A.A.S. (Prelim), 2020

ACP/20

DO NOT OPEN THIS BOOKLET UNTIL YOU ARE ASKED TO DO SO.

2021

TEST BOOKLET

ENGLISH COMPOSITION

Time allowed : $2\frac{1}{2}$ hours

Full marks : 200

Answer ***all*** the questions.

Questions are of equal value.

TEST BOOKLET SERIES

B

Serial No. 08546

Roll No.:

Signature of the Candidate:

INSTRUCTIONS

Candidates should read the following instructions carefully before answering the questions:

1. This booklet consists of 24 pages including this front page, containing 200 questions. **Verify the Page Nos. and Test Booklet series on each page and bring at once to the Invigilator's notice any discrepancy.**
2. Answers will have to be given in the Special Answer-Sheet supplied for the purpose.
3. Before you proceed to mark in the Answer-Sheet in response to various items in the Test Booklet, you have to fill in some particulars in the Answer-Sheet as per instructions sent to you in the Admit Card. ***Do not fold the Answer-Sheet as this will result in error in your marks.***
4. All questions are of multiple-choice answer-type. You will find ***four*** probable answers **(A)**, **(B)**, **(C)** and **(D)** against each question. Find out which of the four answers appears to be **correct or the best**. Now darken the circle corresponding to the letter of the selected answer in the Answer-Sheet with **Black Ball Point Pen** as per instructions printed on the reverse of the Admit Card and in the Answer-Sheet.
5. One and only one circle is to be fully blackened for answer. Any spot in any other circle (multiple circle) or in wrong circle will be considered as wrong answer.
6. ***There will be negative marking for wrong answers. $\frac{1}{3}$ mark will be deducted for each wrong answer.***
7. ***There is a blank page at the end of this Booklet for Rough Work.***
8. ***The Special Answer-Sheet should be handed over to the Invigilator before leaving the Examination Hall. You are permitted to take away the used Test Booklet after completion of the examination.***

SE

Please Turn Over

1. They went_____ hunting.

(A) about

(B) after

(C) with

(D) a

2. Living in water—

(A) amphibious

(B) aquatic

(C) alien

(D) sylph

3. The plane is _____ the descent.

(A) over

(B) on

(C) after

(D) below

4. Which one is correct?

(A) The USA is a rich country.

(B) USA is a rich country.

(C) The USA are a rich country.

(D) USA are a rich country.

5. There is a lunch party _____ the club.

(A) in

(B) at

(C) with

(D) inside

6. Great lover of books—

(A) anglophile

(B) bibliophile

(C) bilingual

(D) bibliography

7. Distribute mangoes_____ the two brothers.

(A) among

(B) within

(C) between

(D) in

8. Which one is a complex sentence?

(A) She is rich but honest.

(B) Though she is rich yet she is honest.

(C) Inspite of her wealth she is honest.

(D) She is rich and honest.

9. Which pair is opposite?

(A) optimist—pompous

(B) obligatory—voluntary

(C) producer—pleasure

(D) prominent—undulated

10. He will be back _____ a week.

(A) for

(B) about

(C) in

(D) by

11. The situation _____ an urgent action.

(A) called by

(B) called at

(C) called for

(D) called forth

12. Give the opposite word for 'domestic'.

(A) forest

(B) exported

(C) wild

(D) unknown

13. She _____ my proposal.

(A) sets aside

(B) sets down

(C) sets off

(D) sets on

14. Othello wanted to _____ the light.

(A) put through

(B) put up

(C) put down

(D) put out

15. 'Genocide' means

(A) killing one self

(B) homicide

(C) murdering maximum

(D) killing terrorists

16. Sound of 'crow'—

(A) bellow

(B) scream

(C) caw

(D) chirp

17. He said 'Do the work'.—Make it indirect.

(A) He told to do the work.

(B) He told for the work.

(C) He ordered for the work.

(D) He wanted to do the work.

18. He is _____ M.A.

(A) an

(B) a

(C) the

(D) no article

19. Give a synonym for 'Cannible'.

(A) vegetables eater

(B) chicken-eater

(C) man-eater

(D) beef-eater

20. The carpenter is an _____.

(A) artist

(B) artisan

(C) craftsman

(D) labourer

21. Choose the 'word' meaning a speech made without previous preparation:

(A) Epicure

(B) Extempore

(C) Exonerate

(D) Epidemic

22. Honest men always speak _____ truth.

(A) a

(B) the

(C) out

(D) off

23. Antonym for 'beneficient'—

(A) mischief-maker

(B) trouble shooter

(C) peacemaker

(D) rioteer

24. Passive of 'Please give me a book.'—

(A) You are requested to give me a book.

(B) You are asked to give me a book.

(C) You are told to give a book.

(D) You are told to give me a book.

25. He said to me 'grass is green.' Make it indirect.

(A) He told that grass was green.

(B) He told that grass has been green.

(C) He told that grass had been green.

(D) He told that grass is green.

26. The principal <u>worked out</u> a plan.

(A) devised

(B) solved

(C) influenced

(D) approached

27. Choose the correct one:

(A) He resembles his father.

(B) He resembles to his father.

(C) He resembles with his father.

(D) He resembles in his father.

28. Sound of 'Seas'—

(A) clatter

(B) swash

(C) splash

(D) crash

29. Find out the word meaning one who is expert in different subjects:

(A) Veteran

(B) Carbuncle

(C) Versatile

(D) Virile

30. Correct the sentence with correct option:
He <u>admitted</u> his fault.

(A) Told

(B) Confessed

(C) Expressed

(D) Stated

31. A number of boys _____ present there.

(A) were

(B) was

(C) are

(D) have been

32. Give a word meaning 'which cannot be heard'.

(A) Inaudible

(B) Invisible

(C) Incorrigible

(D) Irritable

33. _____ of horses

(A) Bunch

(B) Flock

(C) Clump

(D) Troop

34. One who is fond of refined enjoyment—

(A) Epicure

(B) Sophisticated

(C) Civilised

(D) Illicit

35. I cannot <u>tolerate</u> his conduct.

Give phrasal verb from below for the underlined word.

(A) tell upon

(B) take away

(C) do with

(D) keep with

36. 'Polygamy' means

(A) practice of killing one's own wife.

(B) practice of dying with dead husband.

(C) practice of marrying many men.

(D) practice of having more than one wife at a time.

37. 'Arabian Nights' _____ a good book.

(A) were

(B) are

(C) is

(D) have been

38. Transform the following into exclamatory:
He is a great fool.

(A) Oh he is a great fool!

(B) What a fool he is!

(C) Hi he is a great fool!

(D) He is surprisingly a great fool!

39. One who does not believe in god—

(A) pessimist

(B) optimist

(C) atheist

(D) theist

40. A group of ladies—which one is correct?

(A) A herd of ladies

(B) A flock of ladies

(C) A swarm of ladies

(D) A bevy of ladies

41. Rama is _____ to seeing you again.

(A) looking about

(B) looking forward

(C) looking at

(D) looking down

42. A man who lives in the same age—

(A) contemporary

(B) modern

(C) colleague

(D) companion

43. Mobile robs me _____ natural joys.

(A) from

(B) about

(C) with

(D) of

44. ' Birds of same feather' means

(A) of a family

(B) of a country

(C) of same type

(D) of same locality

45. As light as _____

(A) thunder

(B) mule

(C) feather

(D) fire

46. I shall go home _____ metro.

(A) by

(B) with

(C) for

(D) within

47. Sound of 'snakes'—

(A) howl

(B) low

(C) chatter

(D) hiss

48. It _____ since last week.

(A) is raining

(B) has been raining

(C) raining

(D) was raining

49. Infiltration _____ since the snowfall.

(A) dropped out

(B) dropped in

(C) dropped away

(D) dropped off

50. The police ran _____ the thief.

(A) after

(B) for

(C) behind

(D) with

51. Which is the oldest mountain range in India?
(A) Satpura
(B) Aravalli
(C) Bindhya
(D) Himalaya

52. Anas, Erau and Som are the tributaries of which river?
(A) Mahi
(B) Beas
(C) Sabarmati
(D) Kali Sindh

53. 'Shruti' literally means
(A) that which has been said.
(B) that which has been heard.
(C) a long poem.
(D) the written grammar.

54. Choose the correct alternative:
__aa__ba__bb__ab__aab
(A) aaabb
(B) babab
(C) bbaab
(D) bbbaa

55. In the context of a computer what is the full form of LAN?
(A) Local Area Network
(B) Logical Area Network
(C) Limited Area Network
(D) Light Area Network

56. "10 Degree Channel" separates
(A) Andaman and Nicobar
(B) India and Srilanka
(C) India and Maldives
(D) India and Myanmar

57. 'Chulia' waterfall is situated on which river?
(A) Chambal
(B) Mahi
(C) Kali Sindh
(D) Luni

58. The oldest surviving Tamil grammar is
(A) Ettutokai
(B) Pattupattu
(C) Tolkappiyam
(D) Manimekalai

59. Who was the leader of Gadar party?
(A) V.D. Savarkar
(B) Gandhiji
(C) B.G. Tilak
(D) Lala Hardayal

60. The Black Hole Tragedy took place in 1756 in the city of
(A) Murshidabad
(B) Surat
(C) Calcutta
(D) Patna

61. Which International organization was created as a result of North Atlantic Treaty, 1949?

(A) WTO
(B) NATO
(C) UNO
(D) UNESCO

62. The person who first attempted to calculate the circumference of the earth—

(A) Erotosthenes
(B) Strabo
(C) Herodotus
(D) Aristotle

63. Noted Indian environmentalist S.L. Bhahuguna passed away recently due to Covid 19 in May, 2021. He was a prominent leader of which of the following movements?

(A) Normoda Bachao Andolan
(B) Chipko Movement
(C) Save Silent Valley Movement
(D) Appiko Movement

64. Gandhi-Irwin Pact was filed on

(A) 8th January, 1931
(B) 5th January, 1931
(C) 8th July, 1931
(D) 5th March, 1931

65. The 'Moho' discontinuity is the surface of demarcation between

(A) Crust and mantle
(B) Mantle and core
(C) Mantle and outer core
(D) Outer core and inner core

66. Which film won the first National Film Award for Best Feature Film?

(A) Harischandra
(B) Adi Sankaracharya
(C) Mother India
(D) Shyamchi Aai

67. The Widow Re-marriage Act was passed on

(A) 1855
(B) 1856
(C) 1857
(D) 1858

68. "P-Waves" is a term associated with

(A) Ocean
(B) River
(C) Wind
(D) Earth Quake

69. In which year Calcutta Medical College was established?

(A) 1820
(B) 1825
(C) 1830
(D) 1835

70. Who was the founder of Aligarh Muslim University?

(A) Abdul Kalam Azad
(B) Syed Ahamed Khan
(C) Nabab Salimulla
(D) M.A. Zinnah

71. The earliest reference to Indian slaves is available in

(A) Kalhana's Rajatarangini

(B) Megasthenes' Indica

(C) Panini's Astadhyayi

(D) Banabhatta's Harshacharit

72. Who among the Navaratna (nine jewels) of Akbar's Court was in the charge of land revenue administration?

(A) Birbal

(B) Tansen

(C) Man Singh

(D) Todar Mal

73. Which of the following news papers was started by Annie Besant?

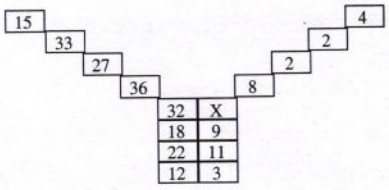
(A) The Hindu

(B) New India

(C) Indian Express

(D) Indian Struggle

74. Find the value of X in the following figure:



(A) 3

(B) 4

(C) 8

(D) 12

75. A sub-field of Mathematics that is applied in GIS to ensure that the spatial relationships between features are expressed explicitly is known as

(A) Taxonomy

(B) Topology

(C) Topostudy

(D) Toponomism

76. Choose the one which is different from the rest three:

(A) 3759

(B) 2936

(C) 6927

(D) 4836

77. The Rig vedic social structure was

(A) Matriarchal

(B) Patriarchal

(C) Matrilineal

(D) Omniarchal

78. _____ river is known as the "Red River" of India.

(A) Ganga

(B) Brahmaputra

(C) Godavari

(D) Damodar

79. Who composed the song *Sare Jahan Se Achha*?

(A) Mohammhad Iqbal
(B) Chandrasekhar Azad
(C) Munsi Premchand
(D) None of them

80. Who is the new President of Vietnam?

(A) Pham Minh Chinh
(B) Nguyen Khac Giang
(C) Nguyen Xuan Phuc
(D) Hun Minh Chinh

81. Which term will replace the question mark in the series?

ABD, DGK, HMS, MTB, SBL, ?

(A) ZKU
(B) ZKW
(C) ZAB
(D) XKW

82. The most abundant gas emitted from volcanoes—

(A) Water vapour
(B) Helium
(C) Sulphur dioxide
(D) Carbon dioxide

83. Genuine : Authentic : : Mirage : ?

(A) Reflection
(B) Hideout
(C) Illusion
(D) Image

84. Most of Ashokan inscriptions are written in

(A) Brahmi script
(B) Sanskrit script
(C) Prakrit script
(D) Devnagri script

85. 1, 4, 27, 16, ? , 36, 343

(A) 25
(B) 87
(C) 120
(D) 125

86. Who was the Governor General of India during the 1857 Sepoi Mutiny?

(A) Lord Litton
(B) Lord Curzon
(C) Lord Canning
(D) Lord Dalhousie

87. Who has been honoured with the 51st Dadasaheb Phalke award, 2021?

(A) Rishi Kapoor
(B) Irphan Khan
(C) Rajnikanth
(D) Soumitra Chatterjee

88. In which of the following cities India's first Railway University set up?

(A) Kharagpur
(B) Kanpur
(C) Patna
(D) Vadodara

89. 'Albedo' is

(A) lack of pigmentation in the skin.

(B) a small country in Africa.

(C) a variety of rodent.

(D) a fraction of incoming solar radiation that is reflected.

90. Which country became the ICC World Test Champion held in June, 2021?

(A) India

(B) Australia

(C) New Zealand

(D) England

91. What is function of Finance Commission?

(A) Recommendations for budget

(B) Financial cooperation between states

(C) Recommendations on distribution of tax revenues between the Union and the States and amongst the States themselves

(D) All of the above

92. The form, content and time of submission of audit reports shall be decided by the

(A) Chief Secretary to the Government

(B) Comptroller and Auditor General

(C) Secretary to the Government of the concerned Department

(D) Governor

93. Which of the following statements is/are correct about Money Bill?

(i) The Rajya Sabha may amend Money Bills.

(ii) The Speaker of the Lok Sabha certifies if a Finance Bill is a Money Bill or not.

(A) Only (ii)

(B) Only (i)

(C) Both (i) and (ii)

(D) None of the above

94. Which of the following statements is correct about Budget?

(i) It is a statement of financial position for a future period, setting out proposed expenditure and means of financing it.

(ii) Article 111 of the Constitution requires the government to present to Parliament a statement of estimated receipts and expenditure in respect of every financial year.

Select correct one:

(A) Only (i)

(B) Only (ii)

(C) Both (i) and (ii)

(D) Neither (i) nor (ii)

95. Audit will be conducted

(i) in the Audit office.

(ii) in the office of the Auditable entity.

(iii) at the site where the relevant records for audit are available.

(iv) at such place as may be decided by audit.

Select correct one:

(A) (i) and (ii)

(B) (i), (ii) and (iii)

(C) (ii), (iii) and (iv)

(D) (i) to (iv)

96. Auditing standards shall, interalia, include the following:

(i) Basic Postulates

(ii) General Standards

(iii) Field Standards

(iv) Reporting Standards

Select correct one:

(A) (i)

(B) (i) and (ii)

(C) (i), (ii) and (iii)

(D) (i), (ii), (iii) and (iv)

97. What is the constitution of the Finance Commission?

(A) Chairman and nine elected (by Lok Sabha) members

(B) Chairman, Vice-chairman and eight nominated members

(C) Chairman, and four other members appointed by the President

(D) Ten elected members of the Lok Sabha

98. The Regulation on Audit and Accounts was made by C & AG of India under the powers conferred by _____ of C & AGs DPC Act, 1971.

(A) Section 20

(B) Section 21

(C) Section 23

(D) Section 24

99. All revenues received by the Union Government by way of taxes and other receipts for the conduct of Government business are credited to the

(A) Contingency Fund of India

(B) Public Account

(C) Consolidated Fund of India

(D) Deposits and Advances Fund

100. The word 'Budget' is mentioned in which of the following Articles of the Constitution of India?

(A) Article 266

(B) Article 112

(C) Article 265

(D) None of the above

101. Who appoints the Vice-Chairman of NITI Aayog?

(A) Prime Minister

(B) President of India

(C) Chief Justice of the Supreme Court

(D) None of the above

102. Which one of the following statements about the Finance Commission is not correct?

(A) The Commission comprises a Chairman and four other members.

(B) The Parliament is authorised to determine by law the qualifications of the members of the Commission.

(C) All the appointments are made by the President of India.

(D) All the members have to be from Indian Economic Service or Indian Statistical Service.

103. C & AGs authority to inspect any office of accounts under the control of union is derived from _____ of C & AGs DPC Act, 1971.

(A) Section 19

(B) Section 18

(C) Section 13

(D) Section 14

104. When was NITI Aayog established?

(A) 1 January 2015

(B) 25 January 2016

(C) 14 May 2014

(D) 1 July 2015

105. The budget was formally introduced in India in

(A) 1860

(B) 1947

(C) 1950

(D) 1868

106. The expression "Body" in the DPC Act, 1971 includes

(A) a Co-operative Society
(B) a Society and a Club
(C) a Non-Government Organisation
(D) All of the above

107. When was the first Finance Commission constituted?

(A) 1951
(B) 1955
(C) 1960
(D) 1961

108. Who of the following is part of Governing Council of NITI Aayog?

(A) All Chief Ministers of the States
(B) Chief Ministers of Delhi and Puducherry
(C) Lieutenant Governor of Andaman & Nicobar Island
(D) All of the above

109. Which of the following is not the function of the NITI Aayog?

(A) To evolve a shared vision of national development priorities sectors and strategies
(B) To foster cooperative federalism
(C) To give final approval to the Five Year Plans of India
(D) To create a knowledge, innovation and entrepreneurial support system

110. Auditing Standards will apply to

(i) the Individual Auditor
(ii) the Audit Department
(iii) the Auditee Organisation
(iv) the Head of the Auditee Organisation

Select correct one:

(A) (i)
(B) (i) and (ii).
(C) (i), (ii) and (iii)
(D) (i), (ii) and (iv)

111. What is the difference between "vote-on-account" and "interim budget"?

1. The provision of a "vote-on-account" is used by a regular Government, while an "interim budget" is a provision used by a caretaker Government.

2. A "vote-on-account" only deals with the expenditure in Government's budget, while an "interim budget" includes both expenditure and receipts.

Which of the statements given above is/are correct?

(A) 1 only
(B) 2 only
(C) Both 1 and 2
(D) Neither 1 nor 2

112. What is the full form of SETU in NITI Aayog?

(A) Self Empowerment with Technology Utilisation
(B) Self Employment and Technology Utilisation
(C) Self Employment and Talent Utilisation
(D) Self Empowerment and Talent Utilisation

113. Which Article of the Indian Constitution has the provision of Finance Commission in India?

(A) Article 282
(B) Article 380
(C) Article 280
(D) Article 284

114. What is the 15th Finance Commission report title?

(A) Finance Commission in Health Emergency
(B) Finance Commission in Nature Calamities
(C) Finance Commission in COVID Times
(D) Finance Commission in Pandemic

115. On which of the following matters, does the Finance Commission make recommendations to the President of India?

1. The distribution between Union and States of net proceeds of taxes and allocation between the States of their respective shares of such proceeds.
2. The principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India.

(A) Only 1
(B) Only 2
(C) Both 1 and 2
(D) Neither 1 nor 2

116. Consider the following statement (s) is/are related to the annual financial statement (Budget):

(i) The annual financial statement is divided into three parts, consolidated fund, contingency fund and public account.
(ii) All revenues raised by the government, money borrowed and receipts from loans given by the government flow into the consolidated fund of India.
(iii) Article 112 of the Constitution requires the government to present to Parliament a statement of estimated receipts and expenditure in respect of every financial year.

Select the correct statement(s):

(A) Only (i)
(B) Only (ii)
(C) Both (i) and (ii)
(D) (i), (ii) and (iii)

117. What is the full form NIDHI under Atal Innovation Mission?

(A) National Invite for Developing and Harnessing Innovations
(B) National Initiative for Development and Harnessing Innovations
(C) National Initiative for Developing and Harnessing Innovations
(D) National Invite for Development and Harnessing Innovations

118. Which Article in the Constitution of India provides for the post of Comptroller and Auditor General of India (CAG)?

(A) Article 148
(B) Article 343
(C) Article 266
(D) Article 248

119. Under the Constitution of India, it is the duty of the C & AG of India to audit and report on the accounts of the

(A) Union Government
(B) Governments of each State
(C) Government of Union Territory having Legislative Assembly
(D) All of the above

120. Who is the new CEO of Amazon?

(A) Elon Musk
(B) Andy Jassy
(C) Richard Brandson
(D) Sundar Pichai

121. Consider the following statements about the Finance Commission:

1. The duty of the Finance Commission is to make recommendations as to the distribution of revenue resources between the Union and the States.
2. It is appointed every fifth year by the President of India.
3. It raises revenue for Central Financial Transfers to the States.
4. It borrows money from the market for Central Grants to the States.

Which of the statements given above is correct?

(A) 1 and 2
(B) 1, 2 and 3
(C) 1 only
(D) 2 and 4

122. Which of the following duties is NOT performed by the Comptroller and Auditor General of India?

(A) To audit and report on all expenditure from the consolidated fund of India.

(B) To control the receipt and issue of Public Money, and to ensure that the public revenue is lodged in the exchequer.

(C) To audit a report on all Trading Manufacturing, Profit and Loss accounts.

(D) To audit and report on all expenditure from the Contingency Funds and Public Accounts.

123. 15th Finance Commission recommendations would be applicable for the period from

(A) 2020 to 2026

(B) 2020 to 2025

(C) 2021 to 2025

(D) 2021 to 2026

124. C & AG is authorised to audit all transactions of the Union and of the States relating to Contingency Funds and Public Accounts under _____ of DPC Act, 1971.

(A) Section 16

(B) Section 13

(C) Section 14

(D) None of the above

125. The power to dispense with detailed audit of any accounts or transaction is derived by C & AG of India under _____ of DPC Act, 1971.

(A) Section 22

(B) Section 23

(C) Section 24

(D) Section 25

126. Writting off the recorded value of a fixed intangible asset in equal instalments over the years is known as

(A) Obsolescence

(B) Depreciation

(C) Amortisation

(D) Abnormal loss

127. In Process I, 10,000 units were introduced at a total cost of ₹ 40,000 including the cost of material, labour and overheads. Normal loss 500 units, Scrap value per unit ₹ 4. Abnormal loss 100 units. Remaining 9400 units is transferred to Process II. The cost per unit of the transferred product is

(A) ₹ 4

(B) ₹ 5

(C) ₹ 5·5

(D) ₹ 3

128. In how many ways can a committee of 5 be formed from 4 professors and 6 students so as to include at least 2 professors?

(A) 186

(B) 180

(C) 188

(D) 190

129. If $\log_{\frac{1}{2}} x = \frac{1}{3}$, then the value of x is

(A) $\frac{1}{6}$

(B) $\frac{1}{8}$

(C) $\frac{1}{9}$

(D) None of the above

130. The Goodwill of a firm was decided to be valued at two years' purchase of the average annual profits of the last 3 years, such profits being ₹ 1,700, ₹ 2,300 and ₹ 2,900. The value of Goodwill is

(A) ₹ 4,400
(B) ₹ 2,300
(C) ₹ 4,600
(D) ₹ 5,000

131. If $r = 0{\cdot}4$ Cov $(x, y) = 10$ and $\sigma_y = 5$ then the value of σ_x will be

(A) 4
(B) 5
(C) 6
(D) 3

132. If mean = 20, median = 16 and standard deviation = 2 then the coefficient of skewness is

(A) 1
(B) 4
(C) 6
(D) – 2

133. If $P(A)=\frac{3}{7}, P(B)=\frac{4}{7}$, and $P(A \cap B)=\frac{2}{9}$ then the value of $P\left(\frac{A}{B}\right)$ is

(A) $\frac{14}{27}$
(B) $\frac{7}{18}$
(C) $\frac{3}{4}$
(D) $\frac{11}{27}$

134. The relationship between shifting operator E and operator Δ is interpolation is

(A) $E = 1 - \Delta$
(B) $E = 1 + \Delta$
(C) $E = \Delta - 1$
(D) $E = \Delta$

135. ₹ 1000 was recovered from a customer, whose dues was already treated as bad debt. But it was wrongly recorded as cash sales with the same figure. The rectified entry is

(A) Cash A/c Dr.
To Debtors
(B) Cash A/c Dr.
To Bad debt Recovery
(C) Sales A/c Dr.
To Bad debt Recovery
(D) No entry

136. Simple interest on a sum at 4% p.a. for two years is ₹ 80. The compound interest on the same sum for the same period is

(A) ₹ 160
(B) ₹ 81·60
(C) ₹ 1081·80
(D) ₹ 84

137. In how many ways can 4 letters be posted to 3 letter boxes?

(A) 81
(B) 12
(C) 7
(D) 64

138. Which one of the following is not a component of Financial Statement?

(A) A Balance sheet
(B) A statement of profit and loss
(C) Fund flow statement
(D) An Auditor's Report

139. Current ratio is 3, quick ratio is 2, working capital is ₹ 54,000, bank overdraft is ₹ 9,000. The value of stock is

(A) ₹ 30,000
(B) ₹ 36,000
(C) ₹ 33,000
(D) ₹ 45,000

140. A company makes a bonus issue of shares. What is the effect on net assets and the reserve of the company?

	Net Assets	Reserve
(A)	increase	decrease
(B)	increase	unchanged
(C)	unchanged	decrease
(D)	unchanged	increase

141. Margin of safety means

(A) Total Sales – Break Even Sales
(B) Total Sales – Fixed Cost
(C) Total Sales – Variable Cost
(D) Fixed Cost – Contribution

142. Two lines of regressions are given by $3x - 2y = 5$ and $2x - y = 4$, the value of $\bar{x}$ is

(A) 3
(B) 4
(C) 1
(D) 5

143. A company's share capital consists of 1,50,000 equity shares of ₹ 5 each. It makes a right issue of 1 equity share for every 3 already held at ₹ 12 per share. It then makes a bonus issue of 1 equity share for every 5 shares held (with right issue). Which amount will be shown in the Balance Sheet of the company for equity share capital?

(A) ₹ 12,00,000
(B) ₹ 14,50,000
(C) ₹ 15,50,000
(D) ₹ 16,50,000

144. Which one of the following is an example of sources of fund?

(A) Decrease in Share Capital
(B) Increase in long-term liabilities
(C) Decrease in long-term liabilities
(D) Increase in Fixed Assets

145. The first moment about $x = 0$ of a distribution is 12·08, the mean is

(A) 10·80
(B) 10·08
(C) 12·08
(D) None of the above

146. The rate of gross profit on sale is 40%. If the selling price is reduced by 10%, what will be the revised rate of gross profit on sales?

(A) 30%
(B) 33·33%
(C) 36%
(D) 32%

147. Which of the following is a unit free quantity?

(A) Range
(B) Standard Deviation
(C) Coefficient of Variation
(D) Arithmetic Mean

148. Sales ₹ 1,00,000, variable cost ₹ 80,000, fixed cost ₹ 12,000. The Break Even Sale is

(A) ₹ 20,000
(B) ₹ 12,000
(C) ₹ 15,000
(D) ₹ 60,000

149. Opening balance of stock as on 1.4.2020 was 100kgs. @₹ 10 per kg. Purchase on 5.4.2020 was 30kgs. @₹ 11 per kg. Issue on 8.4.2020 was 60kgs. Balance of stock on FIFO basis on 9.4.2020 was

(A) ₹ 400
(B) ₹ 440
(C) ₹ 730
(D) ₹ 700

150. Bank overdraft balance is ₹ 60,000. The bank has allowed an overdraft limit against hypothecation of stock keeping a margin of 20%. The value of stock hypothecated taking maximum permitted limit is

(A) ₹ 75,000
(B) ₹ 60,000
(C) ₹ 72,000
(D) ₹ 50,000

151. Stock turnover ratio (in terms of cost of goods sold) is 8 times, average stock is ₹ 40,000. Goods are sold at 20% profit on sales. Find profit.

(A) ₹ 80,000
(B) ₹ 70,000
(C) ₹ 60,000
(D) ₹ 50,000

152. The amount of perpetual annuity of ₹50 a year at 5% compound interest p.a. is

(A) ₹1200
(B) ₹1100
(C) ₹2500
(D) ₹1000

153. If Price Earning Ratio is 20% and Market Price per share is ₹ 10. What will be the Earning per share?

(A) ₹ 50
(B) ₹ 20
(C) ₹ 30
(D) ₹ 40

154. Consumer price index is also known as

(A) cost of living index.
(B) sensitive index number.
(C) wholesale price index number.
(D) composite index number.

155. Assumption in calculating annuity is that every payment is

(A) different
(B) marginal
(C) nominal
(D) equal

156. Zero-Base Budgeting (ZBB) is used on the basis of

(A) future budget provision is Zero.

(B) previous year(s)' expenditure is given emphasis.

(C) formulating a budget without making reference to previous plans and achievements.

(D) how much is to be added with or deleted from the previous budget figures.

157. Opening balance of P&L A/c is ₹ 1,60,000, closing balance of P&L A/c is ₹ 2,00,000. Depreciation written off ₹ 10,000 and Loss on sale of fixed assets charged to P&L A/c is ₹ 20,000. Fund from operation is

(A) ₹ 40,000

(B) ₹ 70,000

(C) ₹ 80,000

(D) ₹ 10,000

158. The impact of change in EBIT on EPS is shown by

(A) Operating leverage

(B) Financial leverage

(C) Combined leverage

(D) Pay back period

159. Increase in the number of patients in the hospital due to heat stroke is

(A) secular trend

(B) seasonal variation

(C) cyclical functions

(D) irregular movement

160. The sum of third and ninth term of an A.P. is 8. Find the sum of first 11 terms of the A.P.

(A) 22

(B) 19

(C) 32

(D) 44

161. If ${}^{15}C_r = {}^{15}C_{r+3}$, the value of ${}^{8}C_r$ is

(A) 48

(B) 56

(C) 28

(D) 6

162. The term independent of x in the expansion of $\left(x - \frac{2}{x^2}\right)^{15}$ is

(A) 5

(B) 6

(C) 8

(D) 7

163. For consignment business delcredere commission is given by the Consignor to the Consignee to protect himself from

(A) the risk of loss arising out of bad debt.

(B) the risk of abnormal loss.

(C) the risk due to fall in the market price of goods sent.

(D) All of the above

164. For over-recovery of factory overhead, the journal entry in Cost Book will be

(A) No entry

(B) Factory Overhead Control A/c Dr.
To Overhead Adjustment A/c (or Costing P/L A/c)

(C) Overhead Adjustment A/c (or Costing P/L A/c)
To Factory Overhead Control A/c

(D) Factory Overhead Control A/c Dr.
To Cost Ledger Control A/c

165. In how many ways can the letters of the word TRIANGLE be arranged such that it will begin with R and ends with N?

(A) 120
(B) 5040
(C) 720
(D) 320

166. Moving average method is used for measurement of trend when

(A) trend is linear.
(B) trend is non-linear.
(C) trend is parabolic.
(D) None of the above

167. Which one of the following is not used to create Secret Reserve?

(A) Charging capital expenditure as revenue expenditure.
(B) Making excessive provision for Doubtful Debts.
(C) Providing excess Depreciation on fixed assets.
(D) Issue of bonus share.

168. Which of the following can not be utilised for the purpose of redemption of preference shares (relating to transfer to Capital Redemption Reserve)?

(A) Proceeds from issue of Equity shares issued at par
(B) Proceeds from issue of Preference shares issued at par
(C) Proceeds from issue of Debentures at par
(D) Proceeds from issue of Right shares at par

169. Standard time allowed for a job is 100 hours. Time taken is 80 hours. Normal rate of wage per hour is ₹ 2. The wages under Rowan Plan is

(A) ₹ 192
(B) ₹ 200
(C) ₹ 160
(D) ₹ 180

170. Profit before tax is ₹ 6,00,000. Tax rate is 50%. Equity share capital is ₹ 8,00,000 (₹ 20 per share), 15% preference share capital ₹ 4,00,000. What is Earning per share?

(A) ₹ 15
(B) ₹ 12
(C) ₹ 9
(D) ₹ 6

171. An example of Cash Flow from investing activities as per AS-3 is

(A) payment of cash to creditors.
(B) payment of salary to employees.
(C) issue of shares for cash.
(D) sale of fixed assets for cash.

172. Increase in variable cost without any change in selling price and fixed cost will result in

(A) no change in P/V ratio
(B) higher BEP
(C) increase in Profit
(D) increase in P/V ratio (in %)

173. The reasons for the disagreement between the profits shown by cost accounts and financial accounts is

(A) Difference in stock valuation

(B) Difference in depreciation charge

(C) Over or under absorption of overheads

(D) All of the above

174. If $P(A \cap B) = \frac{5}{13}$ then the value of $P(A^C \cup B^C)$ is

(A) $\frac{13}{18}$

(B) $\frac{4}{13}$

(C) $\frac{8}{13}$

(D) $\frac{5}{18}$

175. A company has fixed expenses ₹ 90,000 with sales at ₹ 3,00,000 and a profit of ₹ 60,000. The Profit/Volume ratio is

(A) 50%

(B) 30%

(C) 60%

(D) 20%

176. 'Reserve Capital' is called up

(A) in an emergency only.

(B) any time by passing an ordinarily resolution.

(C) in the event and for the purpose of the company being wound-up.

(D) if all directors agree.

177. If the attributes A and B are independent then the coefficient of association is

(A) –1

(B) +1

(C) 0

(D) None of the above

178. The name of the ratio which indicates "The efficiency with which funds represented by inventories are being utilized and managed" is

(A) Quick ratio

(B) Gross profit ratio

(C) Inventory turnover ratio

(D) Average debt collection period

179. At the time of forfeiture of shares

(A) Share Capital account is credited with the called-up value of shares forfeited.

(B) Share capital account is debited with the face value of shares forfeited.

(C) Share capital account is debited with the called-up value of shares forfeited.

(D) Share capital account is neither debited nor credited.

180. Post buy-back (of equity share) ratio between debts and equity fund of the company should not exceed

(A) 1 : 1

(B) 1 : 2

(C) 2 : 1

(D) 3 : 1

181. If variance $(x) = 25$ then standard deviation of $\frac{1}{2}(2x+5)$ is equal to

(A) $\frac{15}{2}$

(B) 5

(C) 25

(D) 50

182. The following figures relates to a manufacturing concern

Units produced	4,000	14,000
Total Cost (₹)	20,000	60,000

Variable cost per unit will be

(A) ₹ 5
(B) ₹ 4·28
(C) ₹ 4
(D) ₹ 6

183. X, Y and Z are partners sharing profits and losses as 7 : 5 : 3. They decide to change the ratio to 4 : 3 : 3. Sacrifice/Gain to X will be

(A) $\frac{2}{30}$ (gain)

(B) $\frac{2}{30}$ (sacrifice)

(C) $\frac{4}{10}$ (gain)

(D) $\frac{7}{15}$ (gain)

184. Purchase of goods from Mr. X for ₹ 18,000 was wrongly recorded in Sales Day Book as ₹ 81,000, though X's account was rightly credited. What will be the impact of this error on profit?

(A) Profit reduced by ₹ 81,000
(B) Profit increased by ₹ 18,000
(C) Profit reduced by ₹ 63,000
(D) Profit increased by ₹ 99,000

185. Material use variance can be further divided into additional variances if

(A) where two or more materials are used in combination
(B) when Standard Quantity and Actual Quantity are same
(C) when Standard Quantity is more than Actual Quantity
(D) when Standard Quantity is less than Actual Quantity

186. The number of subsets of the set $A=\{1,2,3,4\}$ is

(A) 16
(B) 24
(C) 10
(D) 4

187. The value of $\log 11+\log\frac{1}{11}$ is

(A) 1
(B) 22
(C) 10
(D) 0

188. The price level of a country in a certain year has increased 55% over the base period. The index number is

(A) 55
(B) 155
(C) 255
(D) 45

189. If $A=\{2\}$, which of the following statement is true?

(A) $A=2$
(B) $2\subset A$
(C) $\{2\}\in A$
(D) $2\in A$

190. If $\log_3 a=2$, then the value of $\log_{3a}(3)$ is

(A) $\frac{1}{3}$
(B) 1
(C) 0
(D) 9

191. If log343 = 3, then the base of the logarithm is

(A) 6
(B) 4
(C) 7
(D) 49

192. In how many years will an annuity of ₹ 400 amounts to ₹ 4064 at 3% p.a. compound interest? [Given, log1·3048 = 0·11554; log1·03 = 0·01284]

(A) 8 years
(B) 8·5 years
(C) 9 years
(D) 10 years

193. The mean of 11 numbers is 7. One of the numbers 13 is deleted. What is the mean of the remaining numbers?

(A) 6·4
(B) 7·7
(C) 6·0
(D) 5·8

194. Factory overhead ₹ 20,000, Total machine hours 2040, which includes 40 hours due to normal idle time and 80 hours lost due to break down of machinery. Machine hour rate will be

(A) ₹ 9·80
(B) ₹ 10·41
(C) ₹ 10
(D) ₹ 9

195. If the number of terms in $(1+x)^n$ be 13, then the 5th term is

(A) $130x^5$
(B) $495x^5$
(C) $495x^4$
(D) $65x^6$

196. Cost of sale implies

(A) Cost of goods sold + Profit
(B) Cost of goods sold + Selling & Distribution overhead
(C) Cost of production + Selling & Distribution overhead
(D) Factory overheads + Administration overhead

197. Partnership business arises from

(A) inheritance
(B) agreement
(C) operation of law
(D) status

198. What is the sum of all positive integers up to 1000, which are divisible by 5 and are not divisible by 2?

(A) 10,050
(B) 50,000
(C) 5,050
(D) 5,000

199. What is the probability of getting a sum 8 from two throws of a fair dice?

(A) $\frac{7}{36}$
(B) $\frac{5}{36}$
(C) $\frac{6}{8}$
(D) $\frac{5}{38}$

200. If $b_{xy} = 0{\cdot}20$ and $r_{xy} = 0{\cdot}50$ then b_{yx} is equal to

(A) 0·125
(B) 0·30
(C) 0·25
(D) 1·25