## Question Booklet and Answer Key For Recruitment Test Held on 21.11.2015 (MORING)

Post: SENIOR ASSISTANT (A/Cs)

## (ENGLISH VERSION)

1.	ਬਣਤਰ ਅਨੁਸਾਰ ਵਾਕ	ਦੀਆਂ ਕਿੰਨੀਆਂ ਿ	ਕਸਮਾਂ ਹੁੰਦੀਆਂ ਹਨ:	
	A) ਚਾਰ	B) ਪੰਜ	C) ਛੇ	D) ਸੱਤ
2.	ਵਿਸ਼ੇਸ਼ਣ ਦੀਆਂ ਕਿਸਮ	ਾਂ ਕਿੰਨੀਆਂ ਹੁੰਦੀਆਂ		
	A) ਅੱਠ	В) ਸੱਤ	C) ਛੇ	D) ਪੰਜ
3.	ਕਈ ਵਾਕਾਂ ਵਿਚੱ 'ਹੈ'	ਜਾਂ 'ਸੀ' ਇਕੱਲਾ ਸ	ਸ਼ਬਦ ਹੀ ਕਿਰਿਆ ਦਾ <u>ਰੂ</u> ਪ <u>ਹ</u> ੁੰ	ਹੁੰਦਾ ਹੈ, ਉਸ ਨੂੰ ਕਿਹਾ ਜਾਂਦਾ ਹੈ:
	A) ਸਹਾਇਕ ਕਿਰਿਆ		B) ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ	, , , , ,
	C) ਸੰਸਰਗੀ ਕਿਰਿਆ		D) ਮੁੱਖ ਕਿਰਿਆ	
4.	'ਮਾਝੀ' ਕੀ ਹੈ:		_	
	A) ਖੇਤਰ	B) ਭਾਸ਼ਾ	C) ਉਪ-ਭਾਸ਼ਾ	D) ਟਕਸਾਲੀ ਭਾਸ਼ਾ
5.	ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਜਨ		, -	í
	A) भिंयी	B) ਅੰਗਰੇਜ਼ੀ	C) ਹਿੰਦੀ	D) ਸੰਸਕ੍ਰਿਤ
6.	ਵਰਤਮਾਨ ਕਾਲ ਚੁਣੋ:	20 - Control (40 C		
	A) ਹੈ	B) ਸੀ	C) ਗਾ	D) ਦਾ
7.	ਮੀਂਹ ਬਰਸਾਤ, ਬਾਰਸ਼	ਆਦਿ ਸ਼ਬਦਾਂ ਦਾ ਹ	ਹੇਰ ਕਿਹੜਾ ਸਮਾਨਾਰਥੀ ਹੋ ਸ	ਕਦਾ ਹੈ:
	A) ਹਨੇਰੀ	B) ਗੜੇ		D) ਵਰਖ਼ਾ
8.	ਸ਼ੁੱਧ ਮੁਹਾਵਰਾ ਚੁਣੋ:	20 0 <b>2</b> 00 00000000		200 200 000000
		A) ਅੱਖਾਂ ਖੋਲ੍ਹ ਛੱਡਣੀਆਂ		
	C) ਅੱਖਾਂ ਘੁਮਾ ਛੱਡਣੀ		D) ਅੱਖਾਂ ਵਿੱਚ ਦਵਾ ਪਵ	ਵਾ ਛੱਡਣੀ
9.	ਉਹ ਦਿਨ ਡੁੱਬਾ		ਪੂਰਾ ਕਰੋ:	
	A) ਤਾਂ ਮੋਹਲੇ ਵੱਜਣਗੇ		= B) ਕੋਈ ਨਾ ਬੁੱਝੇ	
	C) ਵਧਾਈਆਂ ਕਿਤੇ		D) ਜਦ ਘੋੜੀ ਚੜ੍ਹਿਆ ਕੁ	੍ਰੱਬ <del>ਾ</del>
10.	ਟਿੱਪੀ ਦੀ ਵਰਤੋਂ ਵਾਲਾ	ਠੀਕ ਸ਼ਬਦ−ਜੋੜ ਚੁ	ਹੁਣੋ: ਹਵਾਲੇ	
	A) ਪਿੰਡ	B) ਪਿਡੰ		D) ਪਿੰਡਿੰ
	ctions (Q.No. 11-13) options:	Mark the corr	ect synonym of the g	iven word out of the four
11.	Mushy			
	A) cruel	B) soft	C) real	D) bright
12.	Spectral A) ghostly	P) specious	C) studious	D) simple
13.	Toady	B) spacious	C) studious	D) simple
	A) tumbler	B) thin	C) sycophant	D) miser
Direc	etions (Q.No. 14-16):	Fill in the blan	ks with correct prepo	sition out of the four given
optio	ns in the following s	entences:		
14.			has taken	
	A) to	B) of	C) off	D) down
15.				sistant Professor of English.
	A) by	B) in	C) down	D) from
16.	Do you have money			D)
	A) by	B) from	C) of	D) upon

	options:			
17.	Hidebound			
18.	A) hideaway Espouse	B) conservative	C) hideout	D) liberal
	A) marry	B) adopt	C) oppose	D) embrace
Direct	ions (Q.No. 19-20):	Mark the correct n	neaning of the idion	ns out of the four
option		in the		
19.	B) to be unscrupulous C) to be hard to pleas D) to be rude to other to bear out	rs .	purpose	
	A) to crush	B) to confirm	C) to win	D) to criticize
21.	The provision of Grand A) Part IX	m Sabha has been mad B) Part IV	le in the Constitution o C) Part V	f India in the : D) Part VI
22.	Which of the follow Archives of India:	ving cities is not one	e of the Record Cent	res of the National
	A) Mumbai	B) Jaipur	C) Puducherry	D) Bhubaneswar
23.	The National Gallery A) 1950	of Modern Art, New I B) 1962	Delhi was founded in the C) 1954	he year : D) 1965
24.	Census 2011 is the : A) 15 <sup>th</sup> Census of Ind C) 20 <sup>th</sup> Census of Ind		B) 18 <sup>th</sup> Census of Ind D) 25 <sup>th</sup> Census of Ind	
25.	Which of the following September-October, 2002 A.B.de Villiers C.) Kagiso Rabada		f Series in India-South  B) J.P.Duminy D) Morne Morkel	Africa T-20 Series
26.	Timur invaded India (A) 1398	in: B) 1412	C) 1210	D) 1114
27.	The novel – <i>Two Yea</i> A) Vikram Seth	rs Eight Months and B) Amitav Ghosh	<i>Twenty Eight Nights</i> i C) Gunter Grass	s written by : D) Salman Rushdie
28.	Shri Pranab Mukherja A) the thirteenth Pres C) the nineteenth Pres	ident of India	B) the fourteenth Pre D) the sixteenth Pres	
29.	Prime Minister Shri N A) the 16 <sup>th</sup> Prime Min C) the 22 <sup>nd</sup> Prime Min	nister of India	B) the 20 <sup>th</sup> Prime Mi D) the 23 <sup>rd</sup> Prime M	
30.	Which of the followin A) Mahanadi	ng peninsular rivers is B) Godavari	westward flowing? C) Tapti	D) Cauvery
31.	From the given altern	ative pairs, fill in the b	olanks to make sentenc	e true and sensible:
	is to second	- 08 		
			C) First Light	D) Minute Watch

Directions (Q.No. 17-18): Mark the correct opposite of the given word out of the four

32.	Choose the number (i) M5S (ii) I A) (i)	B9L (iii) T4Y B) (ii)	different from th (iv) F4J C) (iv)	(v) Q5W D) (v)	
33.	Four boys Raj, Pr Vimla, and Poonan	5	are friendly with are friends. Ve	th 4 girls Susled's girl friend	does not like
	A) Ved	B) Ashok	C) Prem	D) Ra	
34.		F are sitting on a round ither of neighbouring s  B) D		is opposite B?	E is opposite one of these
35.		A but twice younger wo persons form the pa B) B and F			ctively?
Direc	R, S and T a team (i) A and D have to to be together (iv) (vi) D cannot go w	From amongst the 6 loof six is to be selected be together (ii) GB cannot be teamed with P (vii) C and Q loof P (vii) C and 37.	l under followin C cannot go with with E (v) B	ng conditions:  n S (iii) S  and R have to	and T have
36.	If including P, the to A) B, C, F, Q, R	eam has 3 girls, the oth B) A, D, E, S, T	ner members are C) A, D, B, S	, T D) B,	F, R, S, T
37.	If four members hav A) B,C,P,Q, R, S	ve to be the girls, the n B) B, F, P, R, S, T			C, P, Q, R, T
38.	interchanged and lil the 2 <sup>nd</sup> and 11 <sup>th</sup> let	the 5 <sup>th</sup> and 12 <sup>th</sup> let kewise the positions of tters and the 1 <sup>st</sup> and e 12 <sup>th</sup> letter from the ri B) O	f 4 <sup>th</sup> and 14 <sup>th</sup> let 13 <sup>th</sup> letter are in	ters, the 3 <sup>rd</sup> and	d 10 <sup>th</sup> letters,
39.	A person is asked to ordered 'Two', one basket one apple at executed by the person 1 2 3 3 2 1 4 2 3 1 4. How many apples w	2 2 3 3 1 4 1 1 3 2 3 4 vill be there in the bask	apple when orde I 'Three' and is then ordered 'For the at the end of the	asked to take ur'. The order he above order	out from the of sequence
40.	slips back 20 feet be	B) 3 0 feet at the beginning efore he again starts cl a.m., at what time wi B) 7 p.m.	imbing in the be	ginning of nex	t hour. If he
				3.6	

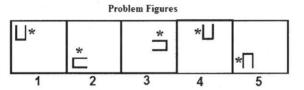
41. Replace the question mark (?) with a term among given alternatives:

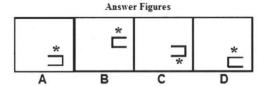
4C	2B	3A
28A	?	45B
7C	5A	15B

- A) 10C
- B) 12C
- C) 17C

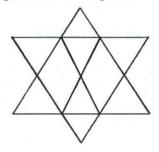
D) 3C

42. Select the Figure amongst the Answer Figures which will continue the same series as established by the 5 Problem Figures:





43. Count the number of parallelograms in the Figure:



- A) 8
- B) 15
- C) 17
- D) none of these
- 44. Gopal's birthday is after 3 days from today. Both Mahesh and Gopal celebrate their birthdays on the same day of a month but in two consecutive months. If it is known that Mahesh celebrates his birthday after Gopal's birthday, then how many days are left for Mahesh to celebrate his birthday.
  - A) 31 days
- B) 33 days
- C) 34 days
- D) can't be determined
- 45. Ravi has as many brothers as sisters. Ravi's sister, Rakhi has twice as many brothers as sisters. How many children do Ravi's parents have?
  - A) 7
- B) 8
- C) 9
- D) 6
- 46. One evening, Suman and Kiran were facing opposite directions and the shadow of Kiran was falling to her left. Which direction Suman is facing:
  - A) East
- B) North
- C) South
- D) West
- 47. In certain language, if 'SUMMER' is coded as 'JCDDEI' and 'WINTER' is coded as 'EIEBEI' then how is 'SPRING' coded.
  - A) SGIREG
- B) JGIIEG
- C) SQRJOH
- D) SGIING
- 48. In a class of 100 students, 45 have bicycles. The number of students who have neither a bike nor a bicycle is 25% of the students who have a bike.  $33\frac{1}{3}$  % of students having bicycles also have bikes.

How many students have a bike but not a bicycle?

- A) 56
- B) 55
- C) 41
- D) 26

49.	Find the mirror - Given Figure	- image of given Figure	e:		
		A STATE OF THE PARTY OF THE PAR			
		Α	В	С	D
50.	painted Red and green and pink re	f a solid cube have b bottom as White. The espectively in clock wi face is at the top. Wh B) White	rest four faces se direction. That will be the contraction.	have been painted he cube is now turn	yellow, blue, rned in such a n face?
51.	Sonu invested 19 total sum of their A) Rs.2000	0% more than Mona. investment is Rs. 578 B) Rs.1800	Mona invested 0, then amount C) Rs.280	d 10% less than F invested by Raght	Raghu. If the
52.	If $p^2q^2 + \frac{1}{p^2q^2} = 2$ A) 7	7 then the value of $pq$ B) 6	$-\frac{1}{pq}$ is C) 5	D) 8	
53.		/h, a person reaches hintes early. Find distant	ce of his office		
54.	Average of two	numbers is 62. If 2 i 2. What is the smaller B) 56	s added to the		ratio between
55.	Forty men can fin the same work?	nish a piece of work in	60 days, in hov	w many days 75 m	en will finish
	A) 30		C) 35	D) 32	
56.		$\frac{1}{3} \text{ of the age of my with } $ If my father's age is 5 B) 10 years		ny son's age is.	and I am $\frac{3}{4}$ of one of these
57.	5:2. Present age	the ages of father and so of the son is.		er 5 years the ratio	will become
	A) $\frac{15y}{2x-5y}$	B) $\frac{15x}{2x-5y}$	C) $\frac{2x-15}{5}$	D) no	ne of these
58.		th, breadth and heigh a. Find the surface area B) 297 cm <sup>2</sup>		is 21 cm and the D) None of these	
59.	Find area of the s	shaded region, if radii of espectively and ∠AOC	of the two conc		
			A B	0	
	A) 143 cm <sup>2</sup>	B) 196 cm <sup>2</sup>	$\frac{144}{3} \text{ cm}^2$	D) $\frac{154}{3}$ cm <sup>2</sup>	

Four Lories carrying 4 tons each move 128 tons in 8 days. In how many days will six Lories, carrying 3 tons each, move 540 tons?

A) 24

B) 26

C) 30

D) none of these 60. A) 24

61.	Ram and Sham Sham joins after worked?						starts the work days Sham	and
	A) 6 days	B) 2 days	C	(2) 5 days		D) non	e of these	
62.	The value of t	the expressio	$0.7 \times \frac{0.0}{0.0}$	$\frac{08}{24}$ is equal	l to			
	A) 14	B) 0.14		2) 140		D) 0.56	5	
63.	The amount on become			145				
61	A) Rs. 4310	B) Rs.			s. 4400		D) Rs. 4420	1
64.	Two cars trave distance covered A) 35 km		ourney is		2			
65				C) 40			D) none of thes	
65.	Two tables an together cost R A) 1700		the total o		le and 5 c		D) none of the	
66.	A cone of heig	ht 7 cms and	base diam < 5 cms× 2	eter 6 cms	is made fr	ntage o	,	k of
67.	At what time b A)15 min. past C)14 min. past	3	В	the hands of $\frac{4}{11}$ min.	ist 3	coincid	e?	
68.	The number of A) 600		1 to 1000	1.1	neither di		by 2 nor by 5 a D) 300	re.
69.	A car travels (km/hour. Wha A) 48 km/hour	t is the averag		the car dur		tire jou	AND DESCRIPTION OF THE PERSON FOR THE RESIDENCE OF THE PERSON FOR	
70.	What will be the A) 96	ne remainder i B) – 2			by $x + 1$ .		D) 2	
71.	In CPU schedu A) To phase ou B) Of gradually C) Used in eva D) Of gradually	it old devices y increasing th luating norma	in comput te priority I tear and	er system of jobs that wear of med	chanical d	evices.		
72.	The most impsecondary men A) Power cons B) Most second C) Secondary s D) Speed of ac	nory is: umption dary storage d storage is mos	evices are	too big to f	it into the nemory is	CPU		and
73.	A device that c A) A packet C) An emulato		B) A mo	_		IC)		

74.	The transition from IPv4 to IPv	v6 will eventually be necessary because
	A) It is wasteful to use 128 bits to iden B) With IPv4, the Internet is running o C) With IPv4, the Internet is running o D) Numeric identifiers like "72.21.203	ut of distinct IP addresses
75.	communicate with the rest of the comp A) Utility driver B	ram that allows input and output devices to uter system?  () Utility program () Device driver
76.	Random-Access Memory (RAM), a memory. A) Volatile B) Non-volatile	form of computer data storage, is  C) Permanent D) Secondary
77.	<ul><li>A) Both are same</li><li>B) Auto content Wizard is just the wiza</li><li>C) Slide Design does not provide samp sample content too</li></ul>	reen Slide Design and Auto Content Wizard is: ard version of Slide Design le content but Auto Content Wizard provides eps but Auto Content Wizard does not let you
78.	a presentation as miniature representati	ftware, the view that displays the slides on ons of the slides is called iew C) notes page view D) outline view
79.		Synonyms words  Autocorrect options
80.	In the context of MS-WORD word proformatting mark that indicates where the A) tab key  B) spacebar	
81.		data from a cell located in a different sheet is o refer the cell A10 on sheet3 from sheet1
0.	A) Accessing; sheet3.A10	Referencing; sheet3!A10 Referencing; sheet3\$A10
82.	frame, which of the following HTML to A) < title > < /title > B)	Simple Program" at the top bar on the browser ag pairs will be used? $0 < br >  0 < brack > $
83.	VoIP is a technology for communication A) Voice over Intranet Protocol C) Video over Intranet Protocol	n. VoIP stands for  B) Video over Internet Protocol  D) Voice over Internet Protocol
84.	Which of the following transmission me A) Radio Links C) VSAT Communication	edia is used in Bluetooth Technology?  B) Microwave Links D) Fiber-optic
85.	What does BCC means in E-Mail? A) Black Carbon Copy C) Business Computer Center	B) Blind Carbon Copy D) Business Computer Card

86.	In computers, Disk Defragmenter: A) Regroups fragmented sectors on B) Regroups pieces of files together C) Compresses fragmented files. D) All of the above		
87.	Tally package is developed by A) Tally Peutronics Private Limited C) Coral Softwares	B) Tally Solutions D) Tally Software	
88.	In a Tally package, what is MRP? A) Market Retail Price C) Minimum Retail Price	B) Maximum Retail D) Marginal Retail P	
89.	In a Tally package, Sales Tax Ledge A) Indirect Expenses C) Sales	r falls under which Gr B) Duties and Taxes D) Purchases	oup?
90.	While exporting Ledgers from Tally A) XML Format C) SDF Format	to Web Page, we use B) ASCII Format D) HTML Format	
91.	According to going concern concept A) A limited life C) A very long life	a business is viewed a B) An indefinite life D) None of the above	
92.	The reserve not appearing in the bala A) general reserve C) secret reserve	ance sheet is known as B) capital reserve D) revaluation reserv	
93.	A provision is a A) General reserve C) Capital reserve	B) Specific reserve D) None of these	
94.	Market value of investments is show A) Consistency concept C) Materiality concept	n as a foot note to the B) Disclosure concept D) None of the above	ot
95.	<ul><li>Which of the following is operating</li><li>A) Sales of merchandise</li><li>C) Interest income on investments</li></ul>	revenue for a trading of B) Sale of old machin D) Dividends receive	nery
96.	Sales account is a A) Personal account C) Nominal account	B) Real account D) None of the above	
97.	Uniforms are supplied to employees Rs. 5,000. It is a A) Capital expenditure C) Deferred revenue expenditure	B) Revenue expendit D) Deferred capital e	ure
98.	When capital in the beginning is Rs. fresh capital introduced Rs. 7,000, w no profit or loss?  A) Rs. 15,000.  B) Rs.23, 500	that is the amount of c	apital at the end, assuming
99.	Sales return Rs. 2,500:Sales Rs. 1 2, What is the amount of cost of goods A) Rs. 10,700 B) Rs. 10,500	800: Purchases Rs. 8,4 sold?	

101. Provision for bad debts is made due to the convention of A) Conservatism B) Consistency C) Materiality D) Objectivity  102. In final accounts, trade discount is A) Shown as a separate item in the Trading Account B) Deducted from the amount of sales or purchases as the case may be C) Shown as a separate item in the Profit and Loss a/c D) None of the above  103. Debit balance of Receipts and Payments account of a club indicates A) The loss incurred during the period B) The excess of incomes over expenditure of the period C) The total cash payments during the period D) Cash in hand or bank balance on the date of the balance sheet  104. Which of the following items should not be entered in Receipts and Payments account of a club?  A) Sale of old newspapers B) Loss on the sale of some asset C) Payments of honorarium D) Sales realization from furniture  105. The amount listed for cash in the trial balance represents A) The cash at the beginning of the period B) Cash receipts during the period C) Cash disbursements during the period D) The balance of cash on the date of trial balance  106. Use of subsidiary books can be made by A) Only large business concerns C) Only medium size business concerns D) All types of business concerns C) Only medium size business concerns D) All types of business concerns D) Fixed assets B) Wasting assets C) Current assets D) Intangible assets  108. In sinking fund method of depreciation, the amount of depreciation A) Remains constant over years B) Goes on to-increase every year C) Goes on to decrease every year B) Fluctuates every year C) Goes on to decrease every year B) Fluctuates every year C) Goes on to decrease every year B) Fluctuates every year C) In providing for the premium payable D) All of the above  110. For which of the following purposes, share premium can be used? A) In writing off the discount on debentures of the company B) Issuing bonus shares C) In providing for th	100.	When 'Adjusted Purchases appear in the to A) Opening stock has been adjusted in the B) Closing stock has been adjusted in the C) Both opening and closing stocks have b D) Expenses relating to purchases like can adjusted in the purchases	purchases purchases been adjusted in the pur	chases
A) Shown as a separate item in the Trading Account B) Deducted from the amount of sales or purchases as the case may be C) Shown as a separate item in the Profit and Loss a/c D) None of the above  103. Debit balance of Receipts and Payments account of a club indicates A) The loss incurred during the period B) The excess of incomes over expenditure of the period C) The total cash payments during the period D) Cash in hand or bank balance on the date of the balance sheet  104. Which of the following items should not be entered in Receipts and Payments account of a club? A) Sale of old newspapers B) Loss on the sale of some asset C) Payments of honorarium D) Sales realization from furniture  105. The amount listed for cash in the trial balance represents A) The cash at the beginning of the period B) Cash receipts during the period C) Cash disbursements during the period D) The balance of cash on the date of trial balance  106. Use of subsidiary books can be made by A) Only large business concerns C) Only medium size business concerns D) All types of business concerns C) Goes on to decrease every year D) Fluctuates every year C) Goes on to decrease every year D) Fluctuates every year A) It is time of dissolution, an unrecorded asset taken away by Mr. Vijay, a partner should be debited to A) Mr. Vijay's capital account D) None of the above  107. For which of the following purposes, share premium can be used? A) In writing off the discount on debentures of the company B) Issuing bonus shares C) In providing for the premium payable D) All of the above  110. X Ltd. forfeited 20 shares of Rs. 10 each Rs. 8 called up and on which Rs. 4 per share were paid. These shares were reissued at Rs. 6 per share as Rs. 8 per share paid up. What would be the amount transferred to capital reserve?	101.	Provision for bad debts is made due to the		D) Objectivity
A) The loss incurred during the period B) The excess of incomes over expenditure of the period C) The total cash payments during the period D) Cash in hand or bank balance on the date of the balance sheet  104. Which of the following items should not be entered in Receipts and Payments account of a club? A) Sale of old newspapers C) Payments of honorarium D) Sales realization from furniture  105. The amount listed for cash in the trial balance represents A) The cash at the beginning of the period B) Cash receipts during the period C) Cash disbursements during the period D) The balance of cash on the date of trial balance  106. Use of subsidiary books can be made by A) Only large business concerns C) Only medium size business concerns D) All types of business concerns C) Only medium size business concerns D) All types of business concerns 107. The term depletion is used in relation to A) Fixed assets B) Wasting assets C) Current assets D) Intangible assets  108. In sinking fund method of depreciation, the amount of depreciation A) Remains constant over years C) Goes on to decrease every year D) Fluctuates every year O) Fluctuates every year D) Fluctuates every year D) Fluctuates every year D) Fluctuates every year D) Fluctuates overy year C) Asset account D) None of the above  110. For which of the following purposes, share premium can be used? A) In writing off the discount on debentures of the company B) Issuing bonus shares C) In providing for the premium payable D) All of the above	102.	<ul><li>A) Shown as a separate item in the Trading</li><li>B) Deducted from the amount of sales or pu</li><li>C) Shown as a separate item in the Profit and</li></ul>	archases as the case ma	y be
of a club? A) Sale of old newspapers B) Loss on the sale of some asset C) Payments of honorarium D) Sales realization from furniture  105. The amount listed for cash in the trial balance represents A) The cash at the beginning of the period B) Cash receipts during the period C) Cash disbursements during the period D) The balance of cash on the date of trial balance  106. Use of subsidiary books can be made by A) Only large business concerns C) Only medium size business concerns D) All types of business concerns C) Only medium size business concerns D) All types of business concerns D) Fluctuates every year D) Fluctuates every year C) Goes on to decrease every year D) Fluctuates every year End of the dissolution, an unrecorded asset taken away by Mr. Vijay, a partner should be debited to A) Mr. Vijay's capital account B) Realization account C) Asset account D) None of the above End of the following purposes, share premium can be used? A) In writing off the discount on debentures of the company B) Issuing bonus shares C) In providing for the premium payable D) All of the above End of the discount on debentures of the company B) Issuing bonus shares C) In providing for the premium payable D) All of the above	103.	<ul><li>A) The loss incurred during the period</li><li>B) The excess of incomes over expenditure</li><li>C) The total cash payments during the period</li></ul>	e of the period	es
A) The cash at the beginning of the period B) Cash receipts during the period C) Cash disbursements during the period D) The balance of cash on the date of trial balance  106. Use of subsidiary books can be made by A) Only large business concerns C) Only medium size business concerns D) All types of business concerns C) Only medium size business concerns D) All types of business concerns C) Current assets D) Intangible assets D) Intangible assets D) Intangible assets D) Fluctuates every year D) Fluctuates every year D) Fluctuates every year D) Fluctuates every year D) All the time of dissolution, an unrecorded asset taken away by Mr. Vijay, a partner should be debited to A) Mr. Vijay's capital account D) None of the above  110. For which of the following purposes, share premium can be used? A) In writing off the discount on debentures of the company B) Issuing bonus shares C) In providing for the premium payable D) All of the above  111. X Ltd. forfeited 20 shares of Rs. 10 each Rs. 8 called up and on which Rs. 4 per share were paid. These shares were reissued at Rs. 6 per share as Rs. 8 per share paid up. What would be the amount transferred to capital reserve?	104.	of a club? A) Sale of old newspapers B) Lo	oss on the sale of some	asset
A) Only large business concerns C) Only medium size business concerns D) All types of business concerns C) Current assets D) Intangible assets D) Intangible assets D) Intangible assets D) Remains constant over years C) Goes on to decrease every year D) Fluctuates every year D) Fluctuates every year D) Fluctuates every year D) Realization account C) Asset account D) None of the above D) All of the following purposes, share premium can be used? A) In writing off the discount on debentures of the company B) Issuing bonus shares C) In providing for the premium payable D) All of the above  111. X Ltd. forfeited 20 shares of Rs. 10 each Rs. 8 called up and on which Rs. 4 per share were paid. These shares were reissued at Rs. 6 per share as Rs. 8 per share paid up. What would be the amount transferred to capital reserve?	105.	<ul><li>A) The cash at the beginning of the period</li><li>B) Cash receipts during the period</li><li>C) Cash disbursements during the period</li></ul>		
A) Fixed assets B) Wasting assets C) Current assets D) Intangible assets  108. In sinking fund method of depreciation, the amount of depreciation A) Remains constant over years B) Goes on to-increase every year C) Goes on to decrease every year D) Fluctuates every year  109. At the time of dissolution, an unrecorded asset taken away by Mr. Vijay, a partner should be debited to A) Mr. Vijay's capital account B) Realization account C) Asset account D) None of the above  110. For which of the following purposes, share premium can be used? A) In writing off the discount on debentures of the company B) Issuing bonus shares C) In providing for the premium payable D) All of the above  111. X Ltd. forfeited 20 shares of Rs. 10 each Rs. 8 called up and on which Rs. 4 per share were paid. These shares were reissued at Rs. 6 per share as Rs. 8 per share paid up. What would be the amount transferred to capital reserve?	106.	A) Only large business concerns	and the second s	
A) Remains constant over years C) Goes on to decrease every year D) Fluctuates every year 109. At the time of dissolution, an unrecorded asset taken away by Mr. Vijay, a partner should be debited to A) Mr. Vijay's capital account C) Asset account D) None of the above  110. For which of the following purposes, share premium can be used? A) In writing off the discount on debentures of the company B) Issuing bonus shares C) In providing for the premium payable D) All of the above  111. X Ltd. forfeited 20 shares of Rs. 10 each Rs. 8 called up and on which Rs. 4 per share were paid. These shares were reissued at Rs. 6 per share as Rs. 8 per share paid up. What would be the amount transferred to capital reserve?	107.		C) Current assets I	O) Intangible assets
should be debited to A) Mr. Vijay's capital account B) Realization account C) Asset account D) None of the above  110. For which of the following purposes, share premium can be used? A) In writing off the discount on debentures of the company B) Issuing bonus shares C) In providing for the premium payable D) All of the above  111. X Ltd. forfeited 20 shares of Rs. 10 each Rs. 8 called up and on which Rs. 4 per share were paid. These shares were reissued at Rs. 6 per share as Rs. 8 per share paid up. What would be the amount transferred to capital reserve?		<ul><li>A) Remains constant over years</li><li>C) Goes on to decrease every year</li></ul>	B) Goes on to-increa D) Fluctuates every y	se every year year
<ul> <li>A) In writing off the discount on debentures of the company</li> <li>B) Issuing bonus shares</li> <li>C) In providing for the premium payable</li> <li>D) All of the above</li> <li>111. X Ltd. forfeited 20 shares of Rs. 10 each Rs. 8 called up and on which Rs. 4 per share were paid. These shares were reissued at Rs. 6 per share as Rs. 8 per share paid up. What would be the amount transferred to capital reserve?</li> </ul>	109.	should be debited to A) Mr. Vijay's capital account	B) Realization accou	nt
were paid. These shares were reissued at Rs. 6 per share as Rs. 8 per share paid up. What would be the amount transferred to capital reserve?	110.	<ul><li>A) In writing off the discount on debenture</li><li>B) Issuing bonus shares</li><li>C) In providing for the premium payable</li></ul>	-	
$A_1 R_0$ , $A_0 = A_1 R_0$ , $A_1 R$	111.	were paid. These shares were reissued at I	Rs. 6 per share as Rs.	-

112. Capital Redemption Reserve account is available for A) Redemption of redeemable preference shares B) Redemption of redeemable debentures C) Re-organization of share capital D) Issue of bonus shares 113. When debentures are issued at a discount, it is prudent to write off the discount A) In the year of the issue of debentures B) Within 5 years of the issue of debentures C) During the life of the debentures D) In the year of redemption of debentures Higher the ratio the lower the profitability is applicable to 114. A) Gross profit ratio B) Net profit ratio C) Operating ratio D) None of these 115. The most rigorous test of liquidity is A) Current or working capital ratio B) Acid test or quick ratio C) Absolute liquidity or super quick ratio D) Stock turnover ratio 116. Gross capital employed is equal to A) Fixed Assets B) Fixed Assets plus Current Assets C) Current Assets D) None of the above 117. Profit volume ratio is the A) Ratio between contribution and sales B) Ratio between contribution and profit C) Ratio between profit and sales D) Ratio between contribution and margin of safety 118. Prime cost is the aggregate of A) Direct material cost, direct wages and direct expenses B) Indirect material cost, direct wages and direct expenses C) Direct material cost, indirect wages and direct expenses D) Direct material cost, direct wages and indirect expenses 119. Normal loss is a loss which A) Cannot be avoided B) Can be avoided C) Cannot be minimized D) Cannot be reduced ABC analysis is a technique of material control based on: 120. A) Management by Objectives (MBO) B) Management by Exception (MBE) C) Management by Wandering Around (MBWA) D) Management by Absence (MBA)

		Sr. Ass	Platt. A/Cs: 2	UDA 21.11.2015 (1	Morning)		
Q.No.	Ans.	Q.No.	Ans.	Q.No.	Ans.	Q.No.	Ans.
1	A	31	В	61	В	91	В
2	D	32	С	62	A	92	С
3	C	33	A	63	В	93	D
4	C	34	С	64	D	94	В
5	D	35	D	65	A	95	A
6	Α	36	A	66	С	96	С
7	D	37	В	67	D	97	C
8	В	38	D	68	В	98	D
9	D	39	С	69	A	99	С
10	A	40	С	70	В	100	C
11	В	41	A	71	В	101	A
12	A	42	С	72	D	102	В
13	С	43	В	73	В	103	D
14	A	44	D	74	С	104	В
15	В	45	A	75	D	105	D
16	A	46	В	76	A	106	D
17	D	47	В	77	С	107	В
18	С	48	С	78	В	108	A
19	В	49	A	79	В	109	A
20	В	50	A	80	С	110	D
21	A	51	A	81	В	111	В
22	A	52	С	82	A	112	D
23	С	53	В	83	D	113	С
24	A	54	A	84	A	114	С
25	В	55	D	85	В	115	С
26	A	56	С	86	В	116	В
27	D	57	A	87	В	117	A
28	D	58	В	88	В	118	A
29	В	59	D	89	В	119	A
30	C	60	С	90	D	120	В