

**Question Booklet Post Code 4  
Senior Auditor**

C-4

1. ਹੇਠ ਲਿਖਿਆਂ ਵਿੱਚੋਂ ਸਮਾਸੀ ਸ਼ਬਦ ਚੁਣੋ:  
 (A) ਡਾਕਟਰ (B) ਡਾਕ-ਪੋਸਟ (C) ਡਾਕ-ਖਾਨਾ (D) ਡਾਕੀਆ-ਤਾਰ
2. ਠੀਕ ਸ਼ਬਦ ਚੁਣੋ:  
 (A) ਬੁਢਾ (B) ਬੁੱਡਾ (C) ਬੁੱਢਾ (D) ਬੁਡਾ
3. 'ਗੇਦ' ਸ਼ਬਦ ਨੂੰ ਸੁੱਧ ਕਰਨ ਲਈ ਕਿਹੜੇ ਲਗਾਖਰ ਦੀ ਵਰਤੋਂ ਕੀਤੀ ਜਾਵੇਗੀ:  
 (A) ਬਿੰਦੀ (B) ਟਿੱਪੀ (C) ਕੰਨਾ (D) ਅਧਕ
4. ਕਿਹੜਾ ਸ਼ਬਦ ਸਮਾਸੀ ਨਹੀਂ ਹੈ:  
 (A) ਗਰਮ-ਗਰਮ (B) ਗਰਮ-ਸਰਦ (C) ਗਰਮ-ਪਾਣੀ (D) ਗਰਮ-ਠੰਡਾ
5. 'ਕੁੜੱਤਣ' ਸ਼ਬਦ ਦਾ ਵਿਰੋਧੀ ਚੁਣੋ:  
 (A) ਨਮਕੀਨ (B) ਮਿੱਠਾ (C) ਮਿਠਾਸ (D) ਕੌੜਾ
6. ਕਿਹੜਾ ਸ਼ਬਦ 'ਲਾਭ' ਦਾ ਸਾਮਾਨਰਥੀ ਹੈ:  
 (A) ਵੇਚ (B) ਬਹੁਤ (C) ਘਾਟਾ (D) ਫਾਇਦਾ
7. ਪ੍ਰਸ਼ਨ-ਵਾਚਕ ਪੜਨਾਂਵ ਚੁਣੋ:  
 (A) ਉਹ (B) ਤੁਸੀਂ (C) ਕਿਹੜਾ (D) ਮੈਂ
8. ਸੰਖਿਆ-ਵਾਚਕ ਵਿਸ਼ੇਸ਼ਣ ਚੁਣੋ:  
 (A) ਇੱਕ (B) ਬਹੁਤ ਸਾਰੇ (C) ਕੋਈ ਕੋਈ (D) ਕਿਹੜਾ
9. 'ਆਈ ਚਲਾਈ ਕਰਨਾ' ਦਾ ਅਰਥ ਹੈ:  
 (A) ਜੋ ਕਮਾਉਣਾ, ਖਾ ਲੈਣਾ (B) ਆਉਣਾ ਜਾਣਾ  
 (C) ਸੁਨੇਹਾ ਭੇਜਣ (D) ਟੈਲੀਫ਼ੋਨ ਕਰਨਾ
10. ਅੰਦਰ ਹੋਵੇ ਸੱਚ ----- ਅਖਾਣ ਪੂਰਾ ਕਰੋ:  
 (A) ਤਾਂ ਕਿਸੇ ਨੂੰ ਨਾ ਦੱਸ (B) ਸਾਰਿਆਂ ਨੂੰ ਦੱਸ  
 (C) ਝੁਠ ਬੋਲਣ ਤੋਂ ਬਚ (D) ਤਾਂ ਕੋਠੇ ਚੜ੍ਹਕੇ ਨੱਚ

Directions for Q. Nos. 11-14: Replace the underlined words with a suitable phrasal verb out of the four choices given.

11. The children were keeping lots of sweets for a midnight feast.  
 (A) turning out (B) hoarding up (C) keeping up (D) sending off
12. Ramesh unexpectedly discovered the advert for the holiday.  
 (A) stumbled on (B) delved into (C) string along (D) fall for

13. It was a difficult decision, but Tara and Ramu decided to continue with their divorce.  
 (A) go through with (B) put up (C) take after (D) look through
14. Azahar passionately began telling a string of excuses when the manager asked him why he was late for work.  
 (A) set off (B) launched into (C) laid on (D) pressed against

Directions for Q.Nos. 15-17: Choose the correct opposite to the given word out of the four choices.

15. **Commendation:**  
 (A) appreciation (B) bias (C) despair (D) condemnation
16. **Introduce**  
 (A) begin (B) abolish (C) launch (D) complete
17. **Nauseous:**  
 (A) Deaf (B) Dumb (C) Noisy (D) Charming

Direction for Q.Nos. 18-20: Choose the correct sentence out of the four choices given for you in each question.

18. (A) Bread and butter were served to us.  
 (B) Bread and butter is his only food.  
 (C) Bread and butter have been his only food.  
 (D) Bread and butter are his only food.
19. (A) Each of the men was paid twenty rupees.  
 (B) Each of the men were paid twenty rupees.  
 (C) Each of the men have been paid twenty rupees.  
 (D) Each of the men are paid twenty rupees.
20. (A) I want that you should meet him. (B) I want you to meet him.  
 (C) I want you had met him. (D) I am wanting that you should meet him.
21. **How many National highways pass through Punjab**  
 (A) 13 (B) 12 (C) 14 (D) 16
22. **The Punjab topped all other states in India in the production of**  
 (A) Grapes (B) Kinnow (C) Apples (D) Strawberry
23. **In Which season is paddy sown in Punjab**  
 (A) Summer (B) Winter (C) Autumn (D) Spring
24. **Who was the king of Punjab when Alexander invaded Punjab**  
 (A) King Porus (B) Maharaja Ranjit Singh  
 (C) Maharaja Bhupinder Singh (D) Maharaja Dilip Singh

25. **Where is the biggest milk plant situated in Punjab?**  
 (A) Mohali (B) Amritsar (C) Verka (D) Moga
26. **Dasam granth is a compilation of how many books?**  
 (A) 18 (B) 19 (C) 20 (D) 22
27. **Punjab does not share its boundaries with which of the following state:**  
 (A) Himachal Pradesh (B) Uttrakhand  
 (C) Jammu & Kashmir (D) Rajasthan
28. **Besides Warris shah is famous for his "Kissa of Heer".**  
 (A) Peelu (B) Hashim (C) Damodar (D) Bulleh Shah
29. **Who Wrote Akbarnama?**  
 (A) Abdul fazal (B) Todar Mal (C) Akbar (D) Hussan Bano
30. **A.R. Rahman is not associated with which of the following films?**  
 (A) Ghajni (B) Rock Star (C) Slumdog Millionaire (D) Fashion
31. **Who among the following was the first speaker of the Lok Sabha?**  
 (A) M.A.Ayyangar (B) G.V.Mavalankar (C) Hukum Singh (D) N.Sanjiva Reddy
32. **The world's longest sea bridge is located in**  
 (A) Japan (B) Indonesia (C) China (D) New Zealand
33. **Who was the first Indian to reach Antarctica ?**  
 (A) Rakesh Sharma (B) G.S.Sirohi (C) B.K.Dutta (D) K.Karuna Nautial
34. **Who was the first Indian woman to swim across the English Channel?**  
 (A) Arati Saha (B) Rita Faria (C) Shipra Dutta (D) Shanta Rangaswami
35. **How many spokes are there in the Chakra of the Indian National Flag?**  
 (A) 20 (B) 24 (C) 32 (D) 18
36. **Who is considered the father of Sahatara (Sitar)?**  
 (A) Mian Tansen (B) Baiju Bawara  
 (C) Amir khusro (D) Bade Gulam Ali Khan
37. **Who is the author of the Book " Courts and their Judgements"?**  
 (A) Mr. Justic V.R.Krishna Iyer (B) Arun Shourie  
 (C) F.S.Nariman (D) Ram jethmalani
38. **What are blood corpuscles that help to build up resistance against diseases ?**  
 (A) Leucocytes (B) Monocytes (C) Neutrophils (D) Lymphocytes
39. **When were the Bharat Ratan and other national awards introduced?**  
 (A) 1950 (B) 1947 (C) 1954 (D) 1960

40. The full form of TRAI is :  
 (A) Transport Regulatory Authority of India  
 (B) Telecom Regulatory Authority of India  
 (C) Telecom Regulatory Agency of India  
 (D) Transport Regulatory Agency of India

Direction: Fill? with right choice for Q. Nos. 41 to 48

41.  $49204390?$   
 (A) 180 (B) 182 (C) 179 (D) 185
42.  $DILQTYBG?$   
 (A) O (B) I (C) J (D) P
43.  $ABCD : WXYZ :: EFGH : ?$   
 (A) STOU (B) STUV (C) STOP (D) STUE
44.  $AEZ : EIY :: IOX ?$   
 (A) UYZ (B) AEX (C) EIX (D) OUW
45.  $PAIN : MISERY :: ?$   
 (A) Disease : poverty (B) Despair : loneliness  
 (C) Ignorance : confusion (D) Superstition : peasants
46.  $GLOVE : HAND :: ?$   
 (A) Neck : collar (B) Shoe : lace (C) Coat : pocket (D) Socks : feet
47. If  $WHEEL = 10.6$  then  $BELT = ?$   
 (A) 32.2 (B) 30.5 (C) 9.75 (D) 8.25
48. Find the next term:  
 $1, 25, 81, 169, 289, ?$   
 (A) 324 (B) 400 (C) 361 (D) 441
49. If 'XYMNOPQ', is decoded as 'RHOUIGT' then 'OUTRIGHT' will be :  
 (A) MNQOXNYQ (B) MNOQXYNQ  
 (C) MNQXOPYQ (D) MNIOXYPQ
50. Find the odd one out  
 (A) 63852 (B) 85362 (C) 28365 (D) 28751
51. Labour efficiency variance is computed by multiplying the:  
 A) Standard Rate with the difference between standard labour hours and actual worked labour hours  
 B) Actual Rate with the difference between standard labour hours and actual worked labour hours  
 C) Standard Rate with the difference between standard labour hours and actual paid labour hours  
 D) Actual Rate with the difference between standard labour hours and actual paid labour hours

52. \_\_\_\_\_ shows the extent of change in EBIT as a result of change in sales volume  
 (A) Financial Leverage (B) Operating Leverage  
 (C) Combined Leverage (D) None of these
53. Which of the following can be used as a primary memory?  
 (A) Magnetic Tape (B) Semiconductor Memory  
 (C) Optical Disk (D) Hard Disk
54. To add two cells (A1 and A2) together in MS-Excel you use the following formula  
 (A) =A1 + A2 (B) =Add(A1+A2)  
 (C) =together(A1:A2) (D) A1 plus A2
55. In the formula =sum(E4:F7) in MS-Excel, how many cells are there?  
 (A) 2 (B) 5 (C) 8 (D) 10
56. If  $\tan \theta = 12/5$ , then value of  $\frac{1+\sin \theta}{1-\sin \theta}$   
 (A) 5 (B) 0 (C) -25 (D) 25
57. Two poles of height 6m and 11m stand vertically on a plane ground. If the distance between their feet is 12m, the distance between their tops is  
 (A) 12m (B) 13m (C) 14m (D) 11m
58. If  $f(x) = ax^2 + bx + c$  has no real zeros and  $a + b + c < 0$ , then  
 (A)  $c = 0$  (B)  $c > 0$  (C)  $c < 0$  (D) none of these
59. The value of k for which system of equations  $2x + 3y = 5$ ,  $4x + ky = 10$  has infinite number of solutions is  
 (A) 1 (B) 3 (C) 6 (D) 0
60. If the sum of  $n$  terms of an A. P. is  $3n^2 - n$  and common difference is 6, then its first term is  
 (A) 2 (B) 3 (C) 1 (D) 4
61. Which of the following is the latest buzzword among bankers?  
 (A) Social Banking (B) Financial inclusion  
 (C) Mass Banking (D) Rural Banking
62. What is Euro - III?  
 (A) European Currency (B) Group of European Countries  
 (C) European Film Festival (D) Pollution Control Scale
63. Budget which is directed towards long-term strategic goals is known as—  
 (A) Zero-base Budget (B) Capital Budget  
 (C) Rolling Budget (D) Master Budget
64. Memorandum of Association of any company does not contain  
 (A) Name clause (B) Place clause (C) Objective clause (D) Dividend clause

65. **Income of a religious trust is chargeable to tax as income of----**  
 (A) An association of persons (B) A body of individuals  
 (C) Individual (D) HUF
66. **Residential status of an assessee can be**  
 (A) Different for different previous years in the same assessment year  
 (B) Different for different assessment years  
 (C) Different for current years  
 (D) Different for previous years
67. **Merger of two entities engaged in unrelated business activities is known as:**  
 (A) Conglomerate Merger (B) Vertical Merger  
 (C) Horizontal Merger (D) Demerger
68. **'CENVAT' is related with---**  
 (A) Excise Duty (B) Money (C) Foreign Currency (D) Transport
69. **Which of the following is not a component of Economic Value Added?**  
 (A) Net sales (B) Net operating profit after tax  
 (C) Cost of Capital (D) Capital employed
70. **Cost of intangible fixed assets are ..... over their useful lives.**  
 (A) Depreciated (B) Amortised (C) Charged (D) Allocated
71. **A charge on movable goods in which the borrowers undertake to give their possession to the bank when directed, is known as:**  
 (A) Lien (B) Pledge (C) Hypothecation (D) Mortgage
72. **Accounting Standard – 14 is related with---**  
 (A) Amalgamation (B) Valuation of stock  
 (C) Depreciation Accounting (D) Valuation of Assets
73. **Which one of the following is Leverage Ratio?**  
 (A) Debt Equity Ratio (B) Current Ratio  
 (C) Operating Ratio (D) Inventory Ratio
74. **AS-3 is related with**  
 (A) Cash Flow Statement (B) Fund Flow Statement  
 (C) Stock (D) Depreciation Accounting
75. **Decrease in cost as a result of reduced volume of sales results in**  
 (A) Cost volume variance (B) Sales volume variance  
 (C) Sales price variance (D) Fixed overhead variance
76. **A firm will not have operating leverage if ----**  
 (A) Its ratio of fixed cost to total cost is nil  
 (B) Its ratio of variable cost to total cost is nil  
 (C) Its ratio of production cost to total cost is nil  
 (D) Its ratio of fixed cost to production costs is nil

77. **The concept of cost of capital can also be explained in terms of ..... cost.**  
 (A) Variable cost (B) Capital cost (C) Full cost (D) Opportunity cost
78. **Consolidated financial statements are prepared when a parent subsidiary relationship exists and is recognition of the accounting concept of**  
 (A) Business Entity (B) Going concern (C) Objectivity (D) Materiality
79. **An unidentifiable intangible asset is**  
 (A) Goodwill (B) Copyright (C) Trademark (D) Patent rights
80. **Unquoted non-trade investments can be shown at**  
 (A) Market value (B) Cost (C) Realisable value (D) Nominal value
81. **The accounting measurement that is not consistent with the going concern concept is**  
 (A) Realization (B) Historical cost (C) Liquidation value (D) Continuity
82. **Nonfund credit facility by a bank includes**  
 (A) Letter of credit (B) Bank guarantee (C) Both (A) and (B) (D) Bills discounting
83. **An insurance plan in which claims may arise either by death or maturity is a**  
 (A) Whole life Policy (B) Endowment Policy (C) Annuity Policy (D) Term insurance
84. **Under inflationary condition, FIFO method will lead to**  
 (A) Higher sales (B) Higher Profits (C) Lower sales (D) Lower profits
85. **Which of the following is termed as Dividend Irrelevance Theory?**  
 (A) Trade off Theory (B) M-M Hypothesis  
 (C) Pecking Order Hypothesis (D) Walter's Model
86. **Global Depository Receipts are**  
 (A) Advance payments by importers to exporter  
 (B) Receipts of goods delivered to importers  
 (C) Indirect investments in equity capital of a firm by foreigners  
 (D) A device used by a central bank to accumulate foreign exchange reserves.
87. **Beta in CAPM is a measure of**  
 (A) Systematic risk (B) Unsystematic risk (C) Total risk (D) All types of risks
88. **Bonus Shares are issued by the companies because**  
 (A) Surplus cash is available  
 (B) There are heavy accumulated general reserves  
 (C) There is heavy competition from similar companies  
 (D) They have very high gross profit ratio
89. **'Causa Proxima' implies that the loss must arise from**  
 (A) The nearest place (B) An ascertainable source  
 (C) Cause insured against (D) Unforeseen sources



90. **A scheme to monetise a house as an asset and specially the owner's equity in the house is known as**  
 (A) Reverse Mortgage (B) Equitable mortgage  
 (C) Mortgage by conditional sale (D) Simple mortgage
91. **Factoring owes its genesis to**  
 (A) Kumara Manglam Committee (B) Kalyan Sundram Committee  
 (C) Tondon Committee (D) Chandra Shekhar Committee
92. **An asset on lease as per As- 17 is recorded in the balance sheet of the lessor as**  
 (A) Physical asset (B) Receivables (C) Other asset (D) Investment
93. **Asset liability management frame work provides for measuring and monitoring**  
 (A) Liquidity Risk (B) Interest Rate Risk (C) Market Risk (D) Both (A) & (B)
94. **Credit rating refers to rating of**  
 (A) Debt instruments (B) Equity shares (C) Mutual funds (D) Both A & C
95. **Green shoe option is relevant in**  
 (A) Public issue of shares (B) Right issue of shares  
 (C) Security lending scheme (D) Mutual fund scheme
96. **Which of following is a fund based financial service?**  
 (A) Mutual funds (B) Depository services (C) Venture Capital (D) Credit rating
97. **Mutual funds in India are registered as a**  
 (A) Company (B) Partnership (C) HUF (D) Trust
98. **Factoring is related with**  
 (A) Receivables (B) Fixed asset (C) Share Capital (D) Contingent liability
99. **Depositories have some similarities with**  
 (A) Banks (B) Insurance Companies  
 (C) Financial Companies (D) Mutual Funds
100. **Red herring is a term used with issue of**  
 (A) Debentures (B) Shares (C) ADR (D) GDR

## ANSWER KEY CODE-4

Q.No.	ANS.	Q.No.	ANS.	Q.No.	ANS.	Q.No.	ANS.	Q.No.	ANS.
1	C	21	B	41	D	61	C	81	C
2	C	22	B	42	C	62	D	82	C
3	A	23	A	43	B	63	B	83	B
4	C	24	A	44	D	64	D	84	B
5	C	25	D	45	C	65	A	85	B
6	D	26	A	46	D	66	B	86	C
7	C	27	B	47	C	67	A	87	A
8	B	28	C	48	D	68	A	88	B
9	A	29	A	49	C	69	A	89	C
10	D	30	B	50	D	70	B	90	A
11	B	31	B	51	A	71	B	91	B
12	A	32	C	52	B	72	A	92	B
13	A	33	B	53	B	73	A	93	D
14	B	34	A	54	A	74	A	94	A
15	D	35	B	55	C	75	A	95	A
16	B	36	A	56	D	76	A	96	C
17	C	37	B	57	B	77	D	97	D
18	B	38	D	58	C	78	A	98	A
19	A	39	D	59	C	79	A	99	A
20	B	40	B	60	A	80	C	100	B