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

2022

TEST BOOKLET

TEST BOOKLET SERIES

C

Time allowed : 2½ hours

Full marks : 200

Answer *all* the questions.

Questions are of equal value.

105163

Serial No. :...............................

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 OMR Sheet supplied for the purpose.

3. Before you proceed to mark in the OMR Sheet in response to various items in the Test Booklet, you have to fill in some particulars in the OMR Sheet. *Do not fold the OMR 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 you to be correct or the best. Now darken the circle corresponding to the letter of the selected answer in the OMR Sheet with **Black Ball Point Pen**.

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. If more than one circle is encoded for a particular answer, it will be treated as a wrong answer. Use of whitener is strictly prohibited.

6. *There will be negative marking of $\frac{1}{3}$ mark for each wrong answer.*

7. *There are blank pages at the end of this Booklet for Rough Work.*

8. *The OMR 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.*

1. If $\sigma_x = 5$, $\sigma_y = 4$ and $b_{xy} = 0.75$, then $r = ?$

- (A) 0·6
- (B) 0·0375
- (C) 0·9375
- (D) None of the above

2. Change the following sentence into an Affirmative one:

It is not always easy in company to speak freely.

- (A) Is it always easy in company to speak freely.
- (B) It is often difficult in company to speak freely.
- (C) It is always difficult in company to speak freely.
- (D) Seldom it is difficult in company to speak freely.

3. Choose the correct pair of antonyms from the pairs given below.

- (A) evince — convince
- (B) vicissitude — violate
- (C) binding — binary
- (D) dissuade — persuade

4. 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

5. Change the following statement into a question:

We bleed when we are pricked.

- (A) Don't we bleed when we are pricked?
- (B) Do we bleed when we are pricked?
- (C) Have we bled when we are pricked?
- (D) Haven't we bled when we are pricked?

6. Bonus shares can be issued by a company

- (A) out of the reserves created by revaluation of fixed assets.
- (B) out of share premium not collected in cash.
- (C) without any provision for it in the Articles of Association of the company.
- (D) out of free reserves built out of genuine profit.

7. Finance Commission is a constitutional body for the purpose of allocation of certain revenue resources between the Union and the State Governments. It was established under Article _____ of the Indian Constitution by the Indian President.

- (A) Article 279
- (B) Article 281
- (C) Article 280
- (D) Article 282

8. Identify the transaction that has no effect on Current Ratio:

- (A) Preference shares redeemed
- (B) Bills receivables collected
- (C) Motor Car sold for cash
- (D) Machinery bought for cash

9. If $A = \begin{bmatrix} 1 & 2 \\ 3 & 1 \end{bmatrix}$, then $A^2 = ?$

(A) $\begin{bmatrix} 1 & 4 \\ 9 & 1 \end{bmatrix}$

(B) $\begin{bmatrix} 7 & 4 \\ 6 & 7 \end{bmatrix}$

(C) $\begin{bmatrix} 5 & 5 \\ 5 & 10 \end{bmatrix}$

(D) None of the above

10. Fill in the blank with the appropriate preposition from those given below:

Birds and animals live in the lap _____ nature.

(A) in

(B) of

(C) on

(D) for

11. According to the Fifteenth Finance Commission Report States' share at ___ percent of divisible pool comes to 42.2 lakh crore.

(A) 40

(B) 41

(C) 42

(D) 43

12. The production of oil in the third quarter of a year is 60 tons. If the seasonal index of the third quarter is 120, then the deseasonalised value of that production is

(A) 72 tons

(B) 50 tons

· (C) 45 tons

(D) None of the above

13. Change the following statement into a question:

Everybody knows the name of Rabindranath Tagore.

(A) Don't you know the name of Rabindranath Tagore?

(B) Doesn't everybody know the name of Rabindranath Tagore?

(C) Is there anybody that doesn't know the name of Rabindranath Tagore?

(D) Who does not know the name of Rabindranath Tagore?

14. Change the voice:

Rome was not built in a day.

(A) They have not built Rome in a day.

(B) They did not build Rome in a day.

(C) They could not build Rome in a day.

(D) They were not building Rome in a day.

15. The annual rent of a perpetual annuity is ₹ 4,000. What is its value if the interest being compounded at 5% p.a.?

(A) ₹ 50,000

(B) ₹ 60,000

(C) ₹ 70,000

(D) ₹ 80,000

16. Which state/UT has become the 1st 'Har Ghar Jal' state by providing FHTCs to every rural household?

(A) Ladakh

(B) Maharashtra

(C) Goa

(D) Puducherry

17. The advantage of double entry system is

(A) arithmetical accuracy of records.

(B) lesser possibility of fraud.

(C) helping users of accounting information.

(D) All of the above

18. If two linear regression equations are same, then $r = $?

    (A) 1

    (B) -1

    (C) ± 1

    (D) 0

19. Arrange these group of words in their correct order to form a logical sentence:

        P. with discovering

        Q. is credited

        R. Isaac Newton

        S. the law of gravity

    (A) QRPS

    (B) RQPS

    (C) SQRP

    (D) PSQR

20. Select the word which is similar in meaning to 'Exude':

    (A) Overflow

    (B) Outflow

    (C) Ooze

    (D) Occlude

21. Which term of the G.P. 3, 9, 27, ..., ... is 2187?

    (A) 9th

    (B) 8th

    (C) 7th

    (D) None of the above

22. Choose the correct option to complete sentence:

    Many a flower _____ unseen.

    (A) blush

    (B) blushes

    (C) do blush

    (D) have been blushing

23. Which of the following has approved a $15·6 billion support package for Ukraine to assist the country's economic recovery?

    (A) World Bank

    (B) ADB

    (C) IMF

    (D) None of the above

24. The power to dispense with detailed audit of any accounts or transaction is derived by C&AG of India under _____ of DPC act.

    (A) Section 22

    (B) Section 23

    (C) Section 24

    (D) Section 25

25. Change the voice:

    Shall we help her?

    (A) Will she be helped by us?

    (B) Shall she be helped by us?

    (C) Would her be helped by us?

    (D) Should her be helped by us?

26. If $5414a6$ is a perfect square, find the missing digit a.

    (A) 1

    (B) 3

    (C) 7

    (D) 9

27. Which Article of the Indian Constitution states the duties and powers of the Comptroller and Auditor-General of India?

    (A) Article 148

    (B) Article 150

    (C) Article 151

    (D) Article 149

28. Where Prarthana Samaj was founded at first?

    (A) Madras

    (B) Bombay

    (C) Andhra

    (D) Gujarat

29. Choose the correct option to complete sentence:

The father with his sons _____ .

    (A) was sleeping

    (B) have slept

    (C) are sleeping

    (D) sleep

30. Fill in the blanks in the following sentence with the appropriate phrases:

I wish it _____ Sunday today _____ we _____ do _____ things together.

    (A) was; that; can; few

    (B) is; then; shall; few

    (C) were a; so that; could; a few

    (D) is a; that; will; some few

31. Look carefully for the pattern and then choose which pair of numbers comes next:

    1   10   7   20   13   30   19

    (A) 25   40

    (B) 40   25

    (C) 25   31

    (D) 40   50

32. The Profit-Volume-Ratio in Marginal Costing can be improved by

    (A) Increasing Selling Price

    (B) Increasing Variable Cost

    (C) Lowering Fixed Cost

    (D) Decreasing Selling Price

33. Which of the following statements are true about marginal costing?

    (A) In marginal costing fixed costs are treated as product costs.

    (B) Marginal costing is an independent system of costing.

    (C) The elements of cost in marginal costing are divided into fixed and variable components.

    (D) All of the above

34. 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

35. In the calculation of return on shareholders investment, the referred investment deals with

    (A) all reserves

    (B) preference and equity capital only

    (C) all appropriations

    (D) All of the above

36. The Fifteenth Finance Commission Report has recommended that health spending by States should be increased to more than _____ per cent of their budget by 2022.

    (A) 10

    (B) 11

    (C) 9

    (D) 8

37. Contribution Margin in marginal costing is also known as _____

    (A) Net Income

    (B) Gross Profit

    (C) Marginal Income

    (D) None of the above

38. Who wrote 'India's Struggle for Independence'?

    (A) Sumit Sarkar

    (B) R. C. Majumdar

    (C) Bipan Chandra

    (D) K. M. Panikkar

39. In the debt-equity ratio, external equity refers to

    (A) only debentures

    (B) only current liabilities

    (C) debentures & current liability

    (D) reserves

40. Replace the underlined word with the appropriate idioms from those given below:

He knows the <u>details</u> of the matter.

    (A) ins and outs

    (B) outs and ins

    (C) odds and ins

    (D) far ends

41. Gomia in Jharkhand is known for

    (A) Coalfield

    (B) Manganese mining

    (C) Fertilizer plant

    (D) Explosive factory

42. Who among the following was not associated with Indian Association?

    (A) Ananda Mohan Bose

    (B) Sisir Kumar Ghosh

    (C) Dwarkanath Gangopadhyay

    (D) Krishnamohan Banerji

43. Given that Fixed assets are at Rs. 6,00,000; Current assets are Rs. 4,00,000; share capital is Rs. 5,00,000; Fixed liabilities are Rs. 2,50,000; Current liabilities are Rs. 2,50,000;—the solvency ratio will be

    (A) 20%

    (B) 30%

    (C) 40%

    (D) 50%

44. When is the report submitted by the Finance Commission available in the public domain?

    (A) After the submission of the report to the President

    (B) After the approval of the President

    (C) After it is presented to Prime Minister

    (D) After the report is tabled in the Parliament

45. The main objective of providing depreciation is

    (A) to calculate profit.

    (B) to show the true financial position in the balance sheet.

    (C) to reduce tax burden.

    (D) to provide funds for replacement of fixed assets.

46. Which Viceroy denounced the charge at the Indian National Congress of representing a 'microscopic minority'?

    (A) Dufferin

    (B) Lord Curzon

    (C) Irwin

    (D) Willingdon

47. The Comptroller and Auditor-General (CAG) of India can be removed from office only by the

    (A) President on the advice of the Union Cabinet.

    (B) Chief Justice of the Supreme Court.

    (C) President of India after an address in both Houses of Parliament.

    (D) President on the advice of Chief Justice of India.

48. What number should come next in the sequence 3, 7, 13, 27, 53, _____?

    (A) 105

    (B) 106

    (C) 107

    (D) 108

49. Name the 1st Indian state which has granted "Industry" status to "sports" recently to boost the sports sector.

    (A) Uttar Pradesh

    (B) Mizoram

    (C) Maharashtra

    (D) Punjab

50. Change the following sentence into an Affirmative one:

    None but the brave deserves the fair.

    (A) If one is brave, he deserves the fair.

    (B) Only the brave deserves the fair.

    (C) Bravery deserves the fair.

    (D) A brave soul deserves the fair.

51. If $A = 2\begin{bmatrix} 2 & 1 \\ 1 & 3 \end{bmatrix}$, then $|A| = ?$

    (A) 10

    (B) 20

    (C) – 10

    (D) – 20

52. Who has launched the 'Grand Innovation Challenge'?

    (A) NITI Aayog

    (B) Ministry of Science and Technology

    (C) PMO

    (D) Atal Innovation Programme

53. Change the following sentence into an Affirmative one:

    He never neglects his lessons.

    (A) He is never unmindful about his lessons.

    (B) Does he ever care for his lessons.

    (C) He is always negligent about his lessons.

    (D) He always minds his lessons.

54. In January, 2022 which country took over the G7 Presidency?

    (A) Netherlands

    (B) Germany

    (C) Austria

    (D) France

55. The first two moments of a distribution about 2 are 1 and 17 respectively. The standard deviation of the distribution is

    (A) 4

    (B) ± 4

    (C) 16

    (D) ± 16

56. Which of the following items is shown in the profit and loss appropriation account?

    (A) Dividends declared

    (B) Discount on issue of shares

    (C) Non-operating expenses

    (D) Current assets

57. Replace the underlined verb with the appropriate phrasal verb from those given below:

    They postponed the meeting because of the chairman's illness.

    (A) put down

    (B) put off

    (C) put up

    (D) put by

Please Turn Over

58. In cash system of accounting, entries all recorded

(A) when income is earned by a business.

(B) on the basis of actual receipt and payment of cash.

(C) when the order for goods to be purchased is placed.

(D) when the order for goods to be sold is received.

59. Which of the following is a comprehensive project released by NITI Aayog for introducing system-wide governance transformation in school education?

(A) NMSA

(B) AIM

(C) SATH-E Project

(D) UDAN

60. Change the following sentence into a Negative one:

Every rose has a thorn.

(A) There is no rose without a thorn.

(B) If there is a rose, it is not without a thorn.

(C) Roses and thorns are synonymous.

(D) No rose, no thorn.

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

(A) Section 20

(B) Section 21

(C) Section 23

(D) Section 24

62. Change the degree of the following sentence:

Gold is one of the most precious metals.

(A) Very few metals are as precious as gold.

(B) Gold is more precious than most other metals.

(C) Both (A) and (B)

(D) None of the above

63. Dividing the net profit by the paid up amount of equity share capital yields is—

(A) temporary investment

(B) earning per share

(C) rate of return on equity share capital

(D) None of the above

64. Who wrote the article entitled "Why I am an Atheist"?

(A) Bhagat Singh

(B) Chandra Sekhar Azad

(C) Bhagabati Charan Vora

(D) Ramprasad Bismil

65. If $r = 0.4$, $cov(x, y) = 10$ and SD $(y) = 5$, then variance $(x) = ?$

(A) $\sqrt{5}$

(B) 5

(C) 25

(D) 16

66. Accounting rules, practices and conventions should not change from one year to another as per

(A) convention of full disclosure

(B) convention of materiality

(C) convention of conservation

(D) convention of consistency

67. An expenditure in the nature of revenue enhancing activity is normally regarded as a

(A) Revenue Expenditure

(B) Capital Expenditure

(C) Deferred Revenue Expenditure

(D) None of the above

68. If the arithmetic mean of 7, $(x-3)$, 10, $(x+3)$ and $(x-5)$ be 15, then their median is

(A) 10

(B) 12

(C) 14

(D) 16

69. Which Governor General's name was associated with the annexation of Punjab during Company's rule?

(A) Lord Hastings

(B) Lord Amherst

(C) Lord Dalhousie

(D) Lord Hardinge

70. Change the following question into a statement:

Isn't Mt. Everest the highest mountain peak in the universe?

(A) Mt. Everest has been the highest mountain peak in the universe.

(B) Mt. Everest was the highest mountain peak in the universe.

(C) Mt. Everest had been the highest mountain peak in the universe.

(D) Mt. Everest is the highest mountain peak in the universe.

71. A new sequence is obtained from the sequence of positive integers {1, 2, 3, ...} by deleting all the perfect squares. Then the 2023-rd term of the new sequence is

(A) 2066

(B) 2067

(C) 2068

(D) 2070

72. If $^np_r = 336$ and $^nc_r = 56$, then $r = ?$

(A) 6

(B) 3

(C) 2

(D) 4

73. NITI Aayog is set to bring model act for which of the following?

(A) Farm land leasing

(B) Agricultural market

(C) Crop Insurance and disaster relief

(D) All of the above

74. Variable is a

(A) measurable characteristic.

(B) non-measurable characteristic.

(C) Both (A) and (B)

(D) None of the above

75. Return on total assets ratio is equal to _____ divided by total assets.

(A) current liabilities

(B) current assets

(C) earning per share

(D) net income before preferance dividend and interest paid

76. Look carefully for the pattern and then choose which pair of numbers comes next:

9   12   11   14   13   16   15

(A) 14   13

(B) 18   21

(C) 18   17

(D) 17   18

77. The mean of a Poisson distribution is 4. Then its standard deviation is

(A) 16

(B) 4

(C) 2

(D) $\sqrt{2}$

78. NITI Aayog has signed a MoU with which of the following State Governments for creating an online dashboard for the 115 most backward districts of India?

(A) Maharashtra

(B) Uttar Pradesh

(C) Andhra Pradesh

(D) Karnataka

79. Authority for C&AG to audit all transaction of the Union and of the State and Union Territories relating to contingency-funds and public accounts is derived from _____ of C&AGs (DPC) Act.

(A) Section 2 (e)

(B) Section 14

(C) Section 13

(D) None of the above

80. Which of the following corporations is fully audited by Comptroller and Auditor General of India (CAG)?

(A) Reserve Bank of India

(B) Life Insurance Corporation

(C) Air India

(D) State Bank of India

81. The movement among the Oraons of Chote Nagpur was started in 1914 by

(A) Jatra Bhagat

(B) Birsa Munda

(C) Aluri Sitaram Raju

(D) Kuhammed Haji

82. Who appoints the Comptroller and Auditor General of India?

(A) Chief Justice of India

(B) Union Cabinet

(C) President of India

(D) Parliament

83. Factor Reversal Test of index number formula is satisfied by

(A) Laspeyres' index number.

(B) Paasche's index number.

(C) Edgeworth–Marshall's index number.

(D) Fisher's index number.

84. Which one of the following is an example of source of funds?

(A) Decrease in share capital

(B) Increase in long-term liabilities

(C) Decrease in long-term liabilities

(D) Increase in fixed assets

85. In which state the density of population was lowest in 2011?

(A) Arunachal Pradesh

(B) Jammu and Kashmir

(C) Mizoram

(D) Sikkim

86. Unpaid calls are shown in the balance sheet of a company

(A) by adding it to the share capital.

(B) by deducting it from the called-up share capital.

(C) under the head 'current assets'.

(D) under the head 'current liabilities'.

87. Replace the underlined verb with the appropriate phrasal verb from those given below:

I hope your mother will <u>recover</u> soon.

(A) go round

(B) bring round

(C) see round

(D) come round

88. The return on investment may be calculated as

(A) Net Profit before interest, tax & dividend/Capital Employed

(B) Net Profit after interest, tax & dividend/shareholders fund

(C) (Net Profit–preferance dividend)/No. of equity shares

(D) Return on Investment/Net Profit Ratio

89. Replace the underlined verb with the appropriate phrasal verb from those given below:

None can <u>tolerate</u> insult.

(A) put with

(B) turn with

(C) put up with

(D) come with

90. Select the word which is similar in meaning to 'Condone':

(A) Appoint

(B) Pardon

(C) Refuse

(D) Glorify

91. If $A : B = 3 : 4$ and $B : C = 2 : 3$, then $A : C = ?$

(A) 1 : 2

(B) 2 : 1

(C) 3 : 2

(D) None of the above

92. Replace the underlined verb with the appropriate phrasal verb from those given below:

Have you <u>read</u> the book?

(A) go through

(B) went through

(C) come through

(D) gone through

93. In which year was "The Comptroller and Auditor-General (Duties, Powers and Conditions of Service) Act" passed?

(A) 1976

(B) 1973

(C) 1971

(D) 1978

94. The Fifteenth Finance Commission Report is organised in _____.

(A) six volumes

(B) three volumes

(C) four volumes

(D) five volumes

95. 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

96. Rewrite the following sentence in the comparative degree:

This is one of the easiest subjects.

(A) Very few subjects are as easy as this.

(B) This is easier than any other subjects.

(C) This is easier than all other subjects.

(D) This is easier than most other subjects.

97. Which movement of Gandhiji witnessed the setting up of 'sibirams' (military style camps)?

(A) Champaran Satyagraha

(B) Vaikam Satyagraha

(C) Salt Satyagraha in Andhra

(D) Dharasana Satyagraha

98. Turn the following sentence into a question: He asked me whether I was going to my aunt's house.

(A) He asked me, "You are going to your aunt's house?"

(B) He asked to me, "You are going to your aunt's house?"

(C) He asked me, "Are you going to your aunt's house?"

(D) He asked me, "Whether are you going to your aunt's house?"

99. Premium paid on the life insurance policy of the proprietor of a business is

(A) taken to the Trading Account.

(B) taken to the Profit & Loss Account.

(C) taken to the Balance Sheet and shown as an asset.

(D) treated as 'drawings' and in shown by way of deduction from the capital account.

100. Change the voice:

I know that he did the work.

(A) It is known to me that the work was done by him.

(B) That the work was done by him is known to me.

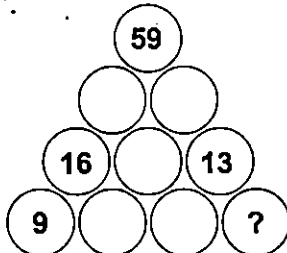(C) Both (A) and (B)

(D) None of the above

101. Replace the underlined verb with the appropriate phrasal verb from those given below:

Many delegates have already <u>arrived</u> at the venue.

(A) turned up

(B) turn up

(C) turn to

(D) turned to

102. Direction: The number in each circle in the number pyramid is the sum of the two numbers just below it.

Few of the numbers in a number pyramid are filled in. Find the number in the position marked "?".

(A) 4

(B) 5

(C) 6

(D) 7

103. Inventory is valued at cost or market price whichever is lower. This principle of valuation is based on the accounting convention of

(A) Consistency

(B) Full disclosure

(C) Conservatism

(D) Materiality

104. Replace the underlined verb with the appropriate phrasal verb from those given below:

The brave never <u>surrenders</u> to evil.

(A) gives up

(B) gives to

(C) gives with

(D) gives in

105. The issue of equity capital in exchange of plant and machinery will cause the return on equity capital to

(A) fluctuate till it reaches zero

(B) decrease

(C) increase

(D) remain unchanged

106. $A - (B \cup C) =$

(A) $(A - B) \cup (A - C)$

(B) $(A - B) \cap (A - C)$

(C) $(A - B) \cup C$

(D) None of the above

107. What does ROI take into account?

(A) Net fixed assets

(B) Shareholder's investment

(C) Net Worth

(D) Operating Expenses

108. Replace the underlined words with the appropriate idioms from those given below:

The patient will feel better <u>soon</u>.

(A) by and large

(B) by and by

(C) by dint of

(D) by far

109. Choose the correct option to complete sentence:

The French _____ noted for food and fashion.

(A) are

(B) is

(C) was

(D) has

110. In a row 'A' is in the 11th position from the left and 'B' is in the 10th position from the right. If 'A' and 'B' interchange, then 'A' becomes 18th from the left. How many persons are there in the row other that 'A' and 'B'?

(A) 27

(B) 26

(C) 25

(D) 24

111. The geometric mean of the numbers 2, 9, and 12 is

(A) 7·67

(B) 6

(C) −6

(D) ± 6

112. The quartile deviation of the observations 1, 2, 3, 4, 5, 6 and 7 is

(A) 1

(B) 2

(C) 4

(D) 3

113. Which of the following is the test of long term liquidity of a business?

(A) Intrust Coverage Ratio

(B) Stock Turnover Ratio

(C) Operating Ratio

(D) Current Ratio

114. Fill in the blank in the series looking at both the letter pattern and the number pattern.

B_2CD, _____, BCD_4, B_5CD, BC_6D

(A) B_2C_2D

(B) BC_3D

(C) B_2C_3D

(D) BCD_7

115. What kind of a sentence is the following: Although there is a heatwave, I will still go to school.

(A) Simple sentence

(B) Compound sentence

(C) Complex sentence

(D) Exclamatory sentence

116. Choose the correct option to complete sentence:

The man with the roses _____ like your brother.

(A) look

(B) looks

(C) looking

(D) have been looking

117. If A and B be two independent events and $P(A) = 0.2$, $P(B) = 0.3$, then $P(A \cup B) = ?$

(A) 0·5

(B) 0·56

(C) 0·44

(D) 0·6

Please Turn Over

118. Nazca Lines in the UNESCO heritage site located in which country?

(A) Mozambique

(B) Peru

(C) Iraq

(D) Egypt

119. If bad debts appear outside the trial balance as an adjustment, then it is adjusted as

(A) by debiting bad debts account and crediting sundry debtors account.

(B) by debiting to bad debts account only.

(C) by debiting to sundry debtors account only.

(D) by debiting to sundry debtors account and crediting to bad debts account.

120. Fill in the blank with the correct modal verb:

Make haste lest you _____ late.

(A) may not get

(B) might not get

(C) should get

(D) should not

121. What number should come next in the sequence 2, 5, 10, 17, 26, _____?

(A) 33

(B) 35

(C) 36

(D) 37

122. Change the degree of the following sentence:

He is as ferocious as a tiger.

(A) A tiger is not as ferocious as him.

(B) A tiger is not more ferocious than he.

(C) A tiger is not more ferocious than him.

(D) He is more ferocious than a tiger.

123. Replace the underlined verb with the appropriate phrasal verb from those given below:

He has <u>rejected</u> the offer from the foreign company.

(A) turned down

(B) brought down

(C) gone down

(D) made down

124. The sum of the binomial coefficients in the expansion of $(a + x)^7$ is

(A) 64

(B) 128

(C) 256

(D) 127

125. Replace the underlined word with the appropriate idioms from those given below:

He was <u>perplexed</u> at the news of his failure.

(A) at length

(B) at fault

(C) at home

(D) at his wit's end

126. When the proprietor withdraws or takes away some goods from the business for personal use or consumption, the withdrawals are recorded at _____.

(A) selling price

(B) cost price

(C) selling price or cost price, whichever is higher

(D) selling price or cost price, whichever is lower

127. Which of the following National Parks has got a fernarium in April 2023 with 52 varieties of ferns planted in it?
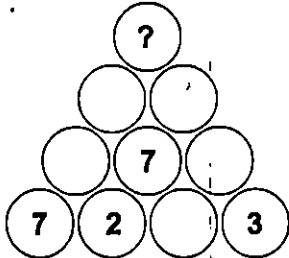
(A) Bandhavgarh National Park

(B) Kaziranga National Park

(C) Eravikulam National Park

(D) Sundarban

128. In accrual basis of accounting, the financial effect of the transaction is recorded in the books _____.

  (A) as and when they occur.

  (B) on the basis of actual receipt and payment of cash.

  (C) on confirmation of orders but before the receipt of goods.

  (D) All of the above

129. Direction: The number in each circle in the number pyramid is the sum of the two numbers just below it.

Few of the numbers in a number pyramid are filled in. Find the number in the position marked "?".

  (A) 29

  (B) 30

  (C) 31

  (D) 32

130. Which among the following match is not correct?

  (A) Nana Saheb — Kanpur

  (B) Rani Lakshmibai — Jhansi

  (C) Hazrat Mahal — Rohilkhand

  (D) Kunwar Singh — Bihar

131. Rewrite the following sentence in the positive degree:

He is one of the most competent men.

  (A) He is at least as competent as any other man.

  (B) He is no less competent than any other man.

  (C) He is a very much competent man.

  (D) His competency does not lack.

132. If $y = 5 - 3x$ and the standard deviation of x is 2, then the standard deviation of y is

  (A) -1

  (B) -6

  (C) 6

  (D) ± 6

133. Mount Kilimanjaro the highest peak in Africa is located in which country?

  (A) Tanzania

  (B) Ethiopia

  (C) Nigeria

  (D) Uganda

134. A committee of 2 ladies and 3 gentlemen is to be formed from 5 ladies and 5 gentlemen. The number of possible committees are

  (A) 1200

  (B) 252

  (C) 100

  (D) None of the above

135. The C&AG of India undertakes audit which are broadly categorised as

  (A) Financial audit, Compliance audit and Performance audit.

  (B) Civil audit, Commercial audit, Railway audit and P&T audit.

  (C) Receipt audit, Expenditure audit and Grant audit

  (D) All of the above

136. Arkam and Pegu Yomas are located in

  (A) Myanmar

  (B) Nepal

  (C) Bhutan

  (D) China

137. 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

138. Bills of exchange are shown under the head—

    (A) Current Assets

    (B) Loans & Advances

    (C) Fixed Assets

    (D) Miscellaneous Expenditure

139. Which is the 1st state in India to use Quick Deployment Antenna (QDA) technology for disaster management?

    (A) Arunachal Pradesh

    (B) Uttarakhand

    (C) Gujarat

    (D) Sikkim

140. Number of possible samples of size two those can be drawn with replacement from a population consisting of 5 members is

    (A) 10

    (B) 20

    (C) 25

    (D) 32

141. Forest conservation can be done by adopting which of the following measures?

    (A) To make available the forest woods at the cheaper price

    (B) To adopt the Jhum cultivation system.

    (C) Only mature trees should be filled in the forest

    (D) To stop hunting in the forest

142. The _____ reserve refers to the amount which are not free for distribution by way of dividend.

    (A) revaluation

    (B) revenue

    (C) depreciation

    (D) capital

143. Replace the underlined verb with the appropriate phrasal verb from those given below:

    Winter has <u>started</u> early this year.

    (A) set up

    (B) set to

    (C) set for

    (D) set in

144. If $A = \phi$ (null set), then the power set of A is

    (A) $\{0, \phi\}$

    (B) $\{0\}$

    (C) ϕ

    (D) $\{\phi\}$

145. The 4th term in the expansion of $\left(\dfrac{x}{3}+\dfrac{2}{x}\right)^6$ is

    (A) $\dfrac{20}{27}x^2$

    (B) $\dfrac{80}{3x^2}$

    (C) $\dfrac{160}{27x}$

    (D) $\dfrac{160}{27}$

146. Which of the following principles is not related to the preparation of profit and loss account?

    (A) Accounting Period Concept

    (B) Accrual Concept

    (C) Matching Concept

    (D) Dual Aspect Concept

147. The price earning ratio is equal to market price per equity share divided by

(A) earning per share

(B) current assets

(C) current liabilities

(D) liquid assets

148. Consider the following duties, roles and functions. Which of them is/are NOT belong to Comptroller and Auditor General of India (CAG)?

(A) Upholding the Constitution of India and laws of Parliament in terms of financial administration

(B) Auditing accounts related to Consolidated Fund of India

(C) Audit transactions of the Center and State Governments related to debts

(D) Conduct audit of secret service expenditure

149. Identify the figure of speech in the following sentence: She sells sea shells on the sea shore.

(A) Alliteration

(B) Assonance

(C) Pathetic fallacy

(D) Paradox

150. Capital Redemption Reserve can be utilized by the company only for

(A) redemption of debentures.

(B) distribution of dividend.

(C) issue of fully paid bonus shares.

(D) All of the above

151. Fill in the blank with the correct modal verb:

There _____ something wrong with the cooker today.

(A) must be

(B) should have been

(C) must have been

(D) could have been

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

(A) All Chief Ministers of the States

(B) Chief Ministers of Delhi and Puducherry

(C) Lieutenant Governor of Andaman and Nicobar Island

(D) All of the above

153. Which of the following is a portal which is maintained by NITI Aayog which enables creation of a repository of information about VOs/NGOs?

(A) My Government Portal

(B) DARPAN

(C) Digi Locker

(D) India Gov. Portal

154. Who serves as Chairman of NITI Aayog?

(A) President of India

(B) Prime Minister of India

(C) Finance Minister of India

(D) Planning Minister of India

155. The skewness of a distribution whose mean = 25, mode = 22 and SD = 6 is

(A) 1·5

(B) – 1·5

(C) 0·5

(D) – 0·5

156. C&AGs authority to inspect any office of accounts under the control of union is derived from _____ of C&AGs (DPC) act.

(A) Section 13

(B) Section 14

(C) Section 18

(D) Section 19

157. Study the following sentence: He came last in the race. What parts of speech is 'last'?

    (A) Adverb

    (B) Adjective

    (C) Preposition

    (D) Modal verb

158. Change the voice:

What cannot be cured must be endured.

    (A) We must endure what cannot be cured.

    (B) We must endure what we cannot cure.

    (C) It must be endured if we cannot cure.

    (D) If we cannot cure it, we must endure it.

159. The profit on the reissue of forfeited share is transferred to

    (A) Capital Account

    (B) Capital Reserve

    (C) Profit & Loss Account

    (D) General Issues

160. Replace the underlined word with the appropriate idioms from those given below:

He finished the work quickly.

    (A) in time

    (B) in the time

    (C) in every time

    (D) in no time

161. Choose the correct option to complete sentence:

The news _____ by him.

    (A) were brought

    (B) have brought

    (C) has brought

    (D) was brought

162. Which of the following statement best describes stage 4 of the Demographic Transition Model?

    (A) High birth rates and high death rates

    (B) High birth rates and declining death rates

    (C) Declining birth rates and declining death rates

    (D) Declining birth rates and low death rates and population is steady

163. The slope of the curve $y = (x + 1)(x - 3)$ at $(0, -3)$ is

    (A) -3

    (B) -2

    (C) -8

    (D) 12

164. Name the country which has developed "i-Feel you", an intelligent bracelet that will help users respect social distancing rules.

    (A) Italy

    (B) Germany

    (C) Spain

    (D) Cuba

165. The accounting equation (i.e. Assets = Liabilities + Capital) is an expression of

    (A) Cost Concept

    (B) Money Measurement Concept

    (C) Business Entity Concept

    (D) Matching Concept

166. The costing method where fixed factory overheads are added to inventory is

    (A) Activity Based Costing

    (B) Marginal Costing

    (C) Absorption Costing

    (D) All of the above

167. Margin of safety is the difference between

(A) Actual Sales – Break Even Sales

(B) Credit Sales – Break Even Sales

(C) Break Even Sales – Credit Sales

(D) Credit Sales – Cash Sales

168. If the deviations of 5 observations from their mean are – 10, – 15, 19, 2 and 14, then the mean deviation about mean is

(A) 2

(B) 4

(C) 12

(D) 24

169. 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

170. Which among the following settlements was associated with Thomas Munro?

(A) Permanent Settlement

(B) Ryotwari Settlement

(C) Mahalwari Settlement

(D) Taluqdari Settlement

171. 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

172. Fill in the blank with the appropriate word: The furnishings in this room beautifully _____ the colour of the walls.

(A) complicate

(B) complicit

(C) compliment

(D) complement

173. The Regulation of Audit & Accounts shall apply to

(A) officers and staff of IA&AD.

(B) all Ministries and Department of the Union/State/Union Territory Governments.

(C) bodies, Authorities and Enterprises to which the audit or accounts jurisdiction of the C&AG of India extend.

(D) All of the above

174. Amount spent on an advertisement campaign, the benefit of which is likely to last for three years is a

(A) Capital Expenditure

(B) Revenue Expenditure

(C) Deferred Revenue Expenditure

(D) None of the above

175. If $P(A \cup B) = P(A) + P(B)$, then two events A and B are

(A) mutually exclusive.

(B) mutually exhaustive.

(C) independent.

(D) equally likely.

176. If $\log_{25} x = -\dfrac{1}{2}$, then $x = ?$

(A) 2

(B) 5

(C) $\dfrac{1}{2}$

(D) $\dfrac{1}{5}$

Please Turn Over

177. Which of the following committees examine the reports of the Comptroller and Auditor General of India (CAG)?

    (A) Committee of Estimates

    (B) Committee on Public Accounts

    (C) Joint Select Committee

    (D) Rules Committee

178. If $x(x + 1) = x$, then $x = ?$

    (A) only 0

    (B) only -1

    (C) 0 and 1

    (D) 0 and -1

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

    (I) The distribution between Union and States of net proceeds of taxes and allocation between the States of their respective shares of such proceeds

    (II) The principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India

Select the correct answer using the codes given below:

    (A) Only (I)

    (B) Only (II)

    (C) Both (I) and (II)

    (D) Neither (I) nor (II)

180. Which of the following is not one of the participating States of flagship SATH-E Programme by NITI Aayog?

    (A) Telangana

    (B) Madhya Pradesh

    (C) Odisha

    (D) Jharkhand

181. Which of the following is not a tributary of Brahmaputra River?.

    (A) Dibang

    (B) Dihang

    (C) Lohit

    (D) Gandok

182. The population of a town increases every year at the rate of 10%. The present population of the town is 60,500. What was the population two years before?

    (A) 48,400

    (B) 50,000

    (C) 52,800

    (D) None of the above

183. If the current ratio stands at 2 : 1, an equal increase in current assets and current liabilities would _____ the current ratio.

    (A) decrease

    (B) increase

    (C) not change

    (D) turn to zero

184. Which of the following is/are not recommended in the 15th Finance Commission Report?

    1. Grants to States are divided into Panchayats and Municipal Bodies

    2. Performance-based grants and Sector-specific grants

    3. Setting up of District Disaster Management Funds

    4. Setting up of State Disaster Management Fund

    (A) 3 only

    (B) 1 and 4 only

    (C) 1 and 3 only

    (D) All of the above

185. Which of the following cannot be treated as revenue expenditure?

(A) Cost of goods purchased for resale

(B) Obsolescence cost

(C) Wages paid for the erection of plant and machinery

(D) Asset repairing expenses which do not add to their earning capacity

186. Thoothukudi (formerly Tuticorin), an important fishing harbour of India is situated along with

(A) Malabar Coast

(B) Coromandel Coast

(C) Konkan Coast

(D) Gulf of Kutch Coast

187. Jewer Airport is located in which state?

(A) Maharashtra

(B) Madhya Pradesh

(C) Chhattisgarh

(D) Uttar Pradesh

188. Fill in the blank with the correct modal verb:

We eat so that we _____ live.

(A) may

(B) might

(C) can

(D) could

189. For the standard normal distribution $\Phi(1) = 0{\cdot}84$. Find $\Phi(-1)$.

(A) $-0{\cdot}84$

(B) $0{\cdot}84$

(C) $-0{\cdot}16$

(D) $0{\cdot}16$

190. Which Indian state is known as the "Land of Rising Sun"?

(A) Arunachal Pradesh

(B) Sikkim

(C) Assam

(D) Nagaland

191. Rewrite the following sentence in the positive degree:

Misery is the greatest of all mysteries.

(A) Misery is one of the greatest mysteries.

(B) Misery outshines all mysteries.

(C) Misery is one of the few mysteries.

(D) There is no mystery so great as misery.

192. Fill in the blank with the appropriate preposition from those given below:

Swallows usually fly high _____ the sky.

(A) in

(B) of

(C) on

(D) to

193. The sale of inventory on account will cause the quick ratio to

(A) decrease

(B) increase

(C) not change

(D) become zero

194. If x and y be two independent variables such that $SD(x) = 5$ and $SD(y) = 4$, then $SD(3x + 2y) =$?

(A) 23

(B) ± 17

(C) 17

(D) $\cdot 289$

Please Turn Over

195. Which state in India has the longest coastline?

(A) Gujarat

(B) Maharashtra

(C) Andhra Pradesh

(D) Tamil Nadu

196. Khader is the name given to the

(A) Lowland alluvial soil

(B) Upland alluvial soil

(C) Black soil of trap region

(D) Swampy land of deltas

197. Change the following sentence into an Affirmative one:

It never rains but pours.

(A) It always pours when it rains.

(B) It always rains when it pours.

(C) It never pours when it pours.

(D) Raining and pouring happen simultaneously.

198. 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) Union and of the States of any other authority or body as may be prescribed by or under any law made by Parliament.

199. Replace the underlined verb with the appropriate phrasal verb from those given below:

The athletic meet will be held next Sunday.

(A) come off

(B) bring up

(C) turn up

(D) show up

200. The sum of p terms of a series is $p^2 + p$. The third term of the series is

(A) 4

(B) 6

(C) 12

(D) None of the above