

Ans 1. DABC

2. ABCD

3. CADB

4. BDAC

Question ID : 630680330310

Option 1 ID : 6306801284924

Option 2 ID : 6306801284921

Option 3 ID : 6306801284922

Option 4 ID : 6306801284923

Status : Answered

Chosen Option : 4

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Comprehension:

Read the following information carefully and answer the given questions.

President Nixon last night ordered a 60-day freeze on all prices, including those of food, in a bid to arrest the nation's worst bout of peacetime inflation in 25 years. Admitting that he had to resort to this shock treatment because prices were rising at unacceptable rates, Mr. Nixon also conceded that his phase three programme of voluntary controls had failed. Addressing the nation on what he called the number one problem before the country, Mr. Nixon said there would be no concurrent freeze on wages, interest, dividends and rents.

These exemptions are not likely to please his Democrat opponents some of whom have been calling for a rollback instead of a freeze. Also not affected by the present freeze are the prices of raw agricultural products paid to producers. But the prices of these items, such as meat and butter, will be frozen at the supermarket counter. Mr. Nixon also asked Congress for flexible authority to control exports of agricultural products - these would apply to such commodities as wheat, rice, corn and soybeans.

SubQuestion No : 2

Q.2 What is the meaning of the word 'concurrent' used in the passage?

- Ans**
- 1. In opposition to one another
 - 2. With electricity
 - 3. In agreement with one another
 - 4. Existing or happening at the same time.

Question ID : 630680330341

Option 1 ID : 6306801285033

Option 2 ID : 6306801285035

Option 3 ID : 6306801285034

Option 4 ID : 6306801285036

Status : Answered

Chosen Option : 4

Comprehension:

Read the following information carefully and answer the given questions.

President Nixon last night ordered a 60-day freeze on all prices, including those of food, in a bid to arrest the nation's worst bout of peacetime inflation in 25 years. Admitting that he had to resort to this shock treatment because prices were rising at unacceptable rates, Mr. Nixon also conceded that his phase three programme of voluntary controls had failed. Addressing the nation on what he called the number one problem before the country, Mr. Nixon said there would be no concurrent freeze on wages, interest, dividends and rents.

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SubQuestion No : 3

Q.3 Identify the ANTONYM of the word 'flexible' used in the passage.

- Ans
- 1. Bending
 - 2. Preachy
 - 3. Adjustable
 - 4. Fixed

Question ID : 630680330339

Option 1 ID : 6306801285028

Option 2 ID : 6306801285025

Option 3 ID : 6306801285026

Option 4 ID : 6306801285027

Status : Answered

Chosen Option : 4

Comprehension:

Read the following information carefully and answer the given questions.

President Nixon last night ordered a 60-day freeze on all prices, including those of food, in a bid to arrest the nation's worst bout of peacetime inflation in 25 years. Admitting that he had to resort to this shock treatment because prices were rising at unacceptable rates, Mr. Nixon also conceded that his phase three programme of voluntary controls had failed. Addressing the nation on what he called the number one problem before the country, Mr. Nixon said there would be no concurrent freeze on wages, interest, dividends and rents.

These exemptions are not likely to please his Democrat opponents some of whom have been calling for a rollback instead of a freeze. Also not affected by the present freeze are the prices of raw agricultural products paid to producers. But the prices of these items, such as meat and butter, will be frozen at the supermarket counter. Mr. Nixon also asked Congress for flexible authority to control exports of agricultural products - these would apply to such commodities as wheat, rice, corn and soybeans.

SubQuestion No : 4

Q.4 Identify a suitable title for the passage.

- Ans
- 1. Inflation in the US
 - 2. Nixon's Decisions
 - 3. Nixon versus Democrats
 - 4. Price Freeze in the US

Question ID : 630680330338

Option 1 ID : 6306801285024

Option 2 ID : 6306801285021

Option 3 ID : 6306801285023

Option 4 ID : 6306801285022

Status : Answered

Chosen Option : 4

Comprehension:

Read the following information carefully and answer the given questions.

President Nixon last night ordered a 60-day freeze on all prices, including those of food, in a bid to arrest the nation's worst bout of peacetime inflation in 25 years. Admitting that he had to resort to this shock treatment because prices were rising at unacceptable rates, Mr. Nixon also conceded that his phase three programme of voluntary controls had failed. Addressing the nation on what he called the number one problem before the country, Mr. Nixon said there would be no concurrent freeze on wages, interest, dividends and rents.

These exemptions are not likely to please his Democrat opponents some of whom have been calling for a rollback instead of a freeze. Also not affected by the present freeze are the prices of raw agricultural products paid to producers. But the prices of these items, such as meat and butter, will be frozen at the supermarket counter. Mr. Nixon also asked Congress for flexible authority to control exports of agricultural products - these would apply to such commodities as wheat, rice, corn and soybeans.

SubQuestion No : 5

Q.5 Identify the synonym of the word 'conceded' used in the passage.

- Ans
- 1. Denied
 - 2. Helped
 - 3. Reduced
 - 4. Admitted

Question ID : 630680330340

Option 1 ID : 6306801285030

Option 2 ID : 6306801285029

Option 3 ID : 6306801285032

Option 4 ID : 6306801285031

Status : Answered

Chosen Option : 4

Q.6 Sentences of a paragraph are given below in jumbled order. Arrange the sentences in the correct order to form a meaningful and coherent paragraph.

A. It was true about the mailbox.

B. She stood behind the closed curtain and listened to him stomp off down the front steps.

C. She sometimes left important mail in there because at least then she knew where it was.

D. For a small man, he made a lot of noise.

Ans 1. ABCD

2. DCBA

3. DBCA

4. BDAC

Question ID : 630680330312

Option 1 ID : 6306801284929

Option 2 ID : 6306801284932

Option 3 ID : 6306801284930

Option 4 ID : 6306801284931

Status : **Answered**

Chosen Option : 4

Q.7 Select the most appropriate option (conveying the meaning in brackets) to fill in the blanks.

_____ (not confined to), you could see the universe becoming, clouds of star dust,

_____ (something that is produced or appears from a particular place) from the warm little pond, from whose gaseous bubbling all of life is born.

Ans 1. Caged; recipes

2. Unbound; emanations

3. Worried; anxieties

4. Fettered; ripples

Question ID : 630680330324

Option 1 ID : 6306801284978

Option 2 ID : 6306801284979

Option 3 ID : 6306801284977

Option 4 ID : 6306801284980

Status : **Answered**

Chosen Option : 4

Q.8 Select the most appropriate option (conveying the meaning in brackets) to fill in the blanks.

You _____ (put oneself in a flat position, not sitting or standing) in your darkened room, listening to the music _____ (to increase, become louder) and fade until you finally fell into a dreamless sleep.

Ans ✓ 1. lay; swell

✗ 2. studied; start

✗ 3. blinked; interrupt

✗ 4. danced; break

Question ID : 630680330321

Option 1 ID : 6306801284965

Option 2 ID : 6306801284968

Option 3 ID : 6306801284967

Option 4 ID : 6306801284966

Status : Answered

Chosen Option : 1

Q.9 Find the correct order of the sentences below, that will form a coherent paragraph.

A. Since his question was real, then the washroom must be real, too.

B. He pressed his ear against the wall, listening.

C. It must be right behind this wall.

D. He heard the gurgle of a water pipe and realized he was thinking about this backward.

Ans ✗ 1. ABCD

✗ 2. BACD

✓ 3. BDAC

✗ 4. CBAD

Question ID : 630680330318

Option 1 ID : 6306801284953

Option 2 ID : 6306801284955

Option 3 ID : 6306801284954

Option 4 ID : 6306801284956

Status : Answered

Chosen Option : 3

Q.10 Sentences of a paragraph are given below in jumbled order. Arrange the sentences in the correct order to form a meaningful and coherent paragraph.

- A.** She looked familiar.
- B.** About his height or even smaller.
- C.** She wasn't a very big librarian.
- D.** His mind was racing.

Ans 1. ABCD

2. BADC

3. CDBA

4. DACB

Question ID : 630680330319

Option 1 ID : 6306801284958

Option 2 ID : 6306801284957

Option 3 ID : 6306801284960

Option 4 ID : 6306801284959

Status : **Answered**

Chosen Option : 3

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