

**Question Booklet Post Code 3
Assistant Manager Accounts/
Deputy District Manager Accounts**

C-3

1. ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਚੋਂ ਸ਼ੁੱਧ ਸ਼ਬਦ ਚੁਣੋ:
(A) ਸੇਹਤ (B) ਸੇਅਤ (C) ਸਿਹਤ (D) ਸ਼ੇਹਤ
2. ਸਮਾਸੀ ਸ਼ਬਦ ਚੁਣੋ:
(A) ਤੀਵੀਂ-ਸੁਹਾਗਣ (B) ਕੁੜੀ-ਸੁਹਾਗਣ (C) ਜੁਆਕ-ਸੁਹਾਗਣ (D) ਬੁੱਢ-ਸੁਹਾਗਣ
3. ਕਿਹੜਾ ਸ਼ਬਦ 'ਸਬਰ' ਦਾ ਸਮਾਨਾਰਥੀ ਨਹੀਂ ਹੈ:
(A) ਸੰਤੋਖ (B) ਰੱਜ (C) ਸੰਤੁਸ਼ਟੀ (D) ਭੁੱਖ
4. ਕਿਹੜਾ ਸ਼ਬਦ 'ਦੂਰ' ਸ਼ਬਦ ਦਾ ਵਿਰੋਧੀ ਨਹੀਂ ਹੈ:
(A) ਨੇੜੇ (B) ਪਾਸ (C) ਸਾਹਮਣ (D) ਕੋਲ
5. ਪੜਨਾਂਵ ਦੀਆਂ ਕਿੰਨੀਆਂ ਕਿਸਮਾਂ ਹੁੰਦੀਆਂ ਹਨ:
(A) ਪੰਜ (B) ਛੇ (C) ਚਾਰ (D) ਸੱਤ
6. 'ਉਹ ਅਮੀਰ ਹੈ, ਫਿਰ ਵੀ ਕਿਸੇ ਦਾ ਦਿਲ ਨਹੀਂ ਦੁਖਾਉਂਦਾ' ਕਿਹੜਾ ਵਾਕ ਹੈ:
(A) ਸਾਧਾਰਨ (B) ਵਿਸਮਿਕ (C) ਸੰਯੁਕਤ (D) ਮਿਸ਼ਰਤ
7. 'ਸਹੇਲੀ' ਦਾ ਪੁਲਿੰਗ ਚੁਣੋ:
(A) ਸਹੇਲਣ (B) ਸਹੇਲਾ (C) ਮਿੱਤਰ (D) ਸਹੇਲਣੀ
8. ਕਰ, ਖਾ, ਸੁਣ ਕੀ ਹਨ:
(A) ਕਿਰਿਆਵਾਂ (B) ਨਾਂਵ (C) ਪੜਨਾਂਵ (D) ਧਾਤੂ
9. 'ਲੋਠੀ ਲਾਹੁਣੀ' ਦਾ ਅਰਥ ਹੈ:
(A) ਸ਼ਰਮ ਲਾਹੁਣੀ (B) ਵੱਡਾ ਕਰਨਾ (C) ਚਾਦਰ ਪਾ ਦੇਣਾ (D) ਸਰਦੀ ਲਗਣੀ
10. ਜਾਤ ਦੀ ਕੋਹੜ-ਕਿਰਲੀ ----- ਅਖਾਣ ਪੂਰੀ ਕਰੋ:
(A) ਕੰਮ ਵੱਡੇ ਵੱਡੇ (B) ਸ਼ਤੀਰਾਂ ਨੂੰ ਜੱਫੇ (C) ਫਿੱਟੇ ਮੂੰਹ ਗੋਡਿਆਂ ਦੇ (D) ਉਠਿਆ ਜਾਂਦਾ ਨਹੀਂ

Directions for Q. No. 11-14: Choose the preposition that is to be filled in the gaps.

11. Sarita is accomplished _____ dancing.
A) at B) in C) with D) on
12. He is fearful _____ darkness.
A) of B) from C) by D) in

24. **Punjab was ruled by which ruler when English annexed her?**
 (A) Maharaja Ranjit Singh (B) Maharaja Dilip Singh
 (C) Maharaja Bhupinder Singh (D) Maharaja Jagat Jeet Singh
25. **What is operation flood related to?**
 (A) Flood control (B) Kinnow Production (C) Fish production (D) Milk Production
26. **Who laid the foundation stone of Durgiana mandir?**
 (A) Pt. Jawahar Lal Nehru (B) Madan Mohan Malviya
 (C) Lala Lajpat Rai (D) Gopal Krishan Gokhle
27. **Where is Guru Nanak Dev Thermal power plant located?**
 (A) Ropar (B) Bhatinda (C) Nabha (D) Joginder nagar
28. **Chitta Lahu was written by:**
 (A) Khushwant Singh (B) Nanak Singh (C) Gurbax Singh (D) Shiv Kumar Batalvi
29. **Who is known as "Koel of Punjab"**
 (A) Surinder Kaur (B) Parkash Kaur (C) Satinder Satti (D) Ms. Pooja
30. **'Project Tiger' is a scheme launched by the**
 (A) Government of Gujarat & Madhya Pradesh
 (B) Government of India
 (C) United Nations Wild Life Fund
 (D) Society for Prevention of Cruelty to Animals
31. **Which of the following is used in fire extinguishers?**
 (A) Baking Soda (B) Quicklime (C) Slaked lime (D) Washing soda
32. **With which of the following countries does India share the longest border ?**
 (A) Bangladesh (B) China (C) Pakistan (D) Mynmar
33. **The largest irrigation canal in India is**
 (A) Yamuna canal (B) Indira Gandhi canal
 (C) Sirhind canal (D) Upper Bari Doab canal
34. **Who is the author of the book 'The Argumentative Indian'?**
 (A) Amartya Sen (B) Shashi Tharoor (C) Vikram Seth (D) V.S.Naipaul
35. **The first railway line was constructed during the rule of**
 (A) Lord Dalhousie (B) James Cornwallis (C) Warren Hastings (D) Lord Bantick
36. **Which of the following Mahatma Gandhi series of currency notes issued by the RBI has "ecology" depicted on it?**
 (A) 500 (B) 100 (C) 50 (D) 5
37. **What is an organisation's introductory web page called?**
 (A) Portal (B) Vortal (C) Homepage (D) Website
38. **Which is the gland that holds the body's thermostat?**
 (A) Pineal (B) Pituitary (C) Thyroid (D) Hypothalamus

39. IRDA stands for
 (A) Insurance Regulatory and Development Authority
 (B) Indian Rural Development Agency
 (C) Institute for Rural Development Areas
 (D) Insurance and Research Development Agency
40. The capital of Lakshadweep is
 (A) Port Blair (B) Silvassa (C) Daman (D) kavaratti

Direction: Fill ? with right choice in Q. Nos. 41 to 47

41. 1, 2, 3, 5, 7, 11, 13 ?
 (A) 23 (B) 15 (C) 17 (D) 21
42. D F I M R ?
 (A) S (B) U (C) M (D) X
43. ZA: YB :: XC :: ?
 (A) NM (B) OP (C) WD (D) YZ
44. RT : WZ :: ?
 (A) AC:RU (B) AB:PW (C) PR:LM (D) TU:WX
45. COAL : HEAT :: WAX : ?
 (A) Honey (B) Bee (C) Light (D) Ear
46. PRIMEVAL : MEDIEVAL :: ?
 (A) Thorn : rose (B) Evolution : revelation
 (C) Gorilla : soldier (D) Dinosaur : dragon
47. If PENCIL = 59 and PEN = 35, then SCALE = ?
 (A) 30 (B) 45 (C) 40 (D) 35
48. In a certain code 'DELHI' is written 'C D K G H', 'MADRAS' as 'LZCQZR'.
 How will 'PATNA' be coded?
 (A) O Z T M Z (B) O Z S M Z (C) Q B U M B (D) O Z T Z M
49. 'LOAD' is coded as 'MPBE' and 'DRIVE' as 'ESJWF', how will you code
 'LADDER' ?
 (A) M D E E F S (B) M B E E F S (C) N C F F G T (D) M B E E S P
50. Find the odd one out:
 (A) 25 (B) 36 (C) 144 (D) 78
51. If current assets are Rs.3,00,000; current liabilities are Rs.2,00,000 and stock is
 Rs.60,000; what will be the quick ratio
 (A) 5 (B) 1.5 (C) 1.2 (D) 1.8
52. _____ is not an application of funds
 (A) Redemption of Funds (B) Embezzlement by Worker
 (C) Decrease in Working Capital (D) Increase in Current Assets

53. **The word wrap in MS-Word feature**
 (A) Automatically moves text to the next line when necessary
 (B) Allows you to type over the text
 (C) Is the short horizontal line indicating the end of the document
 (D) Saves the document automatically
54. **Which of the following will not advance the slides in slide show view of MS-Power Point?**
 (A) Enter key (B) Tab Key (C) Spacebar Key (D) Mouse button
55. **The ascending order of a data hierarchy is**
 (A) bit-byte-field-record-file (B) bit-byte-record-field-file
 (C) byte-bit-record-field-file (D) byte-bit-field-record-file
56. **If the equation $ax^2 + 2x + a = 0$ has two distinct roots then**
 (A) $a = \pm 1$ (B) $a = 0$ (C) $a = 0, 1$ (D) none of these
57. **Length of the tangent from a point A to a circle of radius 3cm, is 4cm. The distance of A from center of the circle is**
 (A) 25cm (B) 5cm (C) 15cm (D) 30cm
58. **$5+2\sqrt{3} - \sqrt{3}$ is a / an**
 (A) rational number (B) natural number (C) irrational number (D) prime number
59. **Graph of the equation $x + y = 10$ is a**
 (A) vertical line (B) horizontal line (C) straight line (D) none of these
60. **The value of $\cos 1^\circ \cos 2^\circ \cos 3^\circ \dots \cos 180^\circ$**
 (A) 0 (B) 1 (C) -1 (D) none of these
61. **Annual Report on Currency and Finance is published by---**
 (A) SIDBI (B) RBI (C) Ministry of Finance (D) IRDA
62. **Which bank was incorporated as one of the public sector banks in India during 2004-05?**
 (A) ICICI Bank Ltd. (B) Yes Bank Ltd. (C) IDBI Bank Ltd. (D) UTI Bank Ltd.
63. **Financial Leverage is intended to-----**
 (A) Increase return on capital employed (B) Increase net equity return
 (C) Decrease volatility in return (D) Increase return on capital employed and net equity
64. **Which one of the following is not the subject matter of Articles of Association of a company?**
 (A) Issue of share capital (B) Alteration of share capital
 (C) Dividends (D) Name of the company
65. **Which of the following is a mercantile agent?**
 (A) Husband (B) Auctioneer (C) Guardian (D) Servant
66. **The tax rate applicable in case of domestic company is---**
 (A) 35 per cent (B) 38.5 per cent (C) 22 per cent (D) 48 per cent

67. **Income of previous year is chargeable to tax in the---**
 (A) Same previous year (B) Immediately succeeding assessment year
 (C) Immediately preceding assessment year (D) Current Year
68. **Security Premium account can be used for**
 (A) Payment of dividend (B) Payment of liabilities
 (C) Redemption of debentures (D) Writing off preliminary expenses
69. **MODVAT is known as---**
 (A) CENVAT (B) MAT (C) CAT (D) DET
70. **The minimum number of partner for a Partnership firm is ---**
 (A) 4 (B) 3 (C) 2 (D) 1
71. **If Earnings - Price (E.P) ratio is 0.5 and Earning per share (ESP) is Rs. 8, the market price of share will be -**
 (A) Rs.40 (B) Rs.160 (C) Rs.16 (D) Rs.0.40
72. **The basic purpose of Funds Flow Statement is to indicate :**
 (A) Financial Position (B) Increase or Decrease in assets
 (C) Increase or Decrease in liabilities (D) Increase or Decrease in working capital
73. **Fixed budget is a budget which is designed to remain unchanged irrespective of the actually attained-**
 (A) Level of activity (B) Level of Responsibility
 (C) Dynamic (D) Budget Allowance
74. **Standard hour is a hypothetical hour which represents the amount of work which should be performed in one hour under ---**
 (A) Standard Time (B) Standard hour
 (C) Standard Conditions (D) Standard Output
75. **Which of the following is not included under qualities of optimum capital structure?**
 (A) Minimum Cost of Capital (B) Minimum Risk
 (C) Maximum Control (D) Minimum Profit.
76. **Which of the following formula is related with degree of operating leverage ?**
 (A) $\frac{\text{Change in operating profits}}{\% \text{ Change in sales}}$ (B) $\frac{\Delta \text{EBIT}}{\text{EBIT}} \div \frac{\Delta \text{sales}}{\text{sales}}$
 (C) $\frac{\text{Change in sales}}{\% \text{ Change in profit}}$ (D) (A) and (B) both
77. **Revenue is realized when**
 (A) The goods are transferred
 (B) The goods are produced
 (C) There is certainly of cash receipt for goods transferred
 (D) When goods are delivered

78. **The appropriate method of valuation for costlier items is**
 (A) LIFO Method (B) Specific identification method
 (C) FIFO method (D) Weighted average method
79. **Abridged financial statements are**
 (A) Permitted by the Companies Act
 (B) Not legally recognised
 (C) Need not be audited
 (D) Preclude shareholders from necessary details
80. **Under which of the following concepts are share holders treated as creditors for the amount they paid on the shares they subscribed to ?**
 (A) Going concern concept (B) Duality concept
 (C) Business entity concept (D) Cost concept
81. **If a company has contingent liabilities, these appear in the**
 (A) Director's report (B) Balance sheet
 (C) Notes on account to balance sheet (D) Chairman's report

Directions for question nos. 82 and 83.

A Ltd purchased a machine for Rs 3,00,000 on 1st April, 2011 . Depreciation is provided on straight line method. The estimated life of machine is 9 years and the scrap value is Rs.30,000.

82. **The amount of depreciation charged will be**
 (A) Rs.27,000 (B) Rs.33,333 (C) Rs.30,000 (D) Rs.41,111
83. **The rate of depreciation in the above case will be**
 (A) 15 % (B) 9 % (C) 10 % (D) 7 %
84. **Life insurance is a contract of**
 (A) Safety (B) Surety (C) Guarantee (D) Indemnity
85. **In case of winding up of the company the amount that can be called is**
 (A) Capital reserve (B) Reserve capital (C) Called up capital (D) Final call
86. **The exchange rate is kept the same in all parts of market by**
 (A) Exchange arbitrage (B) Hedging (C) Speculation (D) All the above
87. **91-day T-BILLS are issued by**
 (A) Reserve Bank of India (B) State Bank of India
 (C) Commercial Bank (D) Government of India
88. **Actuary is a person who**
 (A) Acts as an insurance agent
 (B) Certifies the loss incurred by the insured
 (C) Audit claims relating to insurance claims
 (D) Computes the net liability of an insurance business.

89. "Decision Tree" approach is used for
 (A) Option pricing (B) Dividend Policy
 (C) Capital Budgeting (D) Human Resource accounting
90. For buy back of shares guidelines are issued by
 (A) RBI (B) SEBI
 (C) Ministry of Finance (D) Company Law Board
91. Which of the following is not true of stock split ?
 (A) Par value of share reduces (B) A part of reserves is capitalised
 (C) E P S declines (D) Book value of share declines
92. Miller and Orr Model is used for
 (A) Inventory Control (B) Receivable Management
 (C) Investment Management (D) Cash Management

Direction for Questions 93 & 94:

For Alpha model SP is @ Rs 150, Variable Cost is @ 100, Fixed cost Rs. 1,20,000, Quantity sold is 4000 units, interest paid Rs 20000, Tax rate is 50 %, preference dividend is Rs.1000 and EBIT is Rs.5000.

93. What is Degree of Financial Leverage?
 (A) 4.5 (B) 5 (C) 3.8 (D) 4.8
94. What is Degree of Operating Leverage?
 (A) 4.5 (B) 5 (C) 2.5 (D) 3.5
95. Book building is a concept used in
 (A) Public issue of shares (B) Issue of debentures
 (C) Fixed deposits (D) Money Market
96. Which of these models is not related with dividend policy?
 (A) Miller and Modigliani (B) Gordon
 (C) Walter (D) Black-scholes
97. Expiration date of an Option is 29th August. It will be European option if the option is exercised on
 (A) 29th August (B) 29th July (C) 29th September (D) 28th August
98. Which of the following is not an assumption of Black & Scholes Model?
 (A) It is an European option (B) No dividend is paid
 (C) No transaction cost (D) It is an American option
99. A company spends Rs.1 Lac for a preliminary work to generate information useful for some decision making. It will be termed as
 (A) Opportunity cost (B) Sunk cost (C) Marginal cost (D) Variable cost
100. Dividend by a company can be declared from:
 (A) Revenue Profit (B) Capital Profit (C) Secret Reserve (D) All of these

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

X - means the question has been withdrawn due to some error