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QUESTION BOOKLET AND ANSWER KEY
FOR RECRUITMENT TEST OF
SR. ASSISTANT (ACCOUNTS)
HELD ON 26.5.2013

1. ਸ਼ੁੱਧ ਮੁਹਾਵਰਾ ਚੁਣੋ:
 (A) ਅੱਖਾਂ ਖੋਲ੍ਹ ਛੱਡਣੀਆਂ (B) ਅੱਖਾਂ ਮੀਟਣੀਆਂ
 (C) ਅੱਖਾਂ ਘੁਮਾ ਛੱਡਣੀਆਂ (D) ਅੱਖਾਂ ਫੇਰ ਛੱਡਣੀਆਂ
2. ਗੁਜ਼ਾਰਾ ਕਰਨ ਲਈ ਕਿਸੇ ਤੋਂ ਪੈਸੇ ਮੰਗੇ ਜਾਣ ਤਾਂ ਕਿਹੜਾ ਮੁਹਾਵਰਾ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ?
 (A) ਹੱਥ ਬੰਨ੍ਹਣੇ (B) ਹੱਥ ਜੋੜਨੇ (C) ਹੱਥ ਹੌਲਾ ਕਰਨਾ (D) ਹੱਥ ਅੱਡਣੇ
3. 'ਉਹ ਘਰ ਗਿਆ ਤੇ ਉਸ ਨੇ ਰੋਟੀ ਖਾਧੀ'। ਕਿਸ ਕਿਸਮ ਦਾ ਵਾਕ ਹੈ?
 (A) ਸਾਧਾਰਨ (B) ਮਿਸ਼ਰਤ (C) ਸੰਯੁਕਤ (D) ਵਿਸਮਿਕ
4. ਸ਼ੁੱਧ ਸ਼ਬਦ ਚੁਣੋ:
 (A) ਦੁਪੇਰ (B) ਦੁਪੈਰ (C) ਦੁਪਿਹਰ (D) ਦੁਪਹਿਰ
5. 'ਨਵੀਨ' ਸ਼ਬਦ ਦਾ ਵਿਰੋਧੀ ਚੁਣੋ:
 (A) ਨਵਾਂ (B) ਚਿਮਕਦਾਰ (C) ਪੁਰਾਤਨ (D) ਵਧੀਆ
6. ਕਿਹੜਾ ਸ਼ਬਦ 'ਮੁਸ਼ਕਲ ਦਾ ਸਮਾਨਾਰਥੀ ਨਹੀਂ ਹੈ?
 (A) ਕਠਿਨਾਈ (B) ਬਿਪਤਾ (C) ਔਖ (D) ਸੌਖ
7. 'ਭੇਡਾਂ ਦੀ ਚਾਲ' ਤੋਂ ਕਿਹੜਾ ਸਮਾਸੀ ਸ਼ਬਦ ਬਣੇਗਾ।
 (A) ਭੇਡ ਚਾਲੂ (B) ਭੇਡਾਂ ਵਰਗੀ ਚਾਲ (C) ਭੇਡਚਾਲੀ (D) ਭੇਡ-ਚਾਲ
8. ਗੁਣ-ਵਾਚਕ ਵਿਸ਼ੇਸ਼ਣ ਚੁਣੋ:
 (A) ਸੁੰਦਰ (B) ਪੈਂਨ (C) ਕੁਰਸੀ (D) ਪੰਜ
9. ਕਰ, ਖਾ, ਸੁਣ, ਲਿਖ ਕੀ ਹਨ:
 (A) ਕਿਰਿਆਵਾਂ (B) ਨਾਂਵ (C) ਯਾਤੂ (D) ਪੜਨਾਂਵ
10. ਹੇਠ ਲਿਖਿਆਂ ਵਿਚੋਂ ਸ਼ੁੱਧ ਵਾਕ ਚੁਣੋ:
 (A) ਮੁੰਡੇ ਦੌੜਦਾ ਹੈ। (B) ਮੁੰਡੇ ਨੇ ਦੌੜਦਾ ਹੈ (C) ਮੁੰਡੇ ਦੌੜਦੇ ਹਨ (D) ਮੁੰਡੇ ਦੌੜਦੇ ਹੈ।

11. Choose the part of the following sentence that has an error:-

Whom	did you	say was	there
A	B	C	D

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12. Choose the part of the following sentence that has an error:-

Either	of the	roads lead	to the railway station
A	B	C	D

13. Choose the part of the following sentence that has an error:-

Sachin	gave dhoni	an	advice
A	B	C	D

14. Choose the part of the following sentence that has an error:-

Do not forget	him	whose led this	movement so far
A	B	C	D

15. Choose the correct meaning of the following idiom:-
To end in smoke
A) to come to nothing B) to be destroyed in fire
C) to cheat others D) to be addicted to smoking
16. Choose the correct meaning of the following idiom:-
to hold water.
A) to stand scrutiny. B) to retain water
C) to soak water D) to experience difficulties
17. Choose the correct meaning of the following idiom:-
To sit on the fence
A) to halt between two opinions B) to exercise one's wisdom
C) to do physical exercise. D) to look after one's property
18. Choose the correct preposition to be filled into the gap of the following sentence:
Do not ascribe this error _____ me.
A) to B) by C) for D) from
19. Choose the correct preposition to be filled into the gap of the following sentence:
There is no respite _____ inflation.
A) in B) from C) by D) with
20. Choose the correct preposition to be filled into the gap of the following sentence:
He is bereft _____ ideas.
A) with B) of C) from D) on
21. The famous Hidimba Devi Temple is situated in
A. Manali B. Chamba C. Kalka D. Haridwar
22. The acronym SIDBI stands for
A. Short Investment Development Board Of India
B. Small Investment Development Board Of India
C. Small Investment Development Bank Of India
D. Small Industries Development Bank Of India
23. Vice President of India is elected for a period of
A. 5 years B. 6 years C. 4 years D. None of the above
24. Indira Point is situated in
A. Allahabad B. New Delhi C. Hyderabad D. None of the above
25. The acronym CAG stands for
A. Controller and Auditor General B. Comptroller and Auditor General
C. Control and Audit Grant D. Control and Auditor Grant
26. The first Mogul Emperor in India was
A. Hamayun B. Akbar C. Babar D. Changej Khan

27. The Second President of India was
 A. Rajender Prasad
 C. Zaqir Hussain
 B. Radhakrishnan
 D. Fakhrudin Ali Ahmad
28. The fifth Guru of Sikhs was
 A. Guru Angad Dev ji
 C. Guru Har Gobind ji
 B. Guru Arjan Dev ji
 D. Guru Har Rai ji
29. The famous white house is situated in
 A. Australia
 B. South Africa
 C. China
 D. United States of America
30. The name of the son of Mahatma Budha was
 A. Rahul
 B. Rohit
 C. Rohitash
 D. Rajan
31. Find the odd man out
 A. Opium
 B. Barley
 C. Cotton
 D. Tobacco
32. Gown is to Garment as Bible is to
 A. Jesus
 B. Christianity
 C. Religion
 D. Book
33. Beta is to Delta as March is to
 A. April
 B. February
 C. May
 D. January
34. A is the father of B but B is not the son of A. What is B to A?
 A. Daughter
 B. Son
 C. Niece
 D. Brother
35. X is the brother of Y. Y is the daughter of Z. Z is the brother of W. what is W to X?
 A. Son
 B. Nephew
 C. Father
 D. Uncle

Directions - (questions 36-40). In each of the following questions, there is some relationship between the two word to the left of the sign:: and the same relationship exists between the word on its right and one of the four alternatives under it. Find the correct alternative.

36. Food: Stomach:: Fuel : _____
 A. Engine
 B. Automobile
 C. Rail
 D. Aeroplane
37. Alphabet: Word :: Word : _____
 A. Sentence
 B. Sound
 C. Dictionary
 D. Music
38. Life: Death:: Hope: _____
 A. Cry
 B. Pain
 C. Despair
 D. Sad
39. Hunter: Gun:: Writer: _____
 A. Book
 B. Pen
 C. Poem
 D. Page
40. Adult: Baby:: Flower: _____
 A. Seed
 B. Bud
 C. Fruit
 D. Butterfly

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41. Find the odd one out
A. Chair B. Cot C. Table D. Wood
42. A father tells his son, "I was of your present age when you were born." If the father is 44 now, how old was the son 5 years back?
A. 15 B. 13 C. 17 D. 20
43. Find the odd one out
A. Sun B. Earth C. Venus D. Saturn
44. Madhu went to a movie nine days ago. She goes to movies only on Thursdays. What day of the week is today?
A. Sunday B. Tuesday C. Thursday D. Saturday
45. Find the odd one out
A. Apple B. Mango C. Orange D. Carrot
46. Pointing towards a girl in a photograph, Umesh said, "Her mother's brother who is my father is the only son of my mother's father." How is the girl's mother related to Umesh?
A. Mother B. Sister C. Aunt D. Grandmother
47. Find the odd one out
A. Crow B. Duck C. Pigeon D. Parrot
48. Ajay works more than Ram. Alok works as much as Raju. Pankaj works less than Alok. Ram works more than Alok. Who work the most of all?
A. Ajay B. Alok C. Ram D. Raju
49. How many consonants are the between the second and fourth vowel in the alphabet?
A. 7 B. 8 C. 9 D. 10
50. If you are eleventh in a queue starting from either end, how many are there in the queue?
A. Twenty B. Twenty two C. Twenty one D. Twenty three
51. Which of the following statements is true?
(A) If the diagonals of a quadrilateral are equal, then it is a rectangle.
(B) A line joining the mid points of two sides of a triangle is parallel to the third side.
(C) \sqrt{p} is irrational for all positive integers p .
(D) All quadratic equations have two real roots.
52. A cone of height 7 cms and base diameter 6 cms is made from a rectangular block of wood of dimensions 10 cms \times 5 cms \times 2 cms. Find the percentage of wood wasted.
(A) 60% (B) 44% (C) 40% (D) 34%
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53. If volume of a sphere is 36π then its surface area will be
(A) 18π (B) 6π (C) 36π (D) 12π

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54. Area of a triangle formed by the points A(5, 2), B(4, 7) and C (7, -4) is
 (A) 3 (B) 2 (C) 4 (D) 5
55. Rs. 100 invested for 5 years at 6% per annum interest compounded annually will grow to:
 (A) $100(1.06)^5$ (B) 106^5 (C) $[100(1.06)]^5$ (D) $100[1 + (.06)(5)]$
56. The positive integer for which $\sum_{i=1}^{2n} i = \sum_{i=1}^n i^2$ is equal to
 (A) 7 (B) 6 (C) 5 (D) none of these
57. Average of six numbers is 12. If each number is increased by 2, the new average becomes
 (A) 18 (B) 24 (C) 12 (D) 14
58. Which term of the AP: 3, 15, 27, 39, ... will be 132 more than its 54th term?
 (A) 60th (B) 65th (C) 75th (D) 80th
59. The value of the expression $\cot \theta - \cot 3\theta$ is equal to
 (A) $2 \cos \theta \operatorname{cosec} 3\theta$ (B) $2 \cos \theta \cos 3\theta$ (C) $2 \sin \theta \sin 3\theta$ (D) $2 \sin \theta \operatorname{cosec} 3\theta$
60. The value of $\sin 15^\circ$ is
 (A) $\frac{1}{\sqrt{2}} - \frac{1}{2}$ (B) $\frac{\sqrt{3}-1}{2\sqrt{2}}$ (C) $\frac{\sqrt{3}+1}{2\sqrt{2}}$ (D) none of these
61. If p divides a^2 then
 (A) p divides a (B) p divides a if p is a prime
 (C) p divides a if a is a prime (D) p divides a if and only if p is a prime
62. How many real solutions are there of the equation $x^3 = 2$.
 (A) 3 (B) 2 (C) 1 (D) No solution
63. If two roots of the polynomial $x^3 - 1951x + 33150$ are 25 and 26 then third root will be
 (A) -51 (B) 27 (C) 51 (D) -49
64. Out of 80 students in a class, 25 are studying German, 15 French and 13 Spanish. 3 are studying German and French; 4 are studying French and Spanish; 2 are studying German and Spanish; and none is studying all 3 languages at the same time. How many students are not studying any of the three languages?
 (A) 27 (B) 44 (C) 53 (D) 36
65. Mohan and Sohan can do a job in 12 days. Sohan alone can finish it in 28 days. In how many days can Mohan alone finish the work?
 (A) 16 (B) 21 (C) 12 (D) none of these
66. A car travels 600 km with a speed of 40 km/hour and returns with a speed of 60 km/hour. What is the average speed of the car during the entire journey.
 (A) 50 km/hour (B) 40 km/hour (C) 48 km/hour (D) 60 km/hour

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67. Two trains of lengths 190 m and 210 m respectively, are running in opposite directions on parallel tracks. If their speeds are 40 km/h and 32 km/h respectively, in what time will they cross each other ?
(A) 20 seconds (B) 30 seconds (C) 40 seconds (D) 10 seconds
68. Out of the 5 boys and 2 girls, a committee of 3 is to be found. In how many ways can it be formed if at least one girl is to be included?
(A) 10 (B) 15 (C) 32 (D) 20
69. At what time between 3 and 4 o'clock, the hands of a clock coincide?
(A) 15 min. past 3 (B) $16\frac{4}{11}$ min. past 3 (C) 17 min. past 3 (D) 14 min. past 3
70. What will be the remainder if $(x^{97} - 1)$ is divided by $x + 1$.
(A) 96 (B) 0 (C) -2 (D) 2
71. Which of the following will indicate that the motherboard battery has failed?
A) Operating System Password lost.
B) Files on hard disk got corrupted.
C) Hard disk has bad sectors.
D) Hardware setting, including current date and time revert to default values.
72. Back-up procedure helps in
A) restoring the operation whenever there is a disk failure
B) restoring both application and system software whenever there is disk corruption.
C) restoring the data files whenever there is a system crash
D) All of the above
73. To host a web site which of following is required:
A) Web Server (B) Exchange Server (C) Mail Server (D) Database Server
74. Buying and Selling goods over Web is known as :
A) E-commerce (B) M-commerce (C) Trading (D) Hyper Market
75. Pick the odd one out
A) Virus (B) Trojan Horse (C) WWW (D) Worm
76. Tally is used for managing the following
A) Vouchers (B) magazines (C) e-mail account (D) none of the above
77. If we want to select all text in Microsoft word, we will use shortcut key :
A) CTRL + S (B) CTRL + C (C) CTRL + A (D) CTRL + V
78. The Shortcut key to align document from both sides left and right to the margins is :
A) CTRL + B (B) ALT + J (C) CTRL + J (D) FN+B

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- 79 Which of the following should you use if you want all the slides in the presentation to have the same "look"?
- A) A presentation design template
B) Add a slide option
C) Outline view
D) The slide layout option
- 80 Which is the default file extension for MS-Word 2007 files:
- A) .doc
B) .docx
C) .word
D) .rtf
- 81 Office automation is a process that involves
- A) people, paper and procedure
B) people, procedure and technology
C) man, machine and management
D) people, procedure and production.
- 82 Which category of computer-based information systems are concerned with improving efficiency by applying information technology to common administrative tasks, such as creating business documents?
- A) Expert systems.
B) Business information systems.
C) Strategic information systems.
D) Office automation systems.
- 83 Which of the following is not a font style in MS-Word?
- A) Bold
B) Italics
C) Regular
D) Superscript
- 84 What is gutter margin?
- A) Margin that is added to the left margin when printing
B) Margin that is added to right margin when printing
C) Margin that is added to the binding side of page when printing
D) Margin that is added to the outside of the page when printing
- 85 32 GB is equal to _____.
- A) 2^{33} bits
B) 2^{35} bytes
C) 2^{25} bits
D) 2^{23} bytes
- 86 The tracks on a disk which can be accessed without repositioning the R/W heads is called
- A) Surface
B) Cylinder
C) Cluster
D) All of the above
- 87 An input device that uses optical character pattern to input printed text
- A) Keyboard
B) Mouse
C) Scanner
D) None of above
- 88 Critical path of the PERT chart is
- A) path which takes the longest time to complete the project
B) the shortest path
C) path which takes the shortest time to complete the project
D) None of the above
- 89 What is false for Automation Tools
- A) Increased Turnaround time.
B) Improved quality.
C) Improved robustness.
D) Increased throughput.

90. Which of the following is not a feature of Tally?
 A) Business Accounting B) Date based Reporting
 C) Statutory Returns D) Decision Making
91. Left side of asset account is for
 A. Recording decreases B. Recording Increases
 C. Recording Decreases and increases D. Recording Rectification
92. According to the convention of conservatism, the stock in trade is valued at
 A. Market price
 B. Cost price
 C. Market price or cost price whichever is higher
 D. Market price or cost price whichever is lower
93. According to going concern concept a business is assumed to have
 A. A limited life B. An indefinite life
 C. A very long life D. A finite life
94. Non financial quantitative information is not recorded in accounts due to
 A. Dual Concept B. Accrual Concept
 C. Money measurement Concept D. Entity Concept
95. Real accounts are related to
 A. Assets B. Expenses C. Incomes D. Profits
96. Amount received on account of share premium is credited to
 A. Share capital account B. Share premium account
 C. Capital reserve account D. None of the above
97. Manufacturing Account is prepared to ascertain
 A. Gross profit B. Cost of goods sold
 C. Cost of goods purchased D. Cost of goods manufactured
98. Profit and Loss Account deals with
 A. Nominal Accounts B. Real Accounts
 C. Personal Accounts D. None of the above
99. Discount allowed on reissue of forfeited shares is debited to
 A. Discount on issue of shares account B. Forfeited shares account
 C. Profit and loss account D. General reserve account
100. If share of Rs. 10 on which Rs. 6 has been received, is forfeited, it can be reissued at the minimum price of indiresult.in whatsapp - 9352018749
 A. Rs. 10 per share B. Rs. 6 per share C. Rs. 4 per share D. Rs. 8 per share
101. Premium on issue of shares should be shown on the
 A. Asset side of balance sheet B. Liabilities side of the balance sheet
 C. Debit side of profit and loss account D. Credit side of profit and loss account

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102. Outstanding salaries payable by a firm are shown as
 A. Assets B. Liabilities C. Incomes D. expenses
103. Marshalling of assets and liabilities means
 A. Totaling of assets and liabilities B. Rectifying assets and liabilities
 C. Arrangement of assets and liabilities D. None of the above
104. Sales are equal to
 A. Cost of goods sold + net profit B. Cost of goods sold + gross profit
 C. Cost of goods sold – net profit D. Cost of goods sold – gross profit
105. The portion of the capital of a company which can be called up only on the winding up of a company is known as
 A. Capital reserve B. Reserve capital C. Issued capital D. None of the above
106. Real accounts generally show
 A. Debit balance B. Credit balance C. Nil balance D. None of the above
107. Variable cost per unit
 A. Varies when output varies B. Remains constant
 C. Increases when output increases D. Decreases when output decreases
108. An example of fixed cost is
 A. Direct material cost B. Works manager's salary
 C. Depreciation of machinery D. Direct expenses
109. Contract costing is used in
 A. Ship building B. Road transport
 C. Air transport D. Marine transport
110. Direct material is a
 A. Fixed cost B. Variable cost C. Semi variable cost D. Overhead cost
111. Which of the following is considered to be a normal loss of material?
 A. Loss due to accident B. Pilferage
 C. Loss due to breaking the bulk D. All of the above
112. In cost accounting Bad debt is an example of
 A. Selling overhead B. Production overhead
 C. Distribution overhead D. Administration overhead
113. Economic batch quantity is that size of the batch of production where
 A. Total cost is minimum B. Set up cost of the machine is minimum
 C. Carrying cost is minimum D. None of the above
114. Financial statements are prepared on the basis of
 A. Market price B. Historical cost C. Net realizable value D. None of the above

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115. The approach which tries to match the maturing of sources of funds with the nature of asset to be financed is called
 A. Matching approach B. Aggressive approach
 C. Conservative approach D. Logical approach
116. Du-Pont Control Chart was designed by
 A. A French company of the same name B. A German company of the same name
 C. An Australian company of the same name D. An American company of the same name
117. The current cost accounting method of inflation accounting originated in
 A. Switzerland B. U.K. C. Canada D. Germany
118. The accounting standard issued by Institute of Chartered Accountants of India which deals with valuation of inventories is
 A. Accounting Standard-2 B. Accounting Standard-6
 C. Accounting Standard-8 D. Accounting Standard-11
119. COSA stands for
 A. Cost Of Social Accounting
 B. Cost Of Sales Adjustment
 C. Cost Of Sales Accounting
 D. Cost Of Social Adjustment
120. Management accounting reports are useful for
 A. Internal purposes B. Bankers
 C. Investors D. shareholders



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ANSWER KEY-Sr. Asstt. (A/Cs)											
Q	Ans	Q	Ans	Q	Ans	Q	Ans	Q	Ans	Q	Ans
1	B	21	A	41	D	61	B	81	B	101	B
2	D	22	D	42	C	62	C	82	D	102	B
3	C	23	A	43	A	63	A	83	D	103	C
4	D	24	D	44	D	64	D	84	C	104	B
5	C	25	B	45	D	65	B	85	B	105	B
6	D	26	C	46	C	66	C	86	B	106	A
7	A	27	B	47	B	67	A	87	C	107	B
8	A	28	B	48	A	68	D	88	A	108	B
9	C	29	D	49	B	69	B	89	A	109	A
10	C	30	A	50	C	70	C	90	D	110	B
11	A	31	B	51	B	71	D	91	B	111	C
12	C	32	D	52	D	72	C	92	D	112	A
13	C	33	C	53	C	73	A	93	B	113	A
14	C	34	A	54	B	74	A	94	C	114	B
15	A	35	D	55	A	75	C	95	A	115	A
16	A	36	A	56	C	76	A	96	B	116	D
17	A	37	A	57	D	77	C	97	D	117	B
18	A	38	C	58	B	78	C	98	A	118	A
19	B	39	B	59	A	79	A	99	B	119	B
20	B	40	B	60	B	80	B	100	C	120	A



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