

**QUESTION BOOKLET AND ANSWER KEY
FOR RECRUITMENT TEST OF
Accountant
Code 9.4
HELD ON 9.12.2011**

1. 'ਸੋਹਲੇ ਗਾਉਣਾ' ਮੁਹਾਵਰੇ ਦਾ ਅਰਥ ਹੈ :
(A) ਉੱਚੀ ਬੋਲਣਾ (B) ਸਿਫਤ ਕਰਨੀਆਂ (C) ਨਿੰਦਿਆ ਕਰਨੀ (D) ਖੁਸ਼ੀ ਦੇ ਗੀਤ ਗਾਉਣੇ
2. 'ਵਿਸਮਿਕ' ਵਾਕ ਹੁੰਦੇ ਹਨ :
(A) ਜਿਹੜੇ ਉਦਾਸੀ, ਖੁਸ਼ੀ ਦੇ ਭਾਵਾਂ ਨੂੰ ਪ੍ਰਗਟ ਕਰਨ
(B) ਜਿਹੜੇ ਉਦਾਸੀ, ਖੁਸ਼ੀ, ਗਮੀ, ਹੈਰਾਨੀ ਅਤੇ ਚਿੰਤਾ ਦੇ ਭਾਵ ਪ੍ਰਗਟ ਕਰਨ
(C) ਜਿਹੜੇ ਕੇਵਲ ਖੁਸ਼ੀ ਦਾ ਸੰਕੇਤ ਕਰਨ
(D) ਜਿਹੜੇ ਕੇਵਲ ਉਦਾਸੀ ਦੇ ਹੀ ਭਾਵ ਵਿਅਕਤ ਕਰਨ
3. ਪੰਜਾਬੀ ਧੁਨੀਆਂ ਨੂੰ ਕਿੰਨੇ ਪ੍ਰਕਾਰ ਨਾਲ ਵੰਡਿਆ ਜਾਂਦਾ ਹੈ :
(A) ਤਿੰਨ (B) ਚਾਰ (C) ਦੋ (D) ਪੰਜ
4. 'ਪੁਆਧੀ' ਕੀ ਹੈ ?
(A) ਭਾਸ਼ਾ (B) ਖੇਤਰ (C) ਵਿਆਕਰਨ (D) ਉਪ-ਭਾਸ਼ਾ
5. ਪੰਜਾਬੀ ਵਿਆਕਰਨ ਅਨੁਸਾਰ 'ਕਿਉਂਕਿ' ਸ਼ਬਦ ਕੀ ਹੈ ?
(A) ਯੋਜਕ (B) ਸੰਬੰਧਕ (C) ਧਾਤੂ (D) ਪੜਨਾਂਵ

Directions Q.No. 6-8:-

Choose the correct synonym of the given word out of the four choices:

6. **Grudge**
A) Grievance (B) Greed (C) Gratitude (D) Gravity
7. **Impervious**
A) Relevant (B) Invulnerable to (C) Impertinent (D) Permeable
8. **Imperious**
A) Unaffected (B) Unhealthy (C) Commanding (D) Weak

Directions Q.No. 9-10:-

Choose the correct opposite of the given word out of the four choices:

9. **Impugn**
A) Reject (B) Select (C) Indict (D) Support
10. **Impunity**
A) Responsibility (B) Support (C) Correctness (D) Impudence
11. **Which part of the Ashoka's pillar at Sarnath has been taken for National Emblem of India?**
A) central portion (B) bottom portion (C) capital (D) complete pillar
12. **India became _____ country to have acquired nuclear powered submarines.**
A) sixth (B) fifth (C) fourth (D) third
13. **Match the following:**

1. FDI	a. N.K. Singh
2. Venture capital	b. Chandra Shekhar
3. Disinvestment	c. Tarapore
4. Capital Account convertibility	d. G.V. Rama Krishna
A) 1d, 2b, 3a, 4c	B) 1a, 2c, 3d, 4b
	C) 1d, 2c, 3a, 4b
	D) 1a, 2b, 3d, 4c

14. **While determining literacy rate, the age taken into account is**
 A) + 1 years B) + 5 years C) + 6 years D) + 7 years
15. **Which of the following states is on the south-west of Punjab?**
 A) Haryana B) Rajasthan C) Himachal Pradesh D) J and K
16. **Which one of the following statements is correct about Punjab?**
 A) Punjab has 85% of its area under cultivation and 2.6% of cropped area of whole country
 B) Punjab has 51% of its area under cultivation and 2.6% of cropped area of whole country
 C) Punjab has 70% of its area under cultivation and 1.6% of cropped area of whole country
 D) Punjab has 85% of its area under cultivation and 1.6% of cropped area of whole country
17. **Which three of the following rivers do not flow through Punjab?**
 A) Satluj, Chenab, Jhelum B) Chenab, Jhelum, Ravi
 C) Beas, Ravi, Jhelum D) Chenab, Ravi, Satluj
18. **An ad-valorem duty is tax basis of**
 A) price of commodity B) value added
 C) Unit of commodity D) advertisement expenses
19. **Which of the following does not have a common boundary with Bangladesh?**
 A) Meghalaya B) Mizoram C) Tripura D) Arunachal Pradesh
20. **The first nuclear reactor of India is named**
 A) Urvashi B) Apsara C) Kamini D) Rohini
21. **D. Udaya Kumar who designed symbol for Indian Rupee is**
 A) IIT post-graduate B) IIT drop out
 C) Diploma holder in designing from polytechnic D) MBA
22. **First Woman to climb Mount Everest is**
 A) Santosh Yadav B) Dina Vakel C) Bachhendri Pal D) Anna Chandi
23. **How many members can the President of India nominate to Rajya Sabha?**
 A) 2 B) 10 C) 12 D) 8
24. **After retirement a judge can undertake private practice of law**
 A) in the same court B) only in a lower court
 C) where ever he/she wished D) in another court of the same level or higher court
25. **Who was Indian leader who opposed organisation of Indian National Congress in 1885 along with Raja Shiva Prasad of Benaras?**
 A) Sayyid Ahmed Khan B) Badrudin Tyabji
 C) Nawab Abdul Latif D) Mohammad Ali Jinnah
26. **The doctrine of Swadeshi was first preached _____ and to _____**
 A) In 1866 ; save Indian economy
 B) In 1866 ; generate feeling of patriotism
 C) In 1870 ; protect Indian industries against slaughter of British Manufacturers
 D) In 1876 ; create feeling of Indianization.

27. In which city did representatives from the countries of the world meet and create the first international agreement on global warming?
 A) Rio de Janeiro, Brazil
 B) Paris, France
 C) Kyoto, Japan
 D) Kuala Lumpur, Malaysia

28. Match the following:

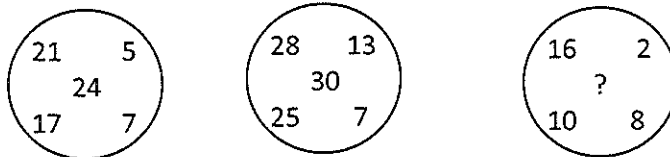
- | I | II |
|-------------------|-------------------|
| 1. Malaria | a. Bone Marrow |
| 2. Filariasis | b. Brain |
| 3. Encephalitis | c. Blood Cell |
| 4. Leukemia | d. Lymph node |
| A) 1c, 2d, 3b, 4a | B) 1c, 2d, 3a, 4b |
| | C) 1c, 2b, 3d, 4a |
| | D) 1a, 2b, 3c, 4d |

29. The Earth is third planet from the Sun and is located between
 A) Venus and Mars
 B) Mars and Jupiter
 C) Venus and Jupiter
 D) Mercury and Venus

30. 'Boston Tea Party' is associated with the
 A) French Revolution
 B) Russian Revolution
 C) American Independence
 D) Independence of Egypt

31. On the basis of following statement, which assumptions are implicit.
 Statement: "I want to present a book on techniques of yoga to Ajay on his birthday," said A.
 Assumptions: i) A will be invited by Ajay on his birthday
 ii) The person to whom the book is to be presented, is not keeping good health
 iii) Book is an acceptable gift for birthday
 A) all are implicit
 B) only i and ii are implicit
 C) only ii and iii are implicit
 D) only i and iii are implicit

32. Which number in the third set will replace the question mark



- A) 24
 B) 30
 C) 36
 D) 40

33. In a group of persons travelling in a bus, 6 persons can speak French, 15 can speak Spanish and 6 can speak English. In that group none can speak any other language. If 2 persons in the group can speak two languages and one person can speak all the three languages, then how many persons are there in the group
 A) 21
 B) 22
 C) 23
 D) 24

Directions: on the basis of following informations, find the correct conclusions in Q. No. 34-35.

- 'X \$ Y' means 'X' is not greater than 'Y'
 'X # Y' means 'X' is neither greater than nor smaller than 'Y'
 'X % Y' means 'X' is not smaller than 'Y'
 'X * Y' means 'X' is neither smaller than nor equal to 'Y'
 'X @ Y' means 'X' is neither greater than nor equal to 'Y'

34. **Statements:** D \$ K, H * B, K @ H
Conclusions: I B % K II B @K III H * D
 A) Only I and II are true B) only I and III are true
 C) all I, II and III are true D) none of these is true

35. **Statements:** F # M, M * J, P % F
Conclusions: I P * J II P % J III P # M
 A) only I is true B) only I and II are true
 C) only I and III are true D) one of these is true

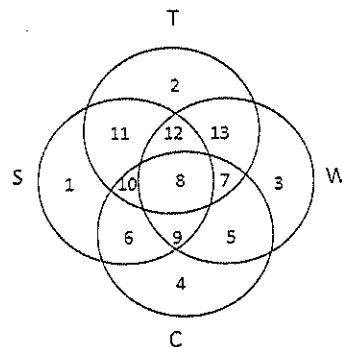
36. A monkey climbs 30 feet at the beginning of each hour and rests for a while when he slips back 20 feet before he again starts climbing at the beginning of next hour. If he begins his ascent at 8 a.m., at what time will he first touch flat at 120 feet high from the ground.
 A) 4 p.m. B) 5 p.m. C) 6 p.m. D) none of these

37. In a row of 40 boys, Satish was shifted 10 places to the right of Rohan and Kewal was shifted 10 places to the left of Vilas. If Vilas was 26th from left and there were three boys between Kewal and Satish after shifting, what was the position of Rohan in the row?
 A) 10th from the right end B) 10th from the left end
 C) 39th from the right end D) data inadequate

Directions: On the basis of following digit-letter-symbol sequence, answer Q.Nos. 38-39.
 R * T J L 2 \$ D = M # 8 C % B < K 1 + A W ? P E ÷ Q @ 7 F 6

38. Which of the following is 6th to the left of 18th element from the left end?
 A) % B) C C) 1 D) 8
39. If the first fifteen elements in the above sequence are written in reverse order, then which of the following will be 21st from the right end?
 A) 2 B) \$ C) = D) L
40. If you pick up from English alphabets, the 6th and 14th letters from right end and then pick up 5th and 20th letters from the left end and form a meaningful word. What is the 1st letter of that word?
 A) E B) M
 C) no word can be formed D) more than one word can be formed

Study the following diagram and answer Q.Nos. 41-43



- i) Circle S stands for households having scooter
- ii) Circle T stands for households having a TV set
- iii) Circle W stands for households having a washing machine
- iv) circle C stands for households having a Car

41. Households having scooter, T.V. set and washing machine and not car are represented by the region
 A) 4 B) 7 C) 11 D) 12
42. Households having T.V. Set but neither scooter nor washing machine are given by the region
 A) 2 B) 11 C) 12 D) 13
43. Household having a car, washing machine, TV set but not a scooter are represented by the region
 A) 8 B) 9 C) 7 D) none of these
44. A person starts from a point A and travels eastwards to B and then turns left and travels thrice that distance to reach C. He again turns left and travels five times the distance he covered between A and B and reaches his destination D. The shortest distance between the starting point and the destination is
 A) $\sqrt{306}$ Km B) 15 Km C) 12 Km D) 18 Km

On the basis of following informations, answer Q. Nos. 45-46:

Six persons A, B, C, D, E and F were playing a game. A's father, mother and uncle were in the group. There were two women. B, the mother of A, got more points than her husband. D got more points than E but less than F. Niece of E got the lowest points. Father of A got more points than F but could not win the game?

45. Who won the game?
 A) A B) B C) D D) F
46. Who is husband of B?
 A) C B) D C) E D) F
47. If 'A \$ B' means 'A' is brother of 'B', 'A @ B' means 'A' is wife of 'B', 'A # B' means 'A' is daughter of 'B' and 'A θ B' means 'A' is father of 'B', then which of the following expressions indicates the relationship 'K' is father-in-law of H?
 A) H @ J \$ L # P θ K B) H @ J \$ P θ L # K
 C) H @ P \$ J θ L # K D) H @ J \$ L # K θ P
48. Rewrite the word VOCALIST in the numeric form by writing its first four letter in the reverse order and then next four letters in the reverse by substituting I by 8, O by 1, L by 3, T by 2, V by 5, S by 7, A by 9, and C by 6.
 A) 96152783 B) 92156873 C) 96157683 D) 92156783
49. Find the odd number out
 (i) 15 (ii) 63 (iii) 143 (iv) 195 (v) 257
 A) (i) B) (v) C) (iii) D) (iv)
50. Complete the following series
 2 3 B - 6 - FG - 5D - 8 - HI
 A) C, 7, 4, E, 9 B) D, 8, 6, C, 7 C) E, 8, 7, 8, 9 D) W, 8, 7, I, L

51. Which of the following error affects the agreement of Trial balance?
 A) Error of omission
 B) Error of commission
 C) Error of principle
 D) Compensatory error
52. Adjustment entry to record interest on capital invested by owner will effect
 A) Trading and Profit & Loss A/c
 B) Trading and Balance Sheet
 C) Profit & Loss A/c and Balance Sheet
 D) Trading A/c, Profit & Loss A/c and Balance Sheet
53. Which of the following is not a component of cost of goods sold?
 A) Office overhead
 B) Selling overhead
 C) Factory overhead
 D) Direct expenses
54. Which of the following variance is usually not computed in respect of material?
 A) Usage variance
 B) Idle time variance
 C) Cost variance
 D) Mix variance
55. If a company is earning a profit of 100000 and its profit volume ratio is 25%, its margin of safety will be:
 A) 400000
 B) 250000
 C) 750000
 D) 600000
56. According to AS-3, cash collected through issue of shares is shown under the head of
 A) Cash from operating activities
 B) Cash from investing activities
 C) Cash from financing activities
 D) Cash from business activities
57. Which of the following financial source may be helpful in reducing the tax burden in future?
 A) Issue of equity shares
 B) Issue of preference share
 C) Issue of debenture
 D) Issue of sweat equity
58. The rate at which present value of cash inflow is equal to present value of outflow is known as:
 A) Return on equity
 B) Rate of gross profit
 C) Rate of return
 D) Internal rate of return
59. Valuation of goodwill is not required in case of
 A) Change in profit sharing ratio of partners
 B) Sale of business
 C) Realising cash from debtors
 D) Retirement of a partner
60. Current cost accounting method does not involve:
 A) Gearing adjustment
 B) Depreciation adjustment
 C) Cost of sale adjustment
 D) Leverage adjustment
61. Which of the following method is not used to keep the accounts of a dependent branch?
 A) Debtor system
 B) Creditor system
 C) Final account system
 D) Stock and debtors system
62. In which type of following transaction ownership is not assumed to be transferred
 A) Cash sale
 B) Credit sale
 C) Hire-purchase system
 D) Instalment purchase system

63. **LIFO method is suitable when**
 A) Goods are of perishable nature
 B) Calculation of remaining stock is required to be made at the lowest possible price
 C) Calculation of remaining stock is required to be made nearer to its market value
 D) Goods are non-perishable in nature
64. **The commission given to the consignee to meet any loss caused by bad debts is usually known as:**
 A) Del-credere commission
 B) Over-riding commission
 C) Ordinary commission
 D) Super commission
65. **Which of the following does not prepare account entitled as income and expenditure A/c.**
 A) A public limited company
 B) A charitable organisation
 C) A professional firm
 D) A welfare club
66. **Profit and loss on account of sale of depreciation fund investment is transferred to:**
 A) Profit & Loss A/c
 B) Asset A/c
 C) Depreciation fund A/c
 D) Trading A/c
67. **Income tax paid by a sole proprietor on his business income should be**
 A) Debited to Profit & Loss A/c
 B) Credited to Profit & Loss A/c
 C) Debited to Trading A/c
 D) Debited to Capital A/c
68. **Trade expenses are shown in**
 A) Debit side of Trading A/c
 B) Credit side of Trading A/c
 C) Debit side of Profit & Loss A/c
 D) Credit side of Profit & Loss A/c
69. **Bank reconciliation statement is prepared by the:**
 A) Banker
 B) Customer of the bank
 C) Reserve bank of India
 D) Creditors of bank's customer
70. **The process of issuing a formal certificate of dishonour by a notary public to the holder of a bill is known as:**
 A) Noting
 B) Protesting
 C) Marking
 D) Endorsing
71. **An entry which is recorded in both the sides of three-column cash book is known as:**
 A) Contra entry
 B) Complementary entry
 C) Opposite entry
 D) Compound entry
72. **The practice of appending notes regarding contingent liability in accounting statements is in pursuant to:**
 A) Convention to consistency
 B) Convention of conservatism
 C) Money measurement concept
 D) Convention of full disclosure
73. **Payment of unrecorded liability on dissolution of a firm is debited to:**
 A) Revaluation A/c
 B) Realisation A/c
 C) Partner's capital A/c
 D) Liability A/c
74. **A, B and C are partners sharing profit and loss in the ratio of 2:2:1. C retires. The new profit sharing ratio will be:**
 A) 2:1
 B) 1:1
 C) 1:2
 D) 3:2

75. **Repair to the machinery should be apportioned to different departments according to**
 A) Number of machines
 B) Value of machinery
 C) Floor area of machinery
 D) Insurance value of machinery
76. **The calculation of days from the date of transaction to the date of settlement is made by**
 A) Forward method
 B) Perpetual method
 C) Époque method
 D) Daily balance method
77. **Cost incurred on direct material is:**
 A) Variable cost
 B) Fixed cost
 C) Imputed Cost
 D) Fixed overhead
78. **Under VED technique of material control, 'V' stands for**
 A) Very
 B) Vital
 C) Variable
 D) Vast
79. **Carrying cost does not include:**
 A) Cost of storage
 B) Cost of spoilage in stores and handling
 C) Transportation cost
 D) Cost of placing orders
80. **Which of the following is not a variant of piece rate system?**
 A) Straight piece rate system
 B) Taylor system
 C) Gant's task and bonus plan
 D) Flat time rate system
81. **Under target costing cost is derived from:**
 A) A competitive market price
 B) Cost incurred by competitors
 C) Variable cost of product
 D) Fixed cost of product
82. **Who is not a party to bill of exchange?**
 A) Drawer
 B) Drawee
 C) Investor
 D) Endorser
83. **In sugar manufacturing, production of molasses used for industrial alcohol is an example of:**
 A) By-product
 B) Co-product
 C) Scrap
 D) Waste
84. **Which of the following is not true in respect of marginal costing?**
 A) Difference between sales and variable cost is contribution
 B) Only variable cost are charged to products
 C) Establishes the relation among cost, volume and profit
 D) Marginal cost per unit changes with the change in the level of output
85. **Break-even point in units is calculated through dividing fixed cost by**
 A) Contribution per unit
 B) Selling price per unit
 C) Total variable cost
 D) Profit volume ratio
86. **Responsibility centers do not include:**
 A) Cost (expense) centre
 B) Revenue centre
 C) Investment centre
 D) Liability centre
87. **A budget that gives different budgeted costs for different level of activity, is known as**
 A) Flexible budget
 B) Cash budget
 C) Zero base budgets
 D) Master budget

88. Which of the following is not an asset for the company?
 A) Patents B) Brand C) Goodwill D) Bad debts
89. Refund of tax is a:
 A) Non-operating income B) Operating income
 C) Capital revenue D) Liability
90. Any difference in the trial balance is temporarily transferred to:
 A) Drawings A/c B) Suspense A/c C) Capital A/c D) Reserve A/c
91. To view the licensing menu in tally, the sequence to be followed is:
 A) Gateway of tally → F12: Configure → Licensing
 B) Gateway of tally → F11: Configure → Licensing
 C) Gateway of tally → F13: Configure → Licensing
 D) Gateway of tally → F5: Configure → Licensing
92. In horizontal button bar of tally 'M' stands for:
 A) Many users B) Main area C) Upload D) E-mails to mail any report
93. Which of the following is used to change the date?
 A) F1: Date B) F1: Period C) F2: Date D) F2: Period
94. Which of the following is used to select or modify different features of a company?
 A) F11: Features B) F2: Features C) F6: Features D) F4: Features
95. Which of the following is used to change the parent group?
 A) F4: Parent B) F4: New Parent C) F7: Parent D) F7: New Parent
96. Which of the following is not correct, in respect of tally?
 A) Duplicate ledger name is not allowed
 B) Longer name can be adjusted due to horizontal compression
 C) Punctuation is ignored by tally
 D) LTC and L.T.C. are different
97. To delete a ledger the command to be used is
 A) Ctr+D B) Alt+D C) Ctr+N D) Alt+N
98. For speedy data entry, when one does not need the name of ledger, the key used is
 A) F6: Skip Names B) F3: Skip Names
 C) F1: Skip Names D) F2: Skip Names
99. Return outward should be allocated to
 A) Purchase A/c B) Sales A/c C) Asset A/c D) Capital A/c
100. Which of the following is not used to create vouchers related to inventory?
 A) F7:Stk Jrnl B) F8: Goods Out C) F9 Goods Out D) F10: Phys Stk

AKey 9.4

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