READ INSTRUCTIONS BEFORE FILLING ANY DETAILS OR ATTEMPTING TO ANSWER THE QUESTIONS.

Booklet Sr. No.

Question
Booklet Set

Candidate's Name

Father's Name

Date of Birth:

D D D M M Y Y Y Y

OMR Response Sheet No.

Candidate's Signature:

[Total Questions: 120]

INSTRUCTIONS

[Time Allowed: 2 Hours]

- 1. The candidate shall NOT open this booklet till the time they are told to do so by the Invigilation Staff. However, in the meantime, the candidate can read these instructions carefully and subsequently fill the appropriate columns given above in CAPITAL letters. The candidate may also fill the relevant boxes 1 to 9 of the Optical Mark Reader (OMR) response sheet, supplied separately.
- 2. Use only blue or black **ball point pen** to fill the relevant columns on this page as well as in OMR sheet. Use of lnk pen or any other pen is not allowed.
- 3. Other than filling credentials/information in specific space allotted above, do not write anything else on the Test Booklet. Space for rough work is provided at the end. The candidate shall be liable for any adverse effect if the information given above is wrong or illegible or incomplete.
- 4. Each candidate is required to attempt 120 questions in 120 minutes, except for orthopedically/visually impaired candidates, who would be given 40 extra minutes, for marking correct responses on the OMR sheet.
- 5. The question paper booklet has 28 pages.

(Please sign in the box)

- 6. The candidates, <u>when allowed to open</u> the question paper booklet, <u>must first check the entire booklet</u> to confirm that the booklet has complete number of pages, the pages are printed correctly and there are no blank or torn pages. In case there is any such error in the question paper booklet then the candidate should IMMEDIATELY bring this fact to the notice of the Invigilation Staff and obtain a new booklet of the same series as given earlier.
- 7. The serial number of the new Question booklet, if issued for some reason, should be entered in the relevant column of the OMR. The Invigilation Staff must make necessary corrections in their record regarding the change in the serial no. of Question booklet.
- 8. The paper consists of total 480 Marks. Each question shall carry 4 marks. There are four options for each question and the candidate has to mark the MOST APPROPRIATE answer on the OMR response sheet.
- 9. There is **negative marking** (1 mark for each question) for questions wrongly answered by the candidate.
- 10. If a candidate gives more than one answer, it will be treated as a wrong answer even if one of the given answers is correct. There will be same penalty, as above, to that question.
- 11. If Question is left blank, i.e. question remains unattempted, there will be no penalty for that question.
- 12. Use of Electronic/Manual Calculator is prohibited.
- 13. The candidate <u>MUST READ INSTRUCTIONS BEHIND THE OMR SHEET</u> before answering the questions and check that two carbon copies attached to the OMR sheet are intact.

A-2024 (A – 1)

1.		The standard time allowed to complete a job is 48 hours, whereas a worker completed the job in 40 hours. The time rate per hour is $\stackrel{?}{=}$ 15 for wage payment. As per Halsey											
	Prei	mium [Plan, t	he to	tal ea	rnings of th	e worker	are:					
	(a)	₹ 66	0		(b)	₹ 600	(c)	₹ 800	(d)	₹ 720			
2.	Sele	ect the CAS	correc	t mat	ch of Hea	Cost Accoun	nting Star	ndards (CA	S) with the	ir Heads :			
	A.	CAS-	-6	(i)	Ove	rheads							
	B.	CAS-	.3	(ii)	Em	ployee cost							
	C.	CAS-	-7	(iii)	i) Direct expens		;						
	D.	CAS-	10	(iv)	Mat	Material cost							
	Cod	les :											
		A	В	C		D							
	(a)	(ii)	(iv)	(i)	(iii)							
	(b)	(ii)	(i)	(i	v)	(iii)							
	(c)	(iv)	(i)	(i	i)	(iii)							
	(d)	(i)	(iii)	(i	v)	(ii)							
3.		ich of il matt		llowir	ng br	anches of a	ccounting	deals wit	h settleme	nt of disp	utes in		
	(a)	Fina	ncial A	ccour	nting		(b)	Cost Acco	ounting				
	(c)	Mana	ageme	nt Ac	count	ing	(d)	Forensic	Accounting	;			
4.	The	exam	ple of r	non-cı	ırren	t liability is		·					
	(a)	Secu	red loa	an			(b)	Bank overdraft					
	(c)	Adva	ince co	mmis	sion		(d)	Bills paya	able				
5.		depre				particularly s is :	designed	to provide	e appropria	ate funds	for the		
	(a)	Depl	etion u	ınit m	etho	d	(b)	Fixed ins	tallment m	ethod			
	(c)	Sink	ing fur	nd me	thod		(d)	Diminish	ing balance	e method			
6.	How (a) (b) (c) (d)	Sinking fund method (d) Diminishing balance method w is interest recorded on drawings in the final account of the firm? Charged against the Profit and Loss Appropriation Account Shown in the Profit and Loss Appropriation Account as an income Shown in the Balance Sheet as a liability											
A-20		2110 1	0	 a		e Sheet as an	A – 2)						
۸-۷۱	J Z T					\ <i>F</i>	~ ~ /						

	(b) (c) (d)	Retiring Partner's Capital Account Revaluation Account Profit and Loss Account
8.	agr	S and M are three partners sharing profit and loss in the ratio of $1:2:3$. Now, they see to share profit and loss in the ratio of $3:2:1$. The sacrificing and gaining ratios hese partners will be:
	(a)	M's gaining ratio = $\frac{1}{3}$, K's sacrificing ratio = $\frac{1}{3}$ and S neither sacrificed nor gained.
	(b)	K's gaining ratio = $\frac{1}{3}$, M's sacrificing ratio = $\frac{1}{3}$ and S neither sacrificed nor gained.
	(c)	K's gaining ratio = $\frac{1}{3}$, S's sacrificing ratio = $\frac{1}{3}$ and M neither sacrificed nor gained.
	(d)	M's gaining ratio = $\frac{1}{3}$, S's sacrificing ratio = $\frac{1}{3}$ and K neither sacrificed nor gained.
9.	Mat	tch the various acts with their enactment year :
	A.	The Partnership Act (i) 1872
	B.	Indian Contract Act (ii) 1930
	C.	The Sale of Goods Act (iii) 1932
	Cod	des:
	(a) (b)	A B C (iii) (i) (ii) (ii) (iii) (i)
	(c)	(ii) (i) (iii)
	(d)	(iii) (ii) (i)
10.	Wh	ich of the following is not a disadvantage of Computerized Accounting?
	(a)	System failure (b) Unanticipated errors not known
	(c)	Inability to collaborate (d) Breaches of security
11.		the Tally accounting package, the new ledgers, groups and voucher types are ated from the menu of:
	(a)	Reports (b) Import (c) Masters (d) Transactions
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When a partner retires from the partnership firm, the general reserve is transferred

7.

to:

All Partners' Capital Accounts

12.	As p	er the	Compa	nies Act	2013, S	Section	a 8 Comp	anies are :				
	(a)	Publi	c Limit	ed Comp	panies		(b)	Private Lim	ited Cor	mpanies		
	(c)	One I	Person (Compan	ies		(d)	Non-profit C	Compani	ies		
13.	The	buy-ba	ack of sl	hares <i>ca</i>	<i>innot</i> ex	xceed :	:					
	(a)	50% d	of paid-	up share	e capital	l plus i	free rese	rves				
	(b)	15% c	of paid-	up share	e capital	l plus i	free reserves					
	(c)	20%	of paid-	up shar	e capita	l plus	free rese	erves				
	(d)	25% d	of paid-1	up share	e capital	l plus i	free rese	rves				
14.	₹ 1	5,000;	ulate the manufacturing cost of product M. The opening stock of product M is 5,000; raw material purchases : $₹$ 75,000; payment of salaries : $₹$ 5,000 and tage inward : $₹$ 6,000. The closing stock is $₹$ 16,000. $₹$ 80,000 (b) $₹$ 87,000 (c) $₹$ 85,000 (d) $₹$ 79,000									
	(a)	ν ου,	000	(D)	₹ 01,	,000	(c)	₹ 85,000	(d)	₹ 79,000		
15.	As p	er the	Compa	nies Act	, 2013 i	dentif	y the cor	rect statemen	t :			
	I.	The f	inancia	l statem	ent of c	ompar	nies is pr	epared as per	Schedu	ile-II.		
	II.	The I	Balance	Sheet is	s prepar	ed as	per Sche	dule-III, Part	-I.			
	III.	Profi	t and Lo	oss Acco	unt is p	repare	ed as per	Schedule-III,	Part-II			
	IV.			Loss Acc hedule-l		prepa	ared as	per Part-I ar	nd Bala	nce Sheet as	per	
	(a)	I and	IV	(b)	II and	d III	(c)	I and III	(d)	I and II		
16.	-	Items o					s of Bala	s per the Con nce Sheet : of Balance She	-	Act, 2013, m	ıatch	
	A.	Stock	of raw	materia	ıl	(i)	Fixed A	ssets				
	B.	Uncla	aimed d	ividend		(ii)	Reserve	es and Surplu	s			
	C.	Bran	d and tr	ademar	k	(iii)	Curren	t Assets				
	D.	Secur	rities pr	emium		(iv)	Curren	t Liability				
	Cod	les:										
		A	В	\mathbf{C}	D							
	(a)	(i)	(ii)	(iii)	(iv)							
	(b)	(i)	(ii)	(iv)	(iii)							
	(c)	(iii)	(iv)	(i)	(ii)							
	(d)	(iii)	(ii)	(i)	(iv)							

	A.	AS-2			(i)	Amalgamation of Company			
	B.	AS-3			(ii)	Valuation of Inventory			
	C.	AS-6			(iii)	Cash Flow Statement			
	D.	AS-14	1		(iv)	Depreciation Accounting			
	Cod	les:							
		A	В	\mathbf{C}	D				
	(a)	(ii)	(iii)	(iv)	(i)				
	(b)	(iii)	(iv)	(i)	(ii)				
	(c)	(iv)	(ii)	(iii)	(i)				
	(d)	(i)	(ii)	(iv)	(iii)				
18.	retu	business has the average capital employed of $\geq 5,00,000$ and the normal rate of turn is 10%. The adjusted average profit is $\geq 90,000$. The value of goodwill on the asis of three years purchase of super profit will be:							
	(a)	₹ 4,1	0,000			(b) ₹ 2,70,000			
	(c)	₹ 1,2	0,000			(d) ₹ 5,90,000			
19.		ase of accounting for amalgamation, which of the following statements are correct respect to pooling of interest method? It is used when amalgamation takes place in the nature of purchase.							
	II.	It is ι	ised who	en amal	lgamatio	n takes place in the nature of merger.			
	III.					ill record the assets, liabilities and reserves of existing value.			
	IV.		dentity ransfere			are changed as per agreement between transferor			
	(a)	II and	d III	(b)	I and I	III (c) I and IV (d) II and IV			
20.	The exce		ability o	of inter	nal reco	nstruction would be in all of the following cases			
	(a)	unde	r-capital	lization	of capita	l structure.			
	(b)	if the	re are h	eavy ac	cumulate	ed losses that need to be written-off of the company.			
	(c)	if the	re is ove	er-valua	tion of a	ssets showing in the Balance Sheet.			
	(d)	over-	capitaliz	zation o	f capital	structure.			
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Match the Accounting Standards with their Heads of Account:

 $Heads\ of\ Account$

Accounting Standards

17.

21.	The	term "	Financia	al State:	ment"	of limited	comp	any includes :		
	I.	Profit	and Lo	ss A/c						
	II.	Balar	nce Shee	t						
	III.	Profit	and Lo	ss Appr	opriat	ion A/c				
	(a)	II onl	У				(b)	II and III only	7	
	(c)	I and	III only				(d)	I, II and III		
22.	Whi	ch of th	ne follow	ing stat	temen	ts are corre	ect?			
	I.	The Tanaly		ries Ana	dysis (of financial	stat	ements of a con	npany	is called Vertical
	II.		Time S contal an		nalysi	is of finar	ncial	statements of	a co	mpany is called
	III.					statement g Capital A			hort-te	erm is primarily
	IV.							a period of s		erm is primarily f the concern.
	(a)	I and III				(b)	II and III			
	(c)	I and	IV				(d)	II and IV		
23.				_	erial a	accounting	infor	mation with th	e mos	t apt information
	of th		ea of inte	erest:		4 6:				
		Users			(4)	Area of in				
	A.	Owne	ers		(i)	Profitabil	ity aı	nd financial pos	ition	
	В.	Mana	gement		(ii) Short-term and long-term solvency					
	C.	Credi	tors		(iii)) Liquidity position with short-term solvency				
	D.	Gover	rnment A	Agency	(iv)	Growth p	atter	n with financia	l struc	ture
	Cod	les:								
		A	В	\mathbf{C}	D					
	(a)	(i)	(iii)	(iv)	(ii)					
	(b)	(iv)	(i)	(ii)	(iii)					
	(c)	(iii)	(ii)	(iv)	(i)					
	(d)	(i)	(ii)	(iii)	(iv)					
24.	_						follow	ving transaction	ıs wou	ld be resulting as
			funds for		_					
	I.					rent assets				
	II.					rent liabili				
	III.					rrent asset				
	IV.					rrent liabil				
	(a)	I and	П	(b)	I an	d III	(c)	II and III	(d)	II and IV
						, , ,				

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25.	Which of the following functions may be treated as comptrollership functions of a Management Accountant?												
	I.	Planning for Con											
	II.	Provision of Cap											
	III.	Reporting and In		retation.									
	IV.	Investor Relatio	-										
	(a)	I and IV	(b)	II and III	(c)	I and III	(d)	II and IV					
26.		current ratio of a				here is an eq	ual incr	ement in cu	rrent				
	(a)	No change in the	e curi	ent ratio	(b)	Increase in t	he curr	ent ratio					
	(c)	Decrease in the	curre	nt ratio	(d)	Either (a) or	(b)						
27.		e higher the ratio ect to :	, the	more favoura	ble it is.	" This statem	ent may	not be said	with				
	I.	Operating ratio			II.	Stock turnov	er ratio)					
	III.	Operating profit	ratio)	IV.	ROI							
	(a)	I, II, III and IV			(b)	I and IV only	y						
	(c)	II and III only			(d)	I only							
28.	A co	A company may resort to "window dressing" by:											
	(a)	manipulating inventory valuation											
	(b)	omission of liability for goods purchased											
	(c)	treating short te	rm li	ability as lon	g term de	ebt							
	(d)	All of the above											
29.	A certain process needed standard labour of 24 skilled labour hours and 30 unskilled labour hours at \neq 60 and \neq 40 respectively, as the standard labour rates. Actually, 20 and 25 labour hours were used at \neq 50 and \neq 50 respectively. Then, the labour mix variance will be:												
	(a)	adverse											
	(b)	favourable											
	(c)	zero											
	(d)	favourable for sl labour rates	killed	and unfavou	rable for	unskilled irr	espectiv	ve of the stan	dard				
30.		net sales of the rage collection per				ebtors are ₹	50,000	for the year.	The				
	(a)	42	(h)	50	(c)	60	(d)	72					

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31.	Whi	ich of the following expenses may not b	e trea	ated as an operating expense?
	(a)	Cost of promotional advertising		
	(b)	Depreciation of plant and machinery		
	(c)	Loss on the sale of motor car		
	(d)	Salaries of General Management		
32.	The	value of equity capital is greater than	the d	lebt capital. The capital structure may
	be c	onsidered as :		
	(a)	Low geared	(b)	High geared
	(c)	Balance geared	(d)	Zero geared
33.	The	working capital of S Limited is $₹$ 30,	000. 7	The current ratio is 3:1. The value of
	the	current assets of S Limited will be :		
	(a)	₹ 45,000	(b)	₹ 30,000
	(c)	₹ 90,000	(d)	₹ 60,000
34.	The	purchase of furniture by issuing the de	ebenti	ure is treated as :
	(a)	Source of fund	(b)	Application of fund
	(c)	No flow of fund	(d)	Both (a) and (b)
35.		machinery is purchased on Hire Pur be shown in the cash flow statement a		System. The payment of installment
	(a)	whole installment as investing activi-	ties	
	(b)	whole installment as financing activi	ties	
	(c)	whole installment as operating activi	ties	
	(d)	value of loan element as investing a activities	activit	ies and interest element as financing
36.		total sales of Alfa Ltd. are ₹ 2 lakh fo ebtors are ₹ 15,000 and ₹ 28,000. The		year. The opening and closing balance sales of the year will be :
	(a)	₹ 2·13 lakh	(b)	₹ 2·15 lakh
	(c)	₹ 1·87 lakh	(d)	₹ 1·72 lakh
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37.		ich of the follow lication?	ring methods	s of costing	is/are	correctly	matched	with	their		
	I.	Job Costing:	Where the s	similar article	s are p	roduced a	nd product	ion is			
			highly repet	titive.							
	II.	Batch Costing:	Where enter	rprise manufa	actures	a variety	of product	s.			
	(a)	I only		(b)	II on	ly					
	(c)	Both I and II		(d)	Neith	ner I nor Il	[
38.	Froi	m the following eq	uation, select	t the correct e	quatio	n related t	o cost dete	ermina	ation :		
	(a)	Prime cost = Dir	ect material ·	+ Direct labou	ur – Di	rect expen	ses				
	(b)	Factory cost = Prime cost - Work expenses + Factory expenses									
	(c)	Total cost = Offic	ce cost – Selli	ng and distri	bution	overheads	}				
	(d)	None of the above									
39.		ich cost per unit ines and vice vers		sely with act	ivity :	as volum	e increase	s, uni	t cost		
	(a)	Variable cost									
	(b)	Semi-variable co	est								
	(c)	Fixed cost									
	(d)	Marginal cost									
40.	The as:	sum of indirect m	naterial, indir	rect labour an	ıd indii	rect expen	ses is basi	cally k	known		
	(a)										
	(b)	Selling cost									
	(c)	Overhead cost									
	(d)	Total cost									
41.	the	revenue rate of particle fixed cost is $₹$ 2 duct X?		-				_			
	(a)	₹ 9,800									
	(b)	₹ 800									
	(c)	₹ 8,000									
	(d)	₹ 2,000									
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42.	Mate	ch the it	ems rel	ate	d to ABC analysis technique of material control :
	I.	'A' iten	ns	p.	small percentage in number, combined with high value items
	II.	'B' iten	ns	q.	'relatively less important items'
	III.	'C' iten	ns	r.	'high percentage in number, combined with less value items'
	Cod	e :			
		I	II	II	Į
	(a)	r	q	p	
	(b)	r	p	q	
	(c)	q	r	p	
	(d)	p	q	r	
43.	varia	able ma	nufactu	rin	nead is ₹ 60,000, and fixed selling overhead is ₹ 12,000. The g costs and variable selling costs are ₹ 12 and ₹ 3 per unit. If r unit, the break-even point in terms of sales value will be:
	(a)	₹ 1,20	,000		
	(b)	₹ 1,44	,000		
	(c)	₹ 1,60	,000		
	(d)	₹ 1,92	,000		

- **44.** The margin of safety may not be improved through:
 - (a) increasing the level of production.
 - (b) increasing the selling price.
 - $(c) \quad \ increasing \ contribution \ by \ dropping \ of \ unprofitable \ product.$
 - (d) reducing variable cost and increasing fixed cost
- **45.** Select the correct formula related to the marginal costing :
 - (a) Sales + Variable cost = Fixed cost Profit
 - (b) Sales + Variable cost = Contribution
 - (c) Sales Variable cost = Fixed cost + Profit
 - (d) Contribution = Fixed cost Profit

	(a)	a) 'All manufacturing costs are charged to and absorbed by the product'.								
	(b)	'Only direct materials and variable materials	anuf	acturing overheads are charged to and						
	(c)	'Only variable costs are charged to an	d abs	sorbed by the product'.						
	(d)	'Only marginal costs are charged to a	nd ab	sorbed by the product'.						
47.	a pr			me extra fixed cost is required to make on to make it, if (where abbreviations						
	(a)	MC < Price	(b)	MC > Price						
	(c)	VC + FC < Price	(d)	VC + FC > Price						
48.		activity-based budgeting system in ertaken for the first time, is	n wh	nich cost variables are justified as						
	(a)	Fixed budget	(b)	Cash budget						
	(c)	Zero-based budget	(d)	Flexible budget						
49.	is fi actu	xed at ₹ 0.50 per kg. During the peri	iod, t	roducing 100 units. The standard price he produced units were 2,40,000. The costing ₹ 1,65,000. What will be the						
	(a)	₹ 15,000 (Favourable)	(b)	₹ 21,000 (Favourable)						
	(c)	₹ 15,000 (Unfavourable)	(d)	₹ 21,000 (Unfavourable)						
50.	Froi	n the given analysis of variance, select	the c	orrect match of variance calculation :						
	(a)	'Material usage variance = Standard 1	price	(Standard quantity + Actual quantity)'						
	(b)	'Labour efficiency variance = Stand production – Actual time)'	lard	wage rate (Standard time for actual						
	(c)	Variable overhead efficiency varia- overhead rate – Actual variable overh		= Actual hour (Standard variable rate)'						
	(d)	'Labour mix variance = Standard cost cost of Actual labour mix'	t of re	evised standard labour mix + Standard						
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46. Select the correct assumption of absorption costing technique :

51.		sales of Z Ltd. are \neq 2,50,000 and the variable cost is 60% of sales. If the profit is 0,000, what will be the contribution margin?						
	(a)	₹ 50,000						
	(b)	₹ 1,50,000						
	(c)	₹ 1,00,000						
	(d)	₹ 2,00,000						
52.		en a firm advises its customers to mail their payments to special post office ection centers, the system is known as:						
	(a)	Concentration banking						
	(b)	Lockbox system						
	(c)	Playing the float						
	(d)	None of the above						
53.	cont	A company manufactures a single product with a variable cost per unit of \mathbb{Z} 22. The contribution to sales ratio is 45% and monthly fixed costs are \mathbb{Z} 1,98,000. What is the Break-Even point in units?						
	(a)	4,900						
	(b)	9,000						
	(c)	11,000						
	(d)	20,000						
54.		of the following, which is a scientific and accurate method of absorbing factory heads?						
	(a)	Percentage of prime cost method						
	(b)	Machine hour rate method						
	(c)	Percentage of direct material cost method						
	(d)	Percentage of direct labour cost method						
55.	Ope	rating costing is applicable to:						
	(a)	Hospitals						
	(b)	Cinemas						
	(c)	Transport undertakings						
	(d)	All of the above						

(A-12)

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56.	A hotel has 100 rooms of which 80% are normally occupied in summer and 25% in winter. Period of summer and winter may be taken as 6 months each and normal days in a month may be assumed as 30. The total occupied room days will then be :								
	(a)	1,525							
	(b)	18,900							
	(c)	36,000							
	(d)	37,800							
57.	The	term "Conversion costs" refers to :							
	(a)	manufacturing costs incurred to produce units of output.							
	(b)	all costs associated with manufacturing other than direct labour costs and raw							

- costs which are associated with marketing, shipping, warehousing and billing (c) activities.
- the sum of direct labour costs and all factory overhead costs. (d)

58. Which one of the following is most likely a direct material?

- (a) Diesel oil used in generators
- (b) Paints used for shop-floor painting
- (c) Chocolate cream used in the manufacture of choco-biscuit
- (d) Cotton waste

59. Economic order quantity refers to:

- the quantity to be used economically (a)
- (b) the quantity of materials to be maintained
- (c) the quantity of materials to be recorded
- (d) the quantity of materials to be ordered at a time

60. Bonus under Halsey Plan is paid at:

- 50% of time saved (a)
- (b) 33.33% of time saved
- (c) 100% of time saved
- 83% of time saved (d)

	(b)	Contract costing and Operating costing								
	(c)	Job costing and Break-even analysis								
	(d)	Cost recording and Cost reporting								
63.			n in which money cor services are rendered		into the business immediately after the called:					
	(a)	Cash transaction								
	(b)	Credit transaction	on							
	(c)	Round Tripping	and Profit shifting							
	(d)	Hawala transact	ion							
64.	Fron	n the following de	tails, calculate weigh	ted a	average cost of inventory :					
		Receipts	Rate							
		300 units	₹ 11 per unit							
		550 units	₹ 12·50 per unit							
		400 units	₹ 11.50 per unit							
		500 units	₹ 12·00 per unit							
	(a)	₹ 11·75 per unit		(b)	₹ 12·10 per unit					
	(c)	₹ 11·55 per unit		(d)	₹ 11·87 per unit					
65.	X and Y entered a joint venture for export of Indian handicraft items to an overseas customer. X sends goods worth $\neq 2,00,000$ to Y for export to the USA. Y exported goods worth $\neq 1,75,000$ to the USA for $\neq 2,10,000$ and agreed to take away the remaining goods at cost less 10%. Find the profit of the joint venture. (a) $\neq 36,000$ (b) $\neq 32,500$									
	(c)	₹ 30,000		(d)	₹ 25,000					
A-20	024		(A - 1	4)						

Semi-Variable cost is segregated into fixed and variable elements using:

Marginal Costing technique combines the techniques of:

Standard costing and Budgetary control

61.

62.

(a)

(b)

(c)

(d)

(a)

Method of Least Squares

Scatter Graph Method

Range Method

All of the above

66.		annual reports are to be prepared rnal end users such as		published for circulation among the					
	(a)	company, competitors, contributors and colleagues							
	(b)	customers, creators, collaborators and	cont	tractors					
	(c)	government, competitors, owners and	top n	management					
	(d)	shareholders, investors, bankers, debe	entur	re holders and creditors					
67.	Whi	ch of the following is <i>not</i> an essential f	eatur	re of a company ?					
	(a)	Voluntary association of persons							
	(b)	Distinct legal entity							
	(c)	Perpetual existence							
	(d)	Share capital of ₹ 50 lakh							
68.	Pre-	incorporation profit is to be credited to	:						
	(a)	Capital reserve							
	(b)	Profit and Loss Account above the line	е						
	(c)	Profit and Loss Account below the line	е						
	(d)	General reserve							
69.	Bon	us shares can be issued if the :							
	(a)	Articles of Association permit it							
	(b)	Proposal is approved by the sharehold	lers ir	n the general meeting					
	(c)	Issue is made out of free reserves							
	(d)	All of the above							
70.	The	Companies Act, 2013 prohibits the iss	ue of	any preference share which is:					
	(a)	Non-convertible	(b)	Non-participating					
	(c)	Non-redeemable	(d)	Non-cumulative					
71.	The nominal and book values of sinking fund investments account are respectively $\geq 1,00,000$ and $\geq 96,000$. The company has sold investments of the nominal value of $\geq 20,000$ at a price that was sufficient to redeem the debentures of $\geq 20,000$ at ≥ 102 . The profit on sale of investments is:								
	(a)	₹ 1,200	(b)	₹ 800					
	(c)	Nil	(d)	₹ 400					
A-20	024	(A – 1	5)						

72.	Which one is true regarding financial statements?									
	(a) Financial statements reflect the recorded facts.									
	(b)	Financial statements disclose monetary and non-monetary facts.								
	(c)	Recorded facts are based on replacement costs.								
	(d)	Financial statements accomplish only	exte	rnal reporting.						
73.	Pre	Premium on redemption on debenture account is in the nature of:								
	(a)	Personal account	(b)	Real account						
	(c)	Nominal account	(d)	None of the above						
74.	ʻNA	CAS' stands for :								
	(a)	(a) National Advisory Committee on Accounting Standards								
	(b)	National Authority for Cost Accounting	ng Sta	andards						
	(c)	National Accounting Committee on Advisory Standards								
	(d)	National Accounting, Comptrolling and Auditing Standards								
75.	-	ening stock : ₹ 50,000; Closing sto fit margin : 16.67% on sales. The sales		₹ 40,000; Purchases : ₹ 1,90,000; are :						
	(a)		(c)	\neq 2,00,000 (d) \neq 2,44,000						
76.	Whi	ich of the following will result in disagr	eemei	nt of Trial Balance ?						
	(a)	Sales return treated as purchase								
	(b)	Purchase return treated as sales								
	(c)	Baburao's account wrongly credited in	nstead	d of Shyam's account						
	(d)	d) Undercasting cash book by ₹ 1,100								
77.	Rea	lization account is a :								
	(a)	Real account	(b)	Personal account						
	(c)	Nominal account	(d)	Memorandum account						
78.	Whi	ich of the following is most certainly no	t an e	error of principle ?						
	(a)	Purchase of furniture debited to purch	hase a	account						
	(b)	Repairs on the overhauling of second repairs account	ond-ha	and machinery purchased debited to						
	(c)	Cash received from XYZ posted to AB	\mathbf{C}							
	(d)	Sale of old car credited to sales accoun	nt							
A-20	024	(A – 1	6)							

79.	The original cost of the machine is $\geq 19,00,000$; machine installation charges are $\geq 1,00,000$; working life of the machine is 5 years and residual value is $\geq 40,000$. If the depreciation is charged on Straight Line basis then 4^{th} year's depreciation will be:								
	(a)	₹ 3,72,000	(b) ₹ 4,	,00,000	(c)	₹ 3,92,000	(d)	₹ 3,52,000	
80.	The	balance of Rea	alisation	Account is tran	sferre	d to the Part	ners' Ca	pital Accounts :	
	(a)	in equal prop	ortion						
	(b)	in capital rat	io of the	partners					
	(c)	in the profit	sharing r	atio of the parti	ners				
	(d)	in loan's ratio	o of the p	artners					
81.				is purchased l sented in the co	_			sheet value. The	
	(a)	Loss on purc	hase		(b)	Profit on pu	ırchase		
	(c)	Goodwill			(d)	Capital res	erve		
82.		ne net sales an o, if variable co		_	is ₹	10,000, wha	t will be	the possible P/V	
	(a)	30%	(b)	20%	(c)	25%	(d)	15%	
83.		•		rm's ratio value marily to identi		-		a key competitor s called :	
	(a)	Time series a	analysis		(b)	Combined a	analysis		
	(c)	Benchmarkin	ng		(d)	None of the	above		
84.		Given that Closing stock	ī		(₹) 30,) 000			
		Opening stoc	k		20,	000			
		Sales			1,0	1,00,000			
		Administrati	ve and se	elling expenses	20,	000			
		Purchases			70,	000			
	The	operating rati	o is:						
	(a)	52%			(b)	65%			
	(c)	75%			(d)	80%			
A-20	024 (A – 17)								

85.	Which of the following statements are correct?									
	I. Debt-Equity Ratio is an example of short term solvency Ratio									
	II.	Debt-Equity Rati	io is a	an example of lo	ng ter	rm solvency Rati	0			
	III.	Cash Flow Statement is not a substitute for Income Statement or Fund Flow Statement								
	IV.	Cash Flow State Statement	emen	nt is a substitu	ite fo	or Income State	emen	t or Fund Flow		
	(a)	I and III	(b)	I and IV	(c)	II and III	(d)	II and IV		
86.		n : Total assets 0,000. The Debt-E			deb	ts : ₹ 1,80,000;	Cui	rrent liabilities :		
	(a)	1:2	(b)	2:3	(c)	3:1	(d)	2:1		
87.	A Co	pyright account b	elong	gs to a/an :						
	(a)	Nominal account	5		(b) Tangible real account					
	(c)	Intangible real a	ccour	$\mathbf{n}\mathbf{t}$	(d)	Pigouvian acco	unt			
88.		Convention of Convention of M Convention of Co	The st sclos onsist ateria	atement is based ure ency ality			tems	, while preparing		
89.	Opp	ortunity cost mea	ns:							
	(a)	the loss of an alte	ernat	ive income as a	conse	equence to action	ador	oted		
	(b)	any indirect cost	whic	h affects the cos	t of p	roduction				
	(c)	a cost which can	be di	rectly attributed	d to p	roduction				
	(d)	the cost of the to	tal ur	nits that have be	een pi	oduced in a fact	ory			
90.	Cale	ndar variance is a	a sub-	division of :						
	(a)	Material varianc	e							
	(b)	Direct labour var	riance	9						
	(c)	Sales variance								
	(d)	Overhead cost va	riano	ee						
A-20	24			(A - 1	8)					

	this		qi Re	e Sanctuary well-known for blackbuck, treat Ceremony. It is located in the s 'Toshas' and 'Kinnow farming'.
	(a)	Ferozepur	(b)	Fazilka
	(c)	Amritsar	(d)	Malerkotla
92.		government's push for nanotechnolonales/grounds?	logy	is based on which of the following
	I.	It can enable higher agricultural prod	luctiv	ity.
	II.	It can help in management of toxic w and nano membranes.	astes	and treatment of water via nanofibers
	III.	It can enable earlier diagnosis of disea	ases a	and efficient drug delivery.
	IV.	·		e is an absolute zero risk of allergic or damage to DNA, because of creation
	(a)	I and II only	(b)	II and III only
	(c)	I, II and III only	(d)	I, II, III and IV
93.		ch of the following schemes/missions lats' to village household owners possess		een launched to provide the 'Record of louses in inhabited areas ?
	(a)	MUDRA Scheme	(b)	SVAMITVA Scheme
	(c)	Mission Karmayogi	(d)	Land Bank Scheme
94.	The	Constitution (103 rd Amendment) Act of	leals	with
	(a)	Reservation for economically weal education.	ker s	sections in public employment and
	(b)	Introduction of Goods and Services Ta		
	(c)	Reservation of 1/3 rd of all seats for Legislatures.	for w	omen in the Lok Sabha and State
	(d)	Establishment of National Judicial A	ppoin	tments Commission.
95.		6×6 strategy', based on 6 benefic		the prevalence of
	(a)	Anaemia	(b)	COVID-19
	(c)	Malaria	(d)	Diabetes
A-20	24	(A – 1	9)	

91. Identify the district from the passage given below :

96.	Arra	ange the following lakes from South to l	North	1:								
	I.	Ashtamudi										
	II.	Chilika										
	III.	Harike										
	IV.	Pangong Tso										
	(a)	IV, III, II, I										
	(b)	II, I, IV, III										
	(c)	I, II, III, IV										
	(d)	II, I, III, IV										
97.		adband Highways', 'e-Kranti' and 'e-Coof the following programs/schemes?	Gover	nance' are pillars of which 'one' 'not								
	(a)	PM Gati Shakti	(b)	Make in India								
	(c)	e-NAM	(d)	Digital India								
98.	Whi	ch of the following pairs is/are <i>incorre</i>	ctly 1	matched?								
	I.	Income tax : Direct tax										
	II.	GST : Indirect tax										
	III.	Corporation tax : Indirect tax										
	(a)	I only	(b)	II and III only								
	(c)	I and II only	(d)	III only								
99.	Whi	ch of the following statements is <i>incor</i>	rect :	about Banda Singh Bahadur ?								
	(a)	He was also known as Madho Das and was given the name of Banda Singh by the $10^{ m th}$ Sikh Guru.										
	(b)	He made the fort of Mukhlispur as his capital and renamed it as Lohgarh.										
	(c)	He was tortured to death by the Mugh	nal Ei	mperor Aurangzeb.								
	(d)	He is famous for his Samana and Sirh	ind n	narches.								
100.	Whi	ch of the following events of Indian free	edom	struggle was the first to occur?								
	(a)	Rowlatt Satyagraha										
	(b)	Swadeshi Movement against the parts	ition	of Bengal								
	(c)	Komagata Maru incident										
	(d)	Champaran Satyagraha										

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101.	The answer key to a hypothetical MCQ (Multiple Choice Questions) based exam (every
	question having four options a, b, c and d) followed the pattern a, b, c, d, a, a, b, b, c, c,
	d, d, a, a, a, b, b, b and so on (answer to 1^{st} question being a, to 2^{nd} being b and so on
	as per the pattern given above). If the paper had 120 questions in total, what should
	have been the answer to the last question?

- (a) a
- (b) b
- (c) c
- (d) d
- **102.** Alan's bag had a three-digit numeric lock. He set the password such that it was a palindrome and hence easy to remember. But he is not able to recall it precisely at the moment. But, he does remember the following with certainty
 - I. The middle digit was an even prime.
 - II. The sum of digits was divisible by 7 or 9.
 - III. The sum of squares of digits was less than 100.

Which of the following digits when entered, might open Alan's bag?

- (a) 626
- (b) 824
- (c) 828
- (d) 248
- 103. A bug and a housefly are resting at one corner of a cubical room with 3 m long sides. Both of them see a prey located at the diagonally opposite corner of the room at the same time and immediately start running/flying towards it. While the bug has to move on the floor or the walls and cannot fly, there is no such restriction for the housefly. Based on this information, and the assumption that they take up the shortest possible routes, which of the following statements is definitely correct?
 - (a) The housefly reaches the prey first irrespective of its flying speed.
 - (b) Irrespective of the moving/flying speed, both have to travel a distance of over 5 m.
 - (c) If the bug moves at 3 m/s and the housefly flies at 1 m/s, both of them reach the prey at the same time.
 - (d) With equal flying and moving speeds, the fly will be able to catch the prey and come back to its original position, while the bug will not even be able to reach the original position of the prey (the diagonally opposite corner) in the same time.

- **104.** How many pairs of letters are there in these words which have as many letters between them in the word as in the alphabet?
 - (a) "CASTRAPHONE": less than 5
- (b) "EXPERIENCED": less than 4
- (c) "CASTRAPHONE": more than 7
- (d) "EXPERIENCED": more than 4

105. What is the value of 'a'?

Statement I : $a^2 + 6a + 9 = 0$

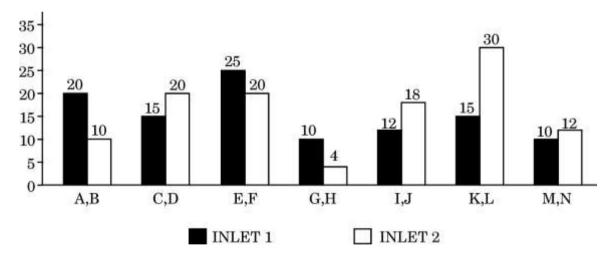
Statement II: a > 0

- (a) Statement I alone is sufficient
- (b) Statement II alone is sufficient
- (c) Both statements together are sufficient
- (d) Even both statements taken together are insufficient
- **106.** Identify the wrong number in the series : 20, 45, 85, 140, 210, 300
 - (a) 45

- (b) 85
- (c) 140
- (d) 300

Directions (107 – 108): Study the following graph carefully to answer the given questions:

Time taken by the pipes to fill a tank/cistern (hours/minutes)



- **107.** A large cistern can be filled by two pipes A and B. How many minutes will it take to fill the cistern from an empty state, if B is used for half the time and A and B fill it together for the other half?
 - (a) 7.5 minutes

(b) 2.5 minutes

(c) 4.0 minutes

- (d) 8.0 minutes
- **108.** Two pipes G and H are used to fill a cistern. If they are opened on alternate minutes and if pipe G is opened first, in how many minutes will the tank be full?
 - (a) 5 to 6 minutes

(b) 3 to 4 minutes

(c) 8 to 9 minutes

(d) 6 to 7 minutes

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(A - 22)

Directions (Question Nos. 109 to 110):

Arav, Erav, Ina, Ona and Uria are employees who work 8-hour shifts in company C. Company C has three different 8-hour shifts that start from 6 AM, 10 AM and 2 PM. The company (office) is closed (or locked) from 10 PM to 6 AM.

The company provides pick up and drop off for these employees. The same car is used for this purpose. Hence, employees who work the same 8-hour shift arrive and leave the office (that is, company premises) together. Furthermore, those who leave the office at a particular time always get to meet those who arrive at that time. And those who are in the office at the same time always get to meet all others in the office at that time. None of them arrive earlier than the start of their shift or leave later than the end of their shift. And none of them works more than one shift on any day. And no shift goes without any employees.

On a working day, all of them are present and report to office at the starting times of their respective shifts. On that day, Arav is not the last to leave the office. Erav and Ina do not come together to office on that day. Uria is not the first to reach office on that day. Note that if two or more people reach office at 6 AM, we say that they reach office first on that day and if two or more people leave office at 10 PM, we say that they leave office last on that day. If two or more people arrive first, we say each of them arrives first. Similarly, if two or more people leave last, we say each of them leaves last.

Answer each question below, independent of the other questions. That is, in addition to the information given above, if additional information is given in a question, that additional information holds only for that question and not for the other questions in the section.

- **109.** On the given working day, if Arav is not the first to arrive at office, and if only one of all the employees reaches office at 10 AM, then which of the following must hold?
 - (a) Either Eray or Ina reaches office at 10 AM
 - (b) If Ina does not leave office last, then Ona leaves office last
 - (c) Ina and Ona arrive first
 - (d) None of the above
- **110.** On the given working day, if exactly two people arrive first and exactly two people leave last, then
 - (a) Ona arrives at 10 AM

(b) Eray and Ina meet

(c) Aray arrives first

(d) None of the above

A-2024 (A – 23)

111.	ัพเ⊲	ਿਸ਼ਬਦ ਦੀ ਵਰਤ ਇਹਨਾਂ ਵਿਚ ਕਿਸ ਅਰਥ ਵਿਚ ਹੁੰਦੀ ਹੈ ?
	(a)	ਬਾਗ਼ੀ
	(b)	ਬਾਕੀ
	(c)	ਅੱਕਣਾ
	(d)	ਆਪਣਾ
112.	ਕਿਹ	ਤਾ ਸ਼ਬਦ 'ਪੜਨਾਂਵੀ ਵਿਸ਼ੇਸ਼ਣ' ਲਈ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ :
	(a)	ਉਹ
	(b)	ਜਿਹਾ
	(c)	ਸਾਰੇ
	(d)	ਤੂੰ
113.	ਨਿਮਰ	ਨਲਿਖਤ ਵਿੱਚੋਂ ਕਿਹੜਾ ਸ਼ਬਦ-ਜੋਟਾ ਸਹੀ ਹੈ ?
	(a)	ਪੰਡਤ/ਪੰਡਤਾਈ
	(b)	ਪੰਡਤ/ਪੰਡਤਣੀ
	(c)	ਪੰਡਤ/ਪੰਡਤੀ
	(d)	ਪੰਡਤ/ਪੰਡਤਾਣੀ
114.	ਇਨ੍ਹਾਂ	ਵਿਚੋਂ ਕਿਹੜਾ ਵਾਕ 'ਘੋੜੀ' ਸ਼ਬਦ ਦੇ ਬਹੁਅਰਥਕ ਰੂਪ ਨੂੰ ਸਹੀ <i>ਨਹੀਂ</i> ਦਰਸਾਉਂਦਾ ਹੈ ?
	(a)	ਭਰਾ ਦੇ ਵਿਆਹ ਵਿੱਚ ਭੈਣ ਘੋੜੀ ਗਾ ਰਹੀ ਹੈ।
	(b)	ਬੀਜੀ ਦੋ ਘੋੜੀਆਂ ਨਾਲ ਦਰੀ ਬੁਣ ਰਹੇ ਨੇ।
	(c)	ਭਤੀਜਾ ਚਾਚੇ ਨਾਲ ਹੀ ਘੋੜੀ ਚੜ੍ਹ ਗਿਆ।
	(d)	ਘੋੜੀ-ਕਣੀ ਦੇ ਮੌਸਮ ਵਿੱਚ ਬਾਹਰ ਨਹੀਂ ਜਾਣਾ ਚਾਹੀਦਾ।

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115.	15. ਅਖਾਣਾਂ ਨੂੰ ਪੂਰਾ ਕਰਨ ਲਈ ਮਿਲਾਨ ਕਰੋ ⁄ ਸਹੀ ਵਿਕਲਪ ਚੁਣੋਂ :								
	A.		_ ਦੇ ਮੂਹ	ਲੱਛਮੀ				(i)	ਤਿੱਤਰ
	B.	ਤਿਹਾਏ		ਕਟੋਰਾ ਹ	ਲੱਭਾ ਪਾਣੀ	ਪੀ ਪੀ ਅ	ਮਾਫਰਿਆ <u>ਂ</u>	(ii)	ਤਰਖਾਣ
	C.		ਕੰਨ	ਬਰਾਬਰ	ਹੋਏ			(iii)	ਘੋੜੇ
								(iv)	ਜੱਟ
	वॆड :								
	- G	A	В	\mathbf{C}					
	(a)	(iii)	(ii)	(i)					
	(b)	(iii)	(iv)	(i)					
	(c)	(i)	(ii)	(iii)					
	(d)	(i)	(iv)	(iii)					
116.	ਸ਼ਬਦ	ਾਂ ਦੇ ਬੁਹਿ	ਨਿਆਦੀ ਰਿ	ਹੱਸੇ ਨੂੰ ਕਿ	ਕਹਾ ਜਾਂਦਾ	ਹੈ :			
		ਅਗੇਤਰ		5			(b) ਮ ^ਦ	ोरत	
			J				•		
	(c)	ਧਾਤੂ					(d) ਵਿਸ	ਜੇਸ਼ਣ	
117.	'ਉਹ	ਹੀ ਹੂੜ	–ਮੱਤ ਕਰ	ਦਾ ਸੀ।	' ਵਾਕ ਦੇ	ਅਧਾਰ '	ਤੇ ਮਿਲਾਨ ਹ	ਕਰੋ :	
		ਸੂਚੀ					ਸੂਚੀ		
	A.	_				(i)	_	ਬਦ	
	B.	ਹੀ				(ii)	ਕਿਰਿਆਵੰ	ੀ ਸ਼ਬਦ	
	C.	ਹੂੜ-ਮੱ	3			(iii)	ਪੜਨਾਂਵੀ	ਸ਼ਬਦ	
	D.	ਕਰਦਾ				(iv)	ਦਬਾਵਾਚਰ	ਸ਼ਬਦ	
	वेड :								
		A	В	\mathbf{C}	D				
	(a)	(iii)	(i)	(iv)	(ii)				
	(b)	(ii)	(iv)	(iii)	(i)				
	(c)	(iii)	(iv)	(i)	(ii)				
	(d)	(ii)	(iv)	(i)	(iii)				
A-20	24					(A - 2	5)		

118. ਭਾਰਤੀ ਸਭਿਅਤਾ ਇਸ ਧਰਤੀ ਉੱਤੇ ਵਿਕਸਿਤ ਹੋਈਆਂ ਪ੍ਰਾਚੀਨਤਮ ਸਭਿਅਤਾਵਾਂ ਵਿਚੋਂ ਹੈ। ਇਸ ਦੀ ਵਿਸ਼ੇਸ਼ਤਾ ਇਹ ਹੈ ਕਿ ਜਿੱਥੇ ਦੂਸਰੀਆਂ ਅਨੇਕਾਂ ਪੁਰਾਤਨ ਸਭਿਅਤਾਵਾਂ ਸਮੇਂ ਦੀ ਗਰਦਿਸ਼ ਦਾ ਸ਼ਿਕਾਰ ਹੋ ਕੇ ਗੁੰਮ ਗੁਆਚ ਗਈਆਂ ਹਨ, ਓਥੇ ਇਹ ਅੱਜ ਵੀ ਆਪਣੇ ਜੀਵੰਤ ਰੂਪ ਵਿੱਚ ਵਿਦਮਾਨ ਹੈ। ਇਸ ਤਰ੍ਹਾਂ ਇਸਦੀ ਵਿਲੱਖਣਤਾ ਪ੍ਰਾਚੀਨਤਾ ਅਤੇ ਨਿਰੰਤਰਤਾ ਵਿੱਚ ਨਿਹਿਤ ਹੈ। ਇਸ ਸਭਿਅਤਾ ਦਾ ਮੁੱਢਲਾ ਸੰਬੰਧ ਦੱਖਣ ਏਸ਼ੀਆ ਦੇ ਉਸ ਭੂਗੋਲਿਕ ਖਿੱਤੇ ਨਾਲ ਜੁੜਿਆ ਹੋਇਆ ਹੈ ਜਿਸ ਨੂੰ ਭਾਰਤ ਆਖਿਆ ਜਾਂਦਾ ਹੈ। ਭਾਵੇਂ ਇਤਿਹਾਸਕ ਉਥਲ ਪੁਥਲ ਕਾਰਨ, ਇਸ ਖਿੱਤੇ ਦੀਆਂ ਰਾਜਨੀਤਕ ਹੱਦਬੰਦੀਆਂ ਬਦਲਦੀਆਂ ਰਹੀਆਂ ਹਨ ਪਰ ਇਸਦੀ ਸਦੀਆਂ ਤੋਂ ਤੁਰੀ ਆ ਰਹੀ ਭੂ-ਸਭਿਆਚਾਰਕ ਪਹਿਚਾਣ ਅਜੇ ਵੀ ਬਣੀ ਹੋਈ ਹੈ।

ਭਾਰਤ ਦੀ ਇਸ ਪ੍ਰਾਚੀਨ ਤੇ ਜੀਵੰਤ ਸਭਿਅਤਾ ਦਾ ਪ੍ਰਕਾਸ਼, ਪਹਿਲੋਂ ਪਹਿਲ, ਭਾਰਤੀ ਉਪ-ਮਹਾਂਦੀਪ ਦੇ ਉੱਤਰ ਪੱਛਮ ਵਿੱਚ ਸਥਿਤ, ਉਸ ਵਿਸ਼ਾਲ ਭੂਖੰਡ ਵਿੱਚ ਹੋਇਆ, ਜਿਸ ਨੂੰ ਭਾਰਤ ਦੇ ਪੁਰਾਤਨ ਗਿਆਨ-ਗ੍ਰੰਥ ਰਿਗਵੇਦ ਵਿੱਚ 'ਸਪਤ-ਸਿੰਧੂ' ਆਖਿਆ ਗਿਆ ਹੈ । ਸਪਤ ਸਿੰਧੂ ਇਸ ਖੇਤਰ ਵਿੱਚ ਵਗਣ ਵਾਲੀਆਂ ਸੱਤ ਮਹਾਂ ਨਦੀਆਂ ਦਾ ਲਖਾਇਕ ਸ਼ਬਦ ਹੈ ਜਿਸ ਵਿੱਚ ਸਿੰਧੂ ਅਤੇ ਸਰਸਵਤੀ ਨਦੀ ਤੋਂ ਇਲਾਵਾ ਇਸ ਖੇਤਰ ਦੀਆਂ ਪੰਜ ਹੋਰ ਪ੍ਰਮੁੱਖ ਨਦੀਆਂ ਸ਼ਾਮਿਲ ਹਨ । ਸਪਤ-ਸਿੰਧੂ ਦੇ ਇਸ ਭੂਗੋਲਿਕ ਖੇਤਰ ਵਿੱਚ ਅਣਵੰਡੇ ਪੰਜਾਬ ਤੋਂ ਇਲਾਵਾ ਜੰਮੂ ਕਸ਼ਮੀਰ ਅਤੇ ਅਫ਼ਗਾਨਿਸਤਾਨ ਦਾ ਇਲਾਕਾ ਵੀ ਆ ਜਾਂਦਾ ਹੈ । ਭਾਰਤੀ ਸਭਿਅਤਾ ਦਾ ਇਹ ਪ੍ਰਕਾਸ਼ ਬਾਅਦ ਵਿੱਚ ਭਾਰਤ ਭੂਮੀ ਦੇ ਸਮੁੱਚੇ ਵਿਸਤਾਰ ਵਿੱਚ ਫੈਲ ਗਿਆ । ਅਜੋਕੇ ਸਮੇਂ ਹੋਈਆਂ ਪੁਰਾਤੱਤ-ਵਿਗਿਆਨਕ ਖੋਜਾਂ ਅਨੁਸਾਰ ਇਹ ਸਭਿਅਤਾ ਤਕਰੀਬਨ ਦਸ ਹਜ਼ਾਰ ਸਾਲ ਪੁਰਾਣੀ ਹੈ । ਇਸੇ ਲਈ ਕਈ ਵਾਰੀ, ਭਾਰਤ ਨੂੰ ਮਾਨਵ ਸਭਿਅਤਾ ਦਾ ਪੰਘੁੜਾ ਵੀ ਆਖਿਆ ਜਾਂਦਾ ਹੈ ।

ਉਪਰੋਕਤ ਪੈਰੇ ਦੇ ਆਧਾਰ 'ਤੇ ਸਹੀ ਵਿਕਲਪ ਚੁਣੋ :

ਭਾਰਤ ਨੂੰ ਮਾਨਵ ਸਭਿਅਤਾ ਦਾ ਪੰਘੁੜਾ ਕਿਉਂ ਕਿਹਾ ਗਿਆ ਹੈ ?

- (a) ਇਸ ਦਾ ਆਕਾਰ ਪੰਘੁੜੇ ਵਰਗਾ ਹੈ
- (b) ਇਸਦਾ ਇਤਿਹਾਸ ਹਜ਼ਾਰਾਂ ਸਾਲ ਪੁਰਾਣਾ ਹੈ
- (c) ਇਥੇ ਸਦੀਆਂ ਤੋਂ ਤੇਜ਼ ਹਵਾਵਾਂ ਚਲਦੀਆਂ ਹਨ
- (d) ਭਾਰਤ ਇੱਕ ਹਜ਼ਾਰ ਸਾਲ ਪੁਰਾਣਾ ਹੈ

119.	'ਰਾਮ	। ਦੀ ਮਾਸੀ ਚਲੀ ਗਈ	' ਵਿਚ	ਰ 'ਦੀ'		ਹੈ ।		
	(a)	ਯੋਜਕ	(b)	ਵਿਸ਼ੇਸ਼ਣ	(c)	ਵਿਸਮਿਕ	(d)	ਸੰਬੰਧਕ
120.	ਅੰਮ੍ਰਿਤ	ਤਸਰ ਦੀ ਸੰਧੀ (1809) ਈ:)	'ਤੇ ਲਾਹੌਰ ਦਰਬਾਰ	ਵੱਲੋਂ 1	ਕਿਸਨੇ ਦਸਤਖ਼ਤ ਕੀ	ਤੇ ?	
	(a)	ਭਾਈ ਮਨੀ ਸਿੰਘ			(b)	ਦੀਵਾਨ ਚੈਨ ਸਿੰਘ		

(c) ਹਰੀ ਸਿੰਘ ਨਲੂਆ

(d) ਮਹਾਰਾਜਾ ਰਣਜੀਤ ਸਿੰਘ

SPACE FOR ROUGH WORK

A-2024 (A-27)

SPACE FOR ROUGH WORK

A-2024 (A - 28)

READ INSTRUCTIONS BEFORE FILLING ANY DETAILS OR ATTEMPTING TO ANSWER THE QUESTIONS.

Booklet Sr. No.		Question Booklet Set
		D
Candidate's Name		В
Father's Name		
Date of Birth :		
$\mathbf{D} \mathbf{D} \qquad \mathbf{M} \mathbf{M} \qquad \mathbf{Y} \mathbf{Y} \mathbf{Y} \mathbf{Y}$		
OMR Response Sheet No	Roll No	
Candidate's Signature : (Please sign in the box)		al Questions : 120] Allowed : 2 Hours]

INSTRUCTIONS

- 1. The candidate shall NOT open this booklet till the time they are told to do so by the Invigilation Staff. However, in the meantime, the candidate can read these instructions carefully and subsequently fill the appropriate columns given above in CAPITAL letters. The candidate may also fill the relevant boxes 1 to 9 of the Optical Mark Reader (OMR) response sheet, supplied separately.
- 2. Use only blue or black **ball point pen** to fill the relevant columns on this page as well as in OMR sheet. Use of Ink pen or any other pen is not allowed.
- 3. Other than filling credentials/information in specific space allotted above, do not write anything else on the Test Booklet. Space for rough work is provided at the end. The candidate shall be liable for any adverse effect if the information given above is wrong or illegible or incomplete.
- 4. Each candidate is required to attempt 120 questions in 120 minutes, except for orthopedically/visually impaired candidates, who would be given 40 extra minutes, for marking correct responses on the OMR sheet.
- 5. The question paper booklet has **28** pages.
- 6. The candidates, <u>when allowed to open</u> the question paper booklet, <u>must first check the entire booklet</u> to confirm that the booklet has complete number of pages, the pages are printed correctly and there are no blank or torn pages. In case there is any such error in the question paper booklet then the candidate should IMMEDIATELY bring this fact to the notice of the Invigilation Staff and obtain a new booklet of the same series as given earlier.
- 7. The serial number of the new Question booklet, if issued for some reason, should be entered in the relevant column of the OMR. The Invigilation Staff must make necessary corrections in their record regarding the change in the serial no. of Question booklet.
- 8. The paper consists of total 480 Marks. Each question shall carry 4 marks. There are four options for each question and the candidate has to mark the <u>MOST APPROPRIATE</u> answer on the OMR response sheet.
- 9. There is **negative marking** (1 mark for each question) for questions wrongly answered by the candidate.
- 10. If a candidate gives more than one answer, it will be treated as a wrong answer even if one of the given answers is correct. There will be same penalty, as above, to that question.
- 11. If Question is left blank, i.e. question remains unattempted, there will be no penalty for that question.
- 12. Use of Electronic/Manual Calculator is prohibited.
- 13. The candidate <u>MUST READ INSTRUCTIONS BEHIND THE OMR SHEET</u> before answering the questions and check that two carbon copies attached to the OMR sheet are intact.

A-2024 (B-1)

1.	'ਆਕੀ' ਸ਼ਬਦ ਦੀ ਵਰਤੋਂ ਇਹਨਾਂ ਵਿੱਚੋਂ ਕਿਸ ਅਰਥ ਵਿੱਚ ਹੁੰਦੀ ਹੈ ?			
	(a)	ਬਾਗ਼ੀ		
	(b)	ਬਾਕੀ		
	(c)	ਅੱਕਣਾ		
	(d)	ਆਪਣਾ		
2.	ਕਿਹ	ੜਾ ਸ਼ਬਦ 'ਪੜਨਾਂਵੀ ਵਿਸ਼ੇਸ਼ਣ' ਲਈ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ :		
	(a)	ਉਹ		
	(b)	ਜਿਹਾ		
	(c)	ਸਾਰੇ		
	(d)	ਤ <u>ੂੰ</u>		
3.	ਨਿਮ	ਨਲਿਖਤ ਵਿੱਚੋਂ ਕਿਹੜਾ ਸ਼ਬਦ-ਜੋਟਾ ਸਹੀ ਹੈ ?		
	(a)	ਪੰਡਤ/ਪੰਡਤਾਈ		
	(b)	ਪੰਡਤ/ਪੰਡਤਣੀ		
	(c)	ਪੰਡਤ/ਪੰਡਤੀ		
	(d)	ਪੰਡਤ/ਪੰਡਤਾਈ		
4.	ਇਨ੍ਹਾਂ	ਂ ਵਿਚੋਂ ਕਿਹੜਾ ਵਾਕ 'ਘੋੜੀ' ਸ਼ਬਦ ਦੇ ਬਹੁਅਰਥਕ ਰੂਪ ਨੂੰ ਸਹੀ <i>ਨਹੀਂ</i> ਦਰਸਾਉਂਦਾ ਹੈ ?		
	(a)	ਭਰਾ ਦੇ ਵਿਆਹ ਵਿੱਚ ਭੈਣ ਘੋੜੀ ਗਾ ਰਹੀ ਹੈ।		
	(b)	ਬੀਜੀ ਦੋ ਘੋੜੀਆਂ ਨਾਲ ਦਰੀ ਬੁਣ ਰਹੇ ਨੇ।		
	(c)	ਭਤੀਜਾ ਚਾਚੇ ਨਾਲ ਹੀ ਘੋੜੀ ਚੜ੍ਹ ਗਿਆ।		
	(d)	ਘੋੜੀ-ਕਣੀ ਦੇ ਮੌਸਮ ਵਿੱਚ ਬਾਹਰ ਨਹੀਂ ਜਾਣਾ ਚਾਹੀਦਾ।		
A-20	024	(B-2)		

A-2024

5.	ਅਖਾਣਾਂ ਨੂੰ ਪੂਰਾ ਕਰਨ ਲਈ ਮਿਲਾਨ ਕਰੋ ⁄ ਸਹੀ ਵਿਕਲਪ ਚੁਣੋਂ :									
	A ਦੇ ਮੂਹ ਲੱਛਮੀ						(i)	ਤਿੱਤਰ		
	B.	ਤਿਹਾਏ		ਕਟੋਰਾ	ਲੱਭਾ ਪਾਣੀ	ਪੀ ਪੀ ਅ	ਆਫਰਿਅ	ਮਾ	(ii)	ਤਰਖਾਣ
	C.		ਕੰਨ	ਰ ਹੋਏ	ਹੋਏ			(iii)	ਘੋੜੇ	
									(iv)	ਜੱਟ
	ਕੋਡ :	:								
		A	В	\mathbf{C}						
	(a)	(iii)	(ii)	(i)						
	(b)	(iii)	(iv)	(i)						
	(c)	(i)	(ii)	(iii)						
	(d)	(i)	(iv)	(iii)						
6.	 ਸ਼ਬਦਾਂ ਦੇ ਬੁਨਿਆਦੀ ਹਿੱਸੇ ਨੂੰ ਕਿਹਾ ਜਾਂਦਾ ਹੈ : 									
	(a)	ਅਗੇਤਰ	3				(b)	ਮਧੇਤ	ਰ	
	(c)	ਧਾਤੂ					(d)	ਵਿਸ਼ੇਸ਼	ट	
7.	'ਉਹ	ਹੀ ਹੂੜ	–ਮੱਤ ਕਰ	ਦਾ ਸੀ।	' ਵਾਕ ਦੇ	ਅਧਾਰ '	ਤੇ ਮਿਲ	ਾਨ ਕਰੋ	Ì:	
		ਸੂਚੀ					ਸੂਚੀ			
	A.	ਉਹ				(i)	лнт	ਜੀ ਸ਼ਬਚ	Ę	
	B.	ਹੀ				(ii)		ਆਵੀ :		
		ਹੂੜ-ਮੱ	ਤ			(iii)		ਾਂਵੀ ਸ਼ਬ		
	D.	ਕਰਦਾ				(iv)	ਦਬਾਵ	ਾਚਕ ਮ	ਜ਼ਬਦ	
	वैंड:									
		A	В	\mathbf{C}	D					
	(a)	(iii)	(i)	(iv)	(ii)					
	(b)	(ii)	(iv)	(iii)	(i)					
	(c)	(iii)	(iv)	(i)	(ii)					
	(d)	(ii)	(iv)	(i)	(iii)					

A-2024 (B-3)

8. ਭਾਰਤੀ ਸਭਿਅਤਾ ਇਸ ਧਰਤੀ ਉੱਤੇ ਵਿਕਸਿਤ ਹੋਈਆਂ ਪ੍ਰਾਚੀਨਤਮ ਸਭਿਅਤਾਵਾਂ ਵਿਚੋਂ ਹੈ। ਇਸ ਦੀ ਵਿਸ਼ੇਸ਼ਤਾ ਇਹ ਹੈ ਕਿ ਜਿੱਥੇ ਦੂਸਰੀਆਂ ਅਨੇਕਾਂ ਪੁਰਾਤਨ ਸਭਿਅਤਾਵਾਂ ਸਮੇਂ ਦੀ ਗਰਦਿਸ਼ ਦਾ ਸ਼ਿਕਾਰ ਹੋ ਕੇ ਗੁੰਮ ਗੁਆਚ ਗਈਆਂ ਹਨ, ਓਥੇ ਇਹ ਅੱਜ ਵੀ ਆਪਣੇ ਜੀਵੰਤ ਰੂਪ ਵਿੱਚ ਵਿਦਮਾਨ ਹੈ। ਇਸ ਤਰ੍ਹਾਂ ਇਸਦੀ ਵਿਲੱਖਣਤਾ ਪ੍ਰਾਚੀਨਤਾ ਅਤੇ ਨਿਰੰਤਰਤਾ ਵਿੱਚ ਨਿਹਿਤ ਹੈ। ਇਸ ਸਭਿਅਤਾ ਦਾ ਮੁੱਢਲਾ ਸੰਬੰਧ ਦੱਖਣ ਏਸ਼ੀਆ ਦੇ ਉਸ ਭੂਗੋਲਿਕ ਖਿੱਤੇ ਨਾਲ ਜੁੜਿਆ ਹੋਇਆ ਹੈ ਜਿਸ ਨੂੰ ਭਾਰਤ ਆਖਿਆ ਜਾਂਦਾ ਹੈ। ਭਾਵੇਂ ਇਤਿਹਾਸਕ ਉਥਲ ਪੁਥਲ ਕਾਰਨ, ਇਸ ਖਿੱਤੇ ਦੀਆਂ ਰਾਜਨੀਤਕ ਹੱਦਬੰਦੀਆਂ ਬਦਲਦੀਆਂ ਰਹੀਆਂ ਹਨ ਪਰ ਇਸਦੀ ਸਦੀਆਂ ਤੋਂ ਤੁਰੀ ਆ ਰਹੀ ਭੂ-ਸਭਿਆਚਾਰਕ ਪਹਿਚਾਣ ਅਜੇ ਵੀ ਬਣੀ ਹੋਈ ਹੈ।

ਭਾਰਤ ਦੀ ਇਸ ਪ੍ਰਾਚੀਨ ਤੇ ਜੀਵੰਤ ਸਭਿਅਤਾ ਦਾ ਪ੍ਰਕਾਸ਼, ਪਹਿਲੋਂ ਪਹਿਲ, ਭਾਰਤੀ ਉਪ-ਮਹਾਂਦੀਪ ਦੇ ਉੱਤਰ ਪੱਛਮ ਵਿੱਚ ਸਥਿਤ, ਉਸ ਵਿਸ਼ਾਲ ਭੂਖੰਡ ਵਿੱਚ ਹੋਇਆ, ਜਿਸ ਨੂੰ ਭਾਰਤ ਦੇ ਪੁਰਾਤਨ ਗਿਆਨ-ਗ੍ਰੰਥ ਰਿਗਵੇਦ ਵਿੱਚ 'ਸਪਤ-ਸਿੰਧੂ' ਆਖਿਆ ਗਿਆ ਹੈ । ਸਪਤ ਸਿੰਧੂ ਇਸ ਖੇਤਰ ਵਿੱਚ ਵਗਣ ਵਾਲੀਆਂ ਸੱਤ ਮਹਾਂ ਨਦੀਆਂ ਦਾ ਲਖਾਇਕ ਸ਼ਬਦ ਹੈ ਜਿਸ ਵਿੱਚ ਸਿੰਧੂ ਅਤੇ ਸਰਸਵਤੀ ਨਦੀ ਤੋਂ ਇਲਾਵਾ ਇਸ ਖੇਤਰ ਦੀਆਂ ਪੰਜ ਹੋਰ ਪ੍ਰਮੁੱਖ ਨਦੀਆਂ ਸ਼ਾਮਿਲ ਹਨ । ਸਪਤ-ਸਿੰਧੂ ਦੇ ਇਸ ਭੂਗੋਲਿਕ ਖੇਤਰ ਵਿੱਚ ਅਣਵੰਡੇ ਪੰਜਾਬ ਤੋਂ ਇਲਾਵਾ ਜੰਮੂ ਕਸ਼ਮੀਰ ਅਤੇ ਅਫ਼ਗਾਨਿਸਤਾਨ ਦਾ ਇਲਾਕਾ ਵੀ ਆ ਜਾਂਦਾ ਹੈ । ਭਾਰਤੀ ਸਭਿਅਤਾ ਦਾ ਇਹ ਪ੍ਰਕਾਸ਼ ਬਾਅਦ ਵਿੱਚ ਭਾਰਤ ਭੂਮੀ ਦੇ ਸਮੁੱਚੇ ਵਿਸਤਾਰ ਵਿੱਚ ਫੈਲ ਗਿਆ । ਅਜੋਕੇ ਸਮੇਂ ਹੋਈਆਂ ਪੁਰਾਤੱਤ-ਵਿਗਿਆਨਕ ਖੋਜਾਂ ਅਨੁਸਾਰ ਇਹ ਸਭਿਅਤਾ ਤਕਰੀਬਨ ਦਸ ਹਜ਼ਾਰ ਸਾਲ ਪੁਰਾਣੀ ਹੈ । ਇਸੇ ਲਈ ਕਈ ਵਾਰੀ, ਭਾਰਤ ਨੂੰ ਮਾਨਵ ਸਭਿਅਤਾ ਦਾ ਪੰਘੁੜਾ ਵੀ ਆਖਿਆ ਜਾਂਦਾ ਹੈ ।

ਉਪਰੋਕਤ ਪੈਰੇ ਦੇ ਆਧਾਰ 'ਤੇ ਸਹੀ ਵਿਕਲਪ ਚੁਣੋ :

ਭਾਰਤ ਨੂੰ ਮਾਨਵ ਸਭਿਅਤਾ ਦਾ ਪੰਘੁੜਾ ਕਿਉਂ ਕਿਹਾ ਗਿਆ ਹੈ ?

- (a) ਇਸ ਦਾ ਆਕਾਰ ਪੰਘੂੜੇ ਵਰਗਾ ਹੈ
- (b) ਇਸਦਾ ਇਤਿਹਾਸ ਹਜ਼ਾਰਾਂ ਸਾਲ ਪੁਰਾਣਾ ਹੈ
- (c) ਇਥੇ ਸਦੀਆਂ ਤੋਂ ਤੇਜ਼ ਹਵਾਵਾਂ ਚਲਦੀਆਂ ਹਨ
- (d) ਭਾਰਤ ਇੱਕ ਹਜ਼ਾਰ ਸਾਲ ਪੁਰਾਣਾ ਹੈ

9.	'ਰਾਮ ਦੀ ਮਾਸੀ ਚਲੀ ਗਈ ['] ਵਿਚ 'ਦੀ ['] ਹੈ।							
	(a) जॅनव	(b) हिम्रेम्रह	(c) ਵਿਸਮਿਕ	(d)	ਸੰਬੰਧਕ			
10	»ثار - بناء عنداً راء	مرم بنان کی بید کی بردی ب		7 				

10. ਅੰਮ੍ਰਿਤਸਰ ਦੀ ਸੰਧੀ (1809 ਈ:) ´ਤੇ ਲਾਹੌਰ ਦਰਬਾਰ ਵੱਲੋਂ ਕਿਸਨੇ ਦਸਤਖ਼ਤ ਕੀਤੇ ?

(a) ਭਾਈ ਮਨੀ ਸਿੰਘ (b) ਦੀਵਾਨ ਚੈਨ ਸਿੰਘ

(c) ਹਰੀ ਸਿੰਘ ਨਲੂਆ (d) ਮਹਾਰਾਜਾ ਰਣਜੀਤ ਸਿੰਘ

11.	The answer key to a hypothetical MCQ (Multiple Choice Questions) based exam (every
	question having four options a, b, c and d) followed the pattern a, b, c, d, a, a, b, b, c, c,
	d, d, a, a, a, b, b, b and so on (answer to 1st question being a, to 2nd being b and so on
	as per the pattern given above). If the paper had 120 questions in total, what should
	have been the answer to the last question?

- (a) a
- (b) b
- (c) c
- (d) d
- **12.** Alan's bag had a three-digit numeric lock. He set the password such that it was a palindrome and hence easy to remember. But he is not able to recall it precisely at the moment. But, he does remember the following with certainty
 - I. The middle digit was an even prime.
 - II. The sum of digits was divisible by 7 or 9.
 - III. The sum of squares of digits was less than 100.

Which of the following digits when entered, might open Alan's bag?

- (a) 626
- (b) 824
- (c) 828
- (d) 248
- 13. A bug and a housefly are resting at one corner of a cubical room with 3 m long sides. Both of them see a prey located at the diagonally opposite corner of the room at the same time and immediately start running/flying towards it. While the bug has to move on the floor or the walls and cannot fly, there is no such restriction for the housefly. Based on this information, and the assumption that they take up the shortest possible routes, which of the following statements is definitely correct?
 - (a) The housefly reaches the prey first irrespective of its flying speed.
 - (b) Irrespective of the moving/flying speed, both have to travel a distance of over 5 m.
 - (c) If the bug moves at 3 m/s and the housefly flies at 1 m/s, both of them reach the prey at the same time.
 - (d) With equal flying and moving speeds, the fly will be able to catch the prey and come back to its original position, while the bug will not even be able to reach the original position of the prey (the diagonally opposite corner) in the same time.

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- **14.** How many pairs of letters are there in these words which have as many letters between them in the word as in the alphabet?
 - (a) "CASTRAPHONE": less than 5
- (b) "EXPERIENCED": less than 4
- (c) "CASTRAPHONE": more than 7
- (d) "EXPERIENCED": more than 4

15. What is the value of 'a'?

Statement I : $a^2 + 6a + 9 = 0$

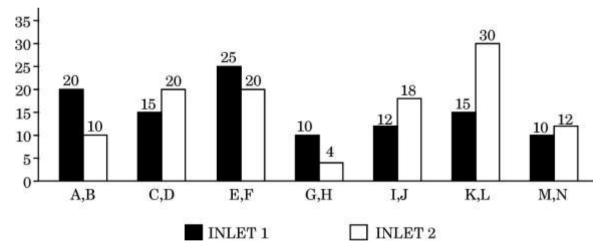
Statement II: a > 0

- (a) Statement I alone is sufficient
- (b) Statement II alone is sufficient
- (c) Both statements together are sufficient
- (d) Even both statements taken together are insufficient
- **16.** Identify the wrong number in the series : 20, 45, 85, 140, 210, 300
 - (a) 45

- (b) 85
- (c) 140
- (d) 300

Directions (17 – 18): Study the following graph carefully to answer the given questions:

Time taken by the pipes to fill a tank/cistern (hours/minutes)



- 17. A large cistern can be filled by two pipes A and B. How many minutes will it take to fill the cistern from an empty state, if B is used for half the time and A and B fill it together for the other half?
 - (a) 7.5 minutes

(b) 2.5 minutes

(c) 4.0 minutes

- (d) 8.0 minutes
- **18.** Two pipes G and H are used to fill a cistern. If they are opened on alternate minutes and if pipe G is opened first, in how many minutes will the tank be full?
 - (a) 5 to 6 minutes

(b) 3 to 4 minutes

(c) 8 to 9 minutes

(d) 6 to 7 minutes

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(B - 6)

Directions (Question Nos. 19 to 20):

Arav, Erav, Ina, Ona and Uria are employees who work 8-hour shifts in company C. Company C has three different 8-hour shifts that start from 6 AM, 10 AM and 2 PM. The company (office) is closed (or locked) from 10 PM to 6 AM.

The company provides pick up and drop off for these employees. The same car is used for this purpose. Hence, employees who work the same 8-hour shift arrive and leave the office (that is, company premises) together. Furthermore, those who leave the office at a particular time always get to meet those who arrive at that time. And those who are in the office at the same time always get to meet all others in the office at that time. None of them arrive earlier than the start of their shift or leave later than the end of their shift. And none of them works more than one shift on any day. And no shift goes without any employees.

On a working day, all of them are present and report to office at the starting times of their respective shifts. On that day, Arav is not the last to leave the office. Erav and Ina do not come together to office on that day. Uria is not the first to reach office on that day. Note that if two or more people reach office at 6 AM, we say that they reach office first on that day and if two or more people leave office at 10 PM, we say that they leave office last on that day. If two or more people arrive first, we say each of them arrives first. Similarly, if two or more people leave last, we say each of them leaves last.

Answer each question below, independent of the other questions. That is, in addition to the information given above, if additional information is given in a question, that additional information holds only for that question and not for the other questions in the section.

- **19.** On the given working day, if Arav is not the first to arrive at office, and if only one of all the employees reaches office at 10 AM, then which of the following must hold?
 - (a) Either Eray or Ina reaches office at 10 AM
 - (b) If Ina does not leave office last, then Ona leaves office last
 - (c) Ina and Ona arrive first
 - (d) None of the above
- **20.** On the given working day, if exactly two people arrive first and exactly two people leave last, then
 - (a) Ona arrives at 10 AM

(b) Eray and Ina meet

(c) Arav arrives first

(d) None of the above

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21.	Hou		Vildlif	w: e Sanctuary well-known for blackbuck treat Ceremony. It is located in the				
	Sout	ch-West of Punjab and is distinguished	d for it	s 'Toshas' and 'Kinnow farming'.				
	(a)	Ferozepur	(b)	Fazilka				
	(c)	Amritsar	(d)	Malerkotla				
22.	The government's push for nanotechnology is based on which of the following rationales/grounds?							
	I.	It can enable higher agricultural pro	ductiv	ity.				
	II.	It can help in management of toxic wastes and treatment of water via nanofibers and nano membranes.						
	III.	It can enable earlier diagnosis of diseases and efficient drug delivery.						
	IV.	Because of nanoscale of materials, there is an absolute zero risk of allergic reactions, disruption of cellular functions or damage to DNA, because of creation of free radicals.						
	(a)	I and II only	(b)	II and III only				
	(c)	I, II and III only	(d)	I, II, III and IV				
23.		Which of the following schemes/missions has been launched to provide the 'Record o Rights' to village household owners possessing houses in inhabited areas?						
	(a)	MUDRA Scheme	(b)	SVAMITVA Scheme				
	(c)	Mission Karmayogi	(d)	Land Bank Scheme				
24.	The Constitution (103 rd Amendment) Act deals with							
	(a)	Reservation for economically were education.	ıker :	sections in public employment and				
	(b)	Introduction of Goods and Services Tax.						
	(c)	Reservation of 1/3 rd of all seats for women in the Lok Sabha and State Legislatures.						
	(d)	Establishment of National Judicial A	Appoin	tments Commission.				
25.	$^{6}\times 6\times 6$ strategy', based on 6 beneficiaries, 6 interventions and 6 institutional mechanisms for all stakeholders, aims to reduce the prevalence of							
	(a)	Anaemia	(b)	COVID-19				
	(c)	Malaria	(d)	Diabetes				
A-20)24	(B -	8)					

26.	Arra	ange the following lakes from South to	North	ı:					
	I.	Ashtamudi							
	II.	Chilika							
	III.	Harike							
	IV.	Pangong Tso							
	(a)	IV, III, II, I							
	(b)	II, I, IV, III							
	(c)	I, II, III, IV							
	(d)	II, I, III, IV							
27.	'Broadband Highways', 'e-Kranti' and 'e-Governance' are pillars of which 'one' 'not' 'are' of the following programs/schemes?								
	(a)	PM Gati Shakti	(b)	Make in India					
	(c)	e-NAM	(d)	Digital India					
28.	Whi	ch of the following pairs is/are <i>incorre</i>	ctly 1	matched ?					
	I.	Income tax : Direct tax							
	II.	GST : Indirect tax							
	III.	Corporation tax : Indirect tax							
	(a)	I only	(b)	II and III only					
	(c)	I and II only	(d)	III only					
29.	Whi	ch of the following statements is <i>incor</i>	rect :	about Banda Singh Bahadur ?					
	(a)								
	(b)	He made the fort of Mukhlispur as his	s capi	tal and renamed it as Lohgarh.					
	(c)	He was tortured to death by the Mugl	nal Ei	mperor Aurangzeb.					
	(d)	He is famous for his Samana and Sirh	nind n	narches.					
30.	Whi	ch of the following events of Indian free	edom	struggle was the first to occur?					
	(a)	Rowlatt Satyagraha							
	(b)	Swadeshi Movement against the part	ition	of Bengal					
	(c)	Komagata Maru incident							
	(d)	Champaran Satyagraha							
A-20	024	(B – S	9)						

31.	the	The standard time allowed to complete a job is 48 hours, whereas a worker completed he job in 40 hours. The time rate per hour is ₹ 15 for wage payment. As per Halsey Premium Plan, the total earnings of the worker are:									
	(a)		-	ile to	(b)	₹ 600	(c)	ære. ₹ 800	(d)	₹ 720	
32.	Sele	ect the CAS	correc	t mat	ch of Hea	Cost Accounds	nting Star	ndards (CAS	S) with the	eir Heads :	
	A.	CAS-	6	(i)	Ove	rheads					
	В.	CAS-	3	(ii)	Emj	ployee cost					
	C.	CAS-	7	(iii)	Dire	ect expenses	3				
	D.	CAS-	10	(iv)	Mat	erial cost					
	Cod	les :									
		A	В	\mathbf{C}		D					
	(a)	(ii)	(iv)	(i))	(iii)					
	(b)	(ii)	(i)	(i	v)	(iii)					
	(c)	(iv)	(i)	(i	i)	(iii)					
	(d)	(i)	(iii)	(i	v)	(ii)					
33.		ich of		llowir	ıg br	anches of a	ccounting	deals with	settleme	nt of dispute	es in
	(a)	Finai	ncial A	ccour	nting		(b)	Cost Accor	unting		
	(c)	Mana	ageme	nt Ac	count	ing	(d)	Forensic A	Accounting	5	
34.	The	examı	ple of r	non-cu	ırren	t liability is		·			
	(a)	Secu	red loa	an			(b)	Bank over	draft		
	(c)	Adva	nce co	mmis	sion		(d)	Bills paya	ble		
35.		depre					designed	to provide	appropria	ate funds for	r the
	(a)	Deple	etion u	ınit m	etho	d	(b)	Fixed inst	allment m	ethod	
	(c)	Sinki	ing fur	nd me	thod		(d)	Diminishi	ng balance	e method	
36.	How (a) (b) (c) (d)	Char Show Show	ged ag n in tl n in tl	gainst he Pro he Ba	the l ofit a lance	n drawings i Profit and L nd Loss App e Sheet as a	oss Appro propriation liability	priation Ac	count		
A-20				_ 34			10)				

	(a) (b) (c)	Retir: Reval	ing Par luation	' Capital tner's Ca Account	pital Acco							
38.	agre	and Mee to sh	I are th		ers shari						: 2 : 3. No .nd gaining	
	(a)	M's g	aining	ratio =	$\frac{1}{8}$, K's sa	crificin	ig ra	tio = $\frac{1}{3}$	and S	neith	er sacrific	ed nor
		gaine	d.	•	,			0				
	(b)	K's gaine		ratio = $\frac{1}{3}$, M's sa	erificin	ig rat	tio = $\frac{1}{3}$	and S	neith	er sacrific	ed nor
	(c)	K's gaine		ratio = $\frac{1}{3}$; S's sac	crificin	g rat	io = $\frac{1}{3}$	and M	neith	er sacrific	ed nor
	(d)	_	aining	ratio = {	$\frac{1}{3}$, S's sa	crificin	g rat	$\sin = \frac{1}{3}$	and K	neith	er sacrific	ed nor
39.	Mat	ch the	various	s acts wit	h their en	nactmei	nt yea	ar:				
	A.	The F	artner	ship Act	(i)	1872						
	B.	India	n Conti	ract Act	(ii)	1930						
	C.	The S	Sale of C	Goods Act	(iii)	1932						
	Cod	les :										
	(a) (b) (c) (d)	A (iii) (ii) (ii) (iii)	B (i) (iii) (i) (ii)	C (ii) (i) (iii) (i)								
40.	Whi	ch of tl	ne follo	wing is n o	ot a disad	lvantag	ge of	Compu	terized A	Accour	nting?	
	(a)	Syste	m failu	re			(b)	Unan	ticipated	d error	s not knov	vn
	(c)	Inabi	lity to o	collaborat	e		(d)	Breac	hes of se	ecurity	,	
41.			-	ounting punting punting penumber penumb	oackage,	the ne	w le	dgers, ş	groups a	and v	oucher typ	oes are
	(a)	Repor	rts	(b)	Import		(c)	Maste	ers	(d)	Transact	ions
A-20	024					(B – 1	1)					

When a partner retires from the partnership firm, the general reserve is transferred

37.

to:

42.	As per the Companies Act 2013, Section 8 Companies are:										
	(a)	Publi	c Limit	ed Comp	anies		(b)	Private Lim	ited Cor	npanies	
	(c)	One I	Person (Compan	ies		(d)	Non-profit C	ompani	ies	
43.	The	buy-ba	ack of sl	nares <i>ca</i>	<i>nnot</i> e	xceed :	:				
	(a)	50% d	of paid-	ıp share	capita	l plus i	free resei	rves			
	(b)	15% of paid-up share capital plus free reserves									
	(c)	20%	of paid-	up shar	e capita	ıl plus	free rese	erves			
	(d) 25% of paid-up share capital plus free reserves										
44.	₹ 1	5,000;	raw m	aterial	purchas	ses :		; payment of	_	of product Mes : ₹ 5,000 a	
	(a)	₹ 80,	000	(b)	₹ 87	,000	(c)	₹ 85,000	(d)	₹ 79,000	
45.	As p	er the	Compa	nies Act	, 2013 i	dentif	y the cori	rect statemen	t:		
	I.	The f	inancia	l statem	ent of c	ompar	nies is pro	epared as per	Schedu	le-II.	
	II.	The I	Balance	Sheet is	prepai	red as	per Sche	dule-III, Part	-I.		
	III.	Profit	t and Lo	oss Acco	unt is p	repare	ed as per	Schedule-III,	Part-II		
	IV.			oss Acc nedule-I		prepa	ared as 1	per Part-I ar	d Bala	nce Sheet as	per
	(a)	I and	IV	(b)	II an	d III	(c)	I and III	(d)	I and II	
46.	-	Items o					s of Bala	s per the Con nce Sheet : of Balance She	-	Act, 2013, ma	ıtch
	A.	Stock	of raw	materia	1	(i)	Fixed A	ssets			
	B.	Uncla	aimed d	ividend		(ii)	Reserve	es and Surplu	S		
	C.	Branc	d and tr	ademar	k	(iii)	Current	t Assets			
	D.	Secur	rities pr	emium		(iv)	Current	t Liability			
	Cod	les:									
		A	В	\mathbf{C}	D						
	(a)	(i)	(ii)	(iii)	(iv)						
	(b)	(i)	(ii)	(iv)	(iii)						
	(c)	(iii)	(iv)	(i)	(ii)						
	(b)	(iii)	(ii)	(i)	(ix)						

	A.	AS-2			(i)	Amalgamation of Company			
	B.	AS-3			(ii)	Valuation of Inventory			
	C.	AS-6			(iii)	Cash Flow Statement			
	D.	AS-14	1		(iv)	Depreciation Accounting			
	Cod	les:							
		A	В	\mathbf{C}	D				
	(a)	(ii)	(iii)	(iv)	(i)				
	(b)	(iii)	(iv)	(i)	(ii)				
	(c)	(iv)	(ii)	(iii)	(i)				
	(d)	(i)	(ii)	(iv)	(iii)				
48.	retu	A business has the average capital employed of ₹ 5,00,000 and the normal rate of return is 10%. The adjusted average profit is ₹ 90,000. The value of goodwill on the basis of three years purchase of super profit will be:							
	(a)	₹ 4,1	.0,000			(b) ₹ 2,70,000			
	(c)	₹ 1,2	0,000			(d) ₹ 5,90,000			
49.		case of accounting for amalgamation, which of the following statements are correct ith respect to pooling of interest method? It is used when amalgamation takes place in the nature of purchase.							
	II.					n takes place in the nature of merger.			
	III.	The	transfer	ee con	npany w	ill record the assets, liabilities and reserves of existing value.			
	IV.		dentity ransfere			are changed as per agreement between transferor			
	(a)	II and	d III	(b)	I and I	III (c) I and IV (d) II and IV			
50.	The exce		ability o	of inter	nal reco	nstruction would be in all of the following cases			
	(a)	unde	r-capital	ization	of capita	l structure.			
	(b)	if the	re are h	eavy ac	cumulate	ed losses that need to be written-off of the company.			
	(c)	if the	re is ove	r-valua	tion of a	ssets showing in the Balance Sheet.			
	(d)	over-	capitaliz	ation o	f capital	structure.			
A-20	024					(B-13)			

Match the Accounting Standards with their Heads of Account:

 $Heads\ of\ Account$

Accounting Standards

51.	Which of the following expenses may <i>not</i> be treated as an operating expense?								
	(a)	Cost of promotional advertising							
	(b)	Depreciation of plant and machinery							
	(c)	Loss on the sale of motor car							
	(d)	Salaries of General Management							
52.		value of equity capital is greater than onsidered as:	the d	ebt capital. The capital structure may					
	(a)	Low geared	(b)	High geared					
	(c)	Balance geared	(d)	Zero geared					
53.	The working capital of S Limited is $\stackrel{?}{=}$ 30,000. The current ratio is 3 : 1. The value of								
	the	current assets of S Limited will be :							
	(a)	₹ 45,000	(b)	₹ 30,000					
	(c)	₹ 90,000	(d)	₹ 60,000					
54.	The	purchase of furniture by issuing the de	bentı	are is treated as :					
	(a)	Source of fund	(b)	Application of fund					
	(c)	No flow of fund	(d)	Both (a) and (b)					
55.		machinery is purchased on Hire Purc be shown in the cash flow statement as		System. The payment of installment					
	(a)	whole installment as investing activit	ies						
	(b)	whole installment as financing activit	ies						
	(c)	whole installment as operating activit	ies						
	(d)	value of loan element as investing a activities	ctivit	ies and interest element as financing					
56.		total sales of Alfa Ltd. are ₹ 2 lakh forebtors are ₹ 15,000 and ₹ 28,000. The							
	(a)	₹ 2·13 lakh	(b)	₹ 2·15 lakh					
	(c)	₹ 1·87 lakh	(d)	₹ 1·72 lakh					
A-20	2024 (B – 14)								

57.		ich of the follow	ving methods	of costing	is/are	correctly	matched	with	their	
	I.	Job Costing:	Where the s	imilar article	s are p	roduced a	nd product	tion is		
			highly repet	itive.						
	II.	Batch Costing:	Where enter	rprise manufa	actures	a variety	of product	s.		
	(a)	I only		(b)	II onl	y				
	(c)	Both I and II		(d)	Neith	ner I nor II	[
58.	Froi	m the following eq	quation, select	the correct e	quatio	n related t	o cost dete	ermina	ation :	
	(a)) Prime cost = Direct material + Direct labour – Direct expenses								
	(b) Factory cost = Prime cost – Work expenses + Factory expenses									
(c) Total cost = Office cost – Selling and distribution overheads										
	(d)	None of the above								
59.		ch cost per unit ines and vice vers		sely with act	ivity :	as volum	e increase	s, uni	t cost	
	(a)	Variable cost								
	(b)	Semi-variable co	ost							
	(c)	Fixed cost								
	(d)	Marginal cost								
60.	The as:	The sum of indirect material, indirect labour and indirect expenses is basically known as :								
	(a)	Prime cost								
	(b)	Selling cost								
	(c)	Overhead cost								
	(d)	Total cost								
61.	the	revenue rate of present fixed cost is $₹$ should fixed the fixed fixed from the fixed representation of the fixed fixed from the fixed from	•	•				-		
	(a)	₹ 9,800								
	(b)	₹ 800								
	(c)	₹ 8,000								
	(d)	₹ 2,000								
A-20	024			(B-15)						

62.	Mate	ch the it	tems rel	ate	d to ABC analysis technique of material control :
	I.	'A' iten	ns	p.	small percentage in number, combined with high value items
	II.	'B' iten	ns	q.	'relatively less important items'
	III.	'C' iten	ns	r.	'high percentage in number, combined with less value items'
	Cod	e :			
		I	II	II	I
	(a)	r	q	p	
	(b)	r	p	\mathbf{q}	
	(c)	q	r	p	
	(d)	p	q	r	
63.	varia	able ma	nufactu is ₹ 24	rin	head is \neq 60,000, and fixed selling overhead is \neq 12,000. The g costs and variable selling costs are \neq 12 and \neq 3 per unit. If r unit, the break-even point in terms of sales value will be:
	(b)	₹ 1,44	•		
	(c)	₹ 1,60	•		
	(d)	₹ 1,92	,000		

- **64.** The margin of safety $may \ not$ be improved through :
 - (a) increasing the level of production.
 - (b) increasing the selling price.
 - $(c) \quad \ increasing \ contribution \ by \ dropping \ of \ unprofitable \ product.$
 - (d) reducing variable cost and increasing fixed cost
- ${f 65.}$ Select the correct formula related to the marginal costing :
 - (a) Sales + Variable cost = Fixed cost Profit
 - (b) Sales + Variable cost = Contribution
 - (c) Sales Variable cost = Fixed cost + Profit
 - (d) Contribution = Fixed cost Profit

	(a)	(a) 'All manufacturing costs are charged to and absorbed by the product'.							
	(b)	'Only direct materials and variable materials	nanuf	acturing overheads are charged to and					
	(c)	'Only variable costs are charged to an	d abs	orbed by the product'.					
	(d)	'Only marginal costs are charged to a	nd ab	sorbed by the product'.					
67.	a pr			me extra fixed cost is required to make on to make it, if (where abbreviations					
	(a)	MC < Price	(b)	MC > Price					
	(c)	VC + FC < Price	(d)	VC + FC > Price					
68.		The activity-based budgeting system in which cost variables are justified as undertaken for the first time, is							
	(a)	Fixed budget	(b)	Cash budget					
	(c)	Zero-based budget	(d)	Flexible budget					
69.	is fi	xed at ₹ 0.50 per kg. During the per	iod, t	roducing 100 units. The standard price he produced units were 2,40,000. The costing ₹ 1,65,000. What will be the					
	(a)	₹ 15,000 (Favourable)	(b)	₹ 21,000 (Favourable)					
	(c)	₹ 15,000 (Unfavourable)	(d)	₹ 21,000 (Unfavourable)					
70.	Fron	n the given analysis of variance, select	the c	orrect match of variance calculation :					
	(a)	'Material usage variance = Standard	price	(Standard quantity + Actual quantity)'					
	(b)	'Labour efficiency variance = Stand production – Actual time)'	lard	wage rate (Standard time for actual					
	(c)	Variable overhead efficiency varia- overhead rate – Actual variable overh		= Actual hour (Standard variable rate)'					
	(d)	'Labour mix variance = Standard cost cost of Actual labour mix'	t of re	evised standard labour mix + Standard					
Δ-20	124	(B – 1	7)						

66. Select the correct assumption of absorption costing technique :

71.	The sales of Z Ltd. are \neq 2,50,000 and the variable cost is 60% of sales. If the profit is \neq 50,000, what will be the contribution margin?						
	(a)	₹ 50,000					
	(b)	₹ 1,50,000					
	(c)	₹ 1,00,000					
	(d)	₹ 2,00,000					
72.		on a firm advises its customers to mail their payments to special post office action centers, the system is known as:					
	(a)	Concentration banking					
	(b)	Lockbox system					
	(c)	Playing the float					
	(d)	None of the above					
73.	cont	A company manufactures a single product with a variable cost per unit of \ge 22. The contribution to sales ratio is 45% and monthly fixed costs are \ge 1,98,000. What is the Break-Even point in units?					
	(a)	4,900					
	(b)	9,000					
	(c)	11,000					
	(d)	20,000					
74.		of the following, which is a scientific and accurate method of absorbing factory heads?					
	(a)	Percentage of prime cost method					
	(b)	Machine hour rate method					
	(c)	Percentage of direct material cost method					
	(d)	Percentage of direct labour cost method					
75.	Ope	rating costing is applicable to :					
	(a)	Hospitals					
	(b)	Cinemas					
	(c)	Transport undertakings					
	(d)	All of the above					

(B-18)

A-2024

76.	wint	otel has 100 rooms of which 80% are normally occupied in summer and 25% in ter. Period of summer and winter may be taken as 6 months each and normal days month may be assumed as 30. The total occupied room days will then be:
	(a)	1,525
	(b)	18,900
	(c)	36,000
	(d)	37,800
77.	The	term "Conversion costs" refers to :
	(a)	manufacturing costs incurred to produce units of output.
	(b)	all costs associated with manufacturing other than direct labour costs and raw

- material costs.
- costs which are associated with marketing, shipping, warehousing and billing (c) activities.
- the sum of direct labour costs and all factory overhead costs. (d)

78. Which one of the following is most likely a direct material?

- (a) Diesel oil used in generators
- (b) Paints used for shop-floor painting
- (c) Chocolate cream used in the manufacture of choco-biscuit
- (d) Cotton waste

79. Economic order quantity refers to:

- (a) the quantity to be used economically
- (b) the quantity of materials to be maintained
- (c) the quantity of materials to be recorded
- (d) the quantity of materials to be ordered at a time

80. Bonus under Halsey Plan is paid at:

- 50% of time saved (a)
- (b) 33.33% of time saved
- (c) 100% of time saved
- 83% of time saved (d)

	(c)	Job costing and Break-even analysis						
	(d)	Cost recording a	nd Cost reporting					
83.			n in which money con services are rendere		nto the business immediately after the alled :			
	(a)	Cash transaction	ı					
	(b)	Credit transaction						
	(c)	Round Tripping	and Profit shifting					
	(d)	Hawala transact	ion					
84.	Fron	n the following de	tails, calculate weigh	ited a	verage cost of inventory:			
		Receipts	Rate					
		300 units	₹ 11 per unit					
		550 units	₹ 12·50 per unit					
		400 units	₹ 11·50 per unit					
		500 units	₹ 12.00 per unit					
	(a)	₹ 11·75 per unit	;	(b)	₹ 12·10 per unit			
	(c)	₹ 11·55 per unit		(d)	₹ 11·87 per unit			
85.	X and Y entered a joint venture for export of Indian handicraft items to an overseas customer. X sends goods worth ₹ 2,00,000 to Y for export to the USA. Y exported goods worth ₹ 1,75,000 to the USA for ₹ 2,10,000 and agreed to take away the							
			st less 10%. Find the	_	t of the joint venture.			
	(a)	₹ 36,000		(b)	₹ 32,500			
	(c)	₹ 30,000		(d)	₹ 25,000			
A-20	024		(B - 2	O)				

Semi-Variable cost is segregated into fixed and variable elements using:

Marginal Costing technique combines the techniques of:

Standard costing and Budgetary control

Contract costing and Operating costing

81.

82.

(a)

(b)

(c)

(d)

(a)

(b)

Method of Least Squares

Scatter Graph Method

Range Method

All of the above

86.		annual reports are to be prepared rnal end users such as		published for circulation among the					
	(a)	company, competitors, contributors and colleagues							
	(b)	customers, creators, collaborators and	d cont	tractors					
	(c)	government, competitors, owners and	l top n	management					
	(d)	shareholders, investors, bankers, deb	entur	re holders and creditors					
87.	Whi	ch of the following is <i>not</i> an essential t	ch of the following is <i>not</i> an essential feature of a company?						
	(a)	Voluntary association of persons							
	(b)	Distinct legal entity							
	(c)	Perpetual existence							
	(d)	Share capital of ₹ 50 lakh							
88.	Pre-	incorporation profit is to be credited to):						
	(a)	Capital reserve							
	(b)	Profit and Loss Account above the line							
	(c)	Profit and Loss Account below the line							
	(d)	General reserve							
89.	Bon	nus shares can be issued if the :							
	(a)	Articles of Association permit it							
	(b)	Proposal is approved by the sharehold	ders iı	in the general meeting					
	(c)	Issue is made out of free reserves							
	(d)	All of the above							
90.	The	Companies Act, 2013 prohibits the iss	sue of	f any preference share which is :					
	(a)	Non-convertible	(b)	Non-participating					
	(c)	Non-redeemable	(d)	Non-cumulative					
91.	The nominal and book values of sinking fund investments account are respectively \neq 1,00,000 and \neq 96,000. The company has sold investments of the nominal value of \neq 20,000 at a price that was sufficient to redeem the debentures of \neq 20,000 at \neq 102. The profit on sale of investments is:								
	(a)	₹ 1,200	(b)	₹ 800					
	(c)	Nil	(d)	₹ 400					
A-20	024	(B – 2	21)						

92.	Whi	ich one is true regarding financial state	ment	s ?		
	(a)	Financial statements reflect the recor	ded fa	acts.		
	(b)	Financial statements disclose moneta	ry an	d non-monetary facts.		
	(c)	Recorded facts are based on replacem	ent co	ests.		
	(d)	Financial statements accomplish only	exte	rnal reporting.		
93.	Prei	mium on redemption on debenture acco	ount is	s in the nature of :		
	(a)	Personal account	(b)	Real account		
	(c)	Nominal account	(d)	None of the above		
94.	ʻNA	CAS' stands for :				
	(a)	National Advisory Committee on Acco	ountir	ng Standards		
	(b)	National Authority for Cost Accounting	ng Sta	andards		
	(c)	National Accounting Committee on A	dvisoi	ry Standards		
	diting Standards					
95.	Prof	pening stock : $₹$ 50,000; Closing stock : $₹$ 40,000; Purchases : $₹$ 1,90,000; Pofit margin : 16.67% on sales. The sales then are :				
	(a)	$\neq 2,40,000$ (b) $\neq 2,36,000$	(c)	\neq 2,00,000 (d) \neq 2,44,000		
96.	Whi	ich of the following will result in disagr	eemei	nt of Trial Balance ?		
	(a)	Sales return treated as purchase				
	(b)	Purchase return treated as sales				
	(c)	Baburao's account wrongly credited in	nstead	d of Shyam's account		
	(d)	Undercasting cash book by ₹ 1,100				
97.	Rea	lization account is a :				
	(a)	Real account	(b)	Personal account		
	(c)	Nominal account	(d)	Memorandum account		
98.	Whi	ich of the following is most certainly $oldsymbol{no}$	<i>t</i> an e	error of principle ?		
	(a)	Purchase of furniture debited to purch	hase a	m account		
	(b)	Repairs on the overhauling of secon repairs account	nd-ha	and machinery purchased debited to		
	(c)	Cash received from XYZ posted to AB	\mathbf{C}			
	(d)	Sale of old car credited to sales accoun	nt			
A-20	024	(B – 2	2)			

99.	The original cost of the machine is $₹$ 19,00,000; machine installation charges are $₹$ 1,00,000; working life of the machine is 5 years and residual value is $₹$ 40,000. If the depreciation is charged on Straight Line basis then 4^{th} year's depreciation will be:								
	(a)	₹ 3,72,000	(b) ₹ 4,	00,000	(c)	₹ 3,92,000	(d)	₹ 3,52,000	
100.	The	balance of Rea	alisation	Account is tra	nsferre	d to the Partn	ers' Ca _l	pital Accounts :	
	(a)	in equal prop	ortion						
	(b) in capital ratio of the partners								
	(c)	in the profit s	sharing r	atio of the par	tners				
	(d)	in loan's ratio	of the p	artners					
101.		The share of a company is purchased ifference in value is represented in the c			_				
	(a)	Loss on purch	nase		(b)	Profit on pur	chase		
	(c)	Goodwill			(d)	Capital reser	ve		
102.	92. If the net sales are ₹ 1,00,000 and profit is ₹ 10,000, what will be the possible Pratio, if variable cost is 70% of sales?						the possible P/V		
	(a)	30%	(b)	20%	(c)	25%	(d)	15%	
103.		•		rm's ratio valu marily to iden		-		a key competitor s called :	
	(a)	Time series a	nalysis		(b)	Combined ar	alysis		
	(c)	Benchmarkir	ng		(d)	None of the a	above		
104.		Given that Closing stock	:		(₹) 30,	000			
		Opening stoc	k		20,	20,000			
		Sales			1,0	0,000			
		Administrati	ve and se	elling expenses	20,	000			
		Purchases			70,	000			
	The	operating rati	o is:						
	(a)	52%			(b)	65%			
	(c)	75%			(d)	80%			
A-20	024 (B-23)								

105.	Whi	ich of the following statements are correct?						
	I.	Debt-Equity Ratio is	an example of sh	ort te	erm solvency Rat	io		
	II.	Debt-Equity Ratio is	an example of lo	ng ter	m solvency Rati	0		
	III.	Cash Flow Statement	t is not a subst	itute	for Income Star	teme	nt or Fund	l Flow
	IV.	Cash Flow Statement	nt is a substitu	ite fo	or Income State	men	t or Fund	Flow
	(a)	I and III (b)	I and IV	(c)	II and III	(d)	II and IV	
106.		en : Total assets : ₹ 2,60,000; Total debts : ₹ 1,80,000; Current liabilities : 0,000. The Debt-Equity Ratio will be :					ities :	
	(a)	1:2 (b)	2:3	(c)	3:1	(d)	2:1	
107.	A Co	pyright account belon	gs to a/an :					
	(a)	Nominal account		(b)	Tangible real a	ccour	nt	
	(c)	Intangible real accou	nt	(d)	Pigouvian accor	ant		
108.	Unin	nportant items can be	either left out o	r mer	ged with other i	tems	, while pre	paring
		ncial statement. The s			_		, 1	
	(a)	Convention of Disclos	sure					
	(b)	Convention of Consis	tency					
	(c)	Convention of Materi	ality					
	(d)	Convention of Conser	vatism					
109.	Oppo	ortunity cost means :						
	(a)	the loss of an alterna	tive income as a	conse	quence to action	ador	oted	
	(b)	any indirect cost whi	ch affects the cos	t of p	roduction			
	(c)	a cost which can be d	irectly attributed	to pi	roduction			
	(d)	the cost of the total u	nits that have be	en pr	oduced in a facto	ory		
110.	Cale	ndar variance is a sub	-division of ·					
110.	(a)	Material variance	division of .					
	(b)	Direct labour variance	P					
	(c)	Sales variance						
	(d)	Overhead cost varian	ce					
	(34)	_ , 5222544 5050 7411411						

(B - 24)

A-2024

	I.	Profit	Profit and Loss A/c								
	II.	Balan	ce Shee	t							
	III.	Profit	and Los	ss Appr	opriat	ion A/c					
	(a)	II only	У				(b)	II and III onl	y		
	(c)	I and	III only				(d)	I, II and III			
112.	2. Which of the following statements are correct?										
	I.	The T		ries Ana	lysis (of financial	l state	ements of a con	npany	is called Vertica	al
	II.		The Time Series Analysis of financial statements of a company is called Horizontal analysis.								
	III. The analysis of financial statement for a period of short-term is prim concerned with the working Capital Analysis.								erm is primaril	y	
	IV.										
	(a)										
	(c)	I and					(d)	II and IV			
110	3.5	1 .1									
113.			users of a of inte	_	erial a	accounting	intor	mation with th	ne mos	t apt informatio	n
	01 011	Users	a or mice	icsi.		Area of in	iteresi	,			
	A.	Owne	rs		(i)	Profitabil	ity ar	nd financial pos	sition		
	В.	Mana	gement		(ii)	Short-ter	m and	d long-term sol	vency		
	C.	Credit	tors		(iii)	Liquidity	posit	ion with short-	term s	olvency	
	D.	Gover	nment A	Agency	(iv)	Growth p	atter	n with financia	l struc	ture	
	Cod	es:				_					
				~	-						
	()	A	B	C	D						
	(a)	(i)	(iii)	(iv)	(ii)						
	(b)	(iv)	(i)	(ii)	(iii)						
	(c)	(iii)	(ii)	(iv)	(i)						
	(d)	(i)	(ii)	(iii)	(iv)						
114.	As p	er Fun	d Flow s	stateme	nt, wh	ich of the	follow	ing transaction	ns wou	ıld be resulting a	ιS
			unds for								
	I.					rent assets					
	II.					rent liabili					
	III.					rrent asset					
	IV.					rrent liabil			/ - \	.	
	(a)	I and	11	(b)	I an	d III	(c)	II and III	(d)	II and IV	
A-20	24					(B-2	5)				

111. The term "Financial Statement" of limited company includes:

115.		Which of the following functions may be treated as comptrollership functions of a Inagement Accountant?							
	I.	Planning for Con	trol						
	II.	Provision of Capi							
	III.	Reporting and In		etation.					
	IV.	Investor Relation	_						
	(a)	I and IV	(b)	II and III	(c)	I and III	(d)	II and IV	
116.	The current ratio of a business unit is 2: assets and current liabilities, the effect wil					here is an equa	al incr	ement in cu	rrent
	(a)	No change in the	curr	ent ratio	(b)	Increase in the current ratio			
	(c)	Decrease in the o	eurrei	nt ratio	(d)	Either (a) or (b)		
117.		e higher the ratio, the more favourable				"This statemer	nt may	not be said	with
	I.	Operating ratio			II.	Stock turnove	r ratio)	
	III.	Operating profit	ratio		IV.	ROI			
	(a)	I, II, III and IV			(b)	I and IV only			
	(c)	II and III only			(d)	I only			
118.	A co	mpany may resort	t to "v	vindow dressir	ng" by :				
	(a)	manipulating inv	ento	ry valuation					
	(b)	omission of liabil	ity fo	r goods purcha	ased				
	(c)	treating short ter	rm lia	ability as long	term de	ebt			
	(d)	All of the above							
119.	labor and	rtain process need ur hours at ₹ 60 a 25 labour hours v ance will be :	and ₹	40 respective	ely, as t	the standard la	bour r	ates. Actual	ly, 20
	(a)	adverse							
	(b)	favourable							
	(c)	zero							
	(d)	favourable for sk labour rates	illed	and unfavour	able for	unskilled irres	spectiv	e of the star	ıdard
120.		net sales of the u				ebtors are ₹ 50	0,000	for the year	. The
	(a)	42	(b)	50	(c)	60	(b)	72	

A-2024 (B – 26)

SPACE FOR ROUGH WORK

A-2024 (B – 27)

SPACE FOR ROUGH WORK

A-2024 (B – 28)

READ INSTRUCTIONS BEFORE FILLING ANY DETAILS OR ATTEMPTING TO ANSWER THE QUESTIONS

Booklet Sr. No.		Question Booklet Set
Candidate's Name		
Father's Name		
Date of Birth: D D M M Y Y Y Y		
OMR Response Sheet No	Roll No.	
Candidate's Signature : (Please sign in the box)		tal Questions : 120] Allowed : 2 Hours

INSTRUCTIONS

- The candidate shall NOT open this booklet till the time they are told to do so by the Invigilation Staff. However. in the meantime, the candidate can read these instructions carefully and subsequently fill the appropriate columns given above in CAPITAL letters. The candidate may also fill the relevant boxes 1 to 9 of the Optical Mark Reader (OMR) response sheet, supplied separately.
- 2. Use only blue or black ball point pen to fill the relevant columns on this page as well as in OMR sheet. Use of Ink pen or any other pen is not allowed.
- 3. Other than filling credentials/information in specific space allotted above, do not write anything else on the Test Booklet. Space for rough work is provided at the end. The candidate shall be liable for any adverse effect if the information given above is wrong or illegible or incomplete.
- 4. Each candidate is required to attempt 120 questions in 120 minutes, except for orthopedically/visually impaired candidates, who would be given 40 extra minutes, for marking correct responses on the OMR sheet.
- 5. The question paper booklet has **28** pages.

(Please sign in the box)

- 6. The candidates, when allowed to open the question paper booklet, must first check the entire booklet to confirm that the booklet has complete number of pages, the pages are printed correctly and there are no blank or torn pages. In case there is any such error in the question paper booklet then the candidate should IMMEDIATELY bring this fact to the notice of the Invigilation Staff and obtain a new booklet of the same series as given earlier.
- 7. The serial number of the new Question booklet, if issued for some reason, should be entered in the relevant column of the OMR. The Invigilation Staff must make necessary corrections in their record regarding the change in the serial no. of Question booklet.
- 8. The paper consists of total 480 Marks. Each question shall carry 4 marks. There are four options for each question and the candidate has to mark the MOST APPROPRIATE answer on the OMR response sheet.
- 9. There is **negative marking** (1 mark for each question) for questions wrongly answered by the candidate.
- 10. If a candidate gives more than one answer, it will be treated as a wrong answer even if one of the given answers is correct. There will be same penalty, as above, to that question.
- 11. If Question is left blank, i.e. question remains unattempted, there will be no penalty for that question.
- 12. Use of Electronic/Manual Calculator is prohibited.
- 13. The candidate MUST READ INSTRUCTIONS BEHIND THE OMR SHEET before answering the questions and check that two carbon copies attached to the OMR sheet are intact.

(C-1)A-2024

	this	Iouse to Asafwala War Memorial and a Wildlife Sanctuary well-known for blackbuck, his district is also famous for its Sadqi Retreat Ceremony. It is located in the outh-West of Punjab and is distinguished for its 'Toshas' and 'Kinnow farming'.					
	(a)	Ferozepur	(b)	Fazilka			
	(c)	Amritsar	(d)	Malerkotla			
2.		government's push for nano onales/grounds?	technology	is based on which of the following			
	I.	It can enable higher agricultur	al productiv	ity.			
	II.	It can help in management of and nano membranes.	an help in management of toxic wastes and treatment of water via nanofibers nano membranes.				
	III.	It can enable earlier diagnosis of diseases and efficient drug delivery.					
	IV.	Because of nanoscale of materials, there is an absolute zero risk of allergic reactions, disruption of cellular functions or damage to DNA, because of creation of free radicals.					
	(a)	I and II only	(b)	II and III only			
	(c)	I, II and III only	(d)	I, II, III and IV			
3.		ch of the following schemes/missions has been launched to provide the 'Record of its' to village household owners possessing houses in inhabited areas?					
	(a)	MUDRA Scheme	(b)	SVAMITVA Scheme			
	(c)	Mission Karmayogi	(d)	Land Bank Scheme			
4.	The	Constitution (103 rd Amendmen	t) Act deals	with			
	(a)	Reservation for economically education.	weaker s	sections in public employment and			
	(b)	Introduction of Goods and Serv	vices Tax.				
	(c)	Reservation of 1/3 rd of all s Legislatures.	seats for w	romen in the Lok Sabha and State			
	(d)	Establishment of National Jud	licial Appoin	tments Commission.			
5.		6×6 strategy', based on 6 hanisms for all stakeholders, air		s, 6 interventions and 6 institutional the prevalence of			
	(a)	Anaemia	(b)	COVID-19			
	(c)	Malaria	(d)	Diabetes			
A-20)24		(C-2)				

Identify the district from the passage given below :

6.	Arra	ange the following lakes from South to l	North	ı:						
	I.	Ashtamudi								
	II.	Chilika								
	III.	Harike								
	IV.	Pangong Tso								
	(a)	IV, III, II, I								
	(b)	II, I, IV, III								
	(c)	I, II, III, IV								
	(d)	II, I, III, IV								
7.	'Broadband Highways', 'e-Kranti' and 'e-Governance' are pillars of which 'one' 'not 'are' of the following programs/schemes?									
	(a)	PM Gati Shakti	(b)	Make in India						
	(c)	e-NAM	(d)	Digital India						
8.	Whi	ch of the following pairs is/are <i>incorre</i>	ctly 1	natched?						
	I.	Income tax : Direct tax								
	II.	GST : Indirect tax								
	III.	Corporation tax : Indirect tax								
	(a)	I only	(b)	II and III only						
	(c)	I and II only	(d)	III only						
9.	Whi	ch of the following statements is <i>incor</i>	rect :	about Banda Singh Bahadur ?						
	(a)	He was also known as Madho Das at the 10^{th} Sikh Guru.	nd w	as given the name of Banda Singh by						
	(b)	He made the fort of Mukhlispur as his	capi	tal and renamed it as Lohgarh.						
	(c)	He was tortured to death by the Mugh	nal Ei	mperor Aurangzeb.						
	(d)	He is famous for his Samana and Sirh	ind n	narches.						
10.	Whi	ch of the following events of Indian free	edom	struggle was the first to occur?						
	(a)	Rowlatt Satyagraha								
	(b)	Swadeshi Movement against the parts	ition	of Bengal						
	(c)	Komagata Maru incident								
	(d)	Champaran Satyagraha								
A-20)24	(C – 3	3)							

11.	Which of the following expenses may <i>not</i> be treated as an operating expense?								
	(a)	Cost of promotional advertising							
	(b)	(b) Depreciation of plant and machinery							
	(c)	Loss on the sale of motor car							
	(d)	Salaries of General Management							
12.		e value of equity capital is greater than the debt capital. The capital structure may considered as:							
	(a)	Low geared	(b)	High geared					
	(c)	Balance geared	(d)	Zero geared					
13.		working capital of S Limited is ₹ 30, current assets of S Limited will be:	000. T	The current ratio is 3:1. The value of					
	(a)	₹ 45,000	(b)	₹ 30,000					
	(c)	₹ 90,000	(d)	₹ 60,000					
14.	The	The purchase of furniture by issuing the debenture is treated as:							
	(a)	Source of fund	(b)	Application of fund					
	(c)	No flow of fund	(d)	Both (a) and (b)					
15.		machinery is purchased on Hire Purbe shown in the cash flow statement a		System. The payment of installment					
	(a)	whole installment as investing activity	ies						
	(b)	whole installment as financing activi-	ies						
	(c)	whole installment as operating activi	ties						
	(d)	value of loan element as investing a activities	ctivit	ies and interest element as financing					
16.		total sales of Alfa Ltd. are ₹ 2 lakh for ebtors are ₹ 15,000 and ₹ 28,000. The		year. The opening and closing balance sales of the year will be :					
	(a)	₹ 2·13 lakh	(b)	₹ 2·15 lakh					
	(c)	₹ 1·87 lakh	(d)	₹ 1·72 lakh					
A-20	024	(C – 4	1)						

17.		ch of the follow lication?	ing methods	of costing	is/are	correctly	matched	with	their	
	I.	Job Costing:	Where the s	imilar article	es are p	oroduced a	nd product	tion is		
		highly repetitive.								
	II.	Batch Costing: Where enterprise manufactures a variety of products.								
	(a)	I only		(b)	II on	ly				
	(c)	Both I and II		(d)	Neith	ner I nor Il	[
18.	Fron	From the following equation, select the correct equation related to cost determination:								
	(a)	Prime cost = Direct material + Direct labour – Direct expenses								
	(b)	Factory cost = Pr	rime cost – W	ork expenses	s + Fac	tory expen	ses			
	(c) Total cost = Office cost – Selling and distribution overheads									
	(d)	None of the above	e							
19.	19. Which cost per unit varies inversely with activity : as volume increases, unit declines and vice versa?							t cost		
	(a)	a) Variable cost								
	(b)) Semi-variable cost								
	(c) Fixed cost									
	(d)	Marginal cost								
20.	The as:	sum of indirect m	aterial, indir	ect labour ar	nd indi	rect expen	ses is basi	cally k	nown	
	(a)	Prime cost								
	(b)	Selling cost								
	(c)	Overhead cost								
	(d)	Total cost								
21.	the	revenue rate of p fixed cost is $₹$ 2 duct X?		-				-		
	(a)	₹ 9,800								
	(b)	₹ 800								
	(c)	₹ 8,000								
	(d)	₹ 2,000								
A-20)24			(C-5)						

22.	Match the items related to ABC analysis technique of material control:							
	I.	'A' iten	ns	p.	small percentage in number, combined with high value items			
	II.	'B' iten	ns	q.	'relatively less important items'			
	III.	'C' iten	ns	r.	'high percentage in number, combined with less value items'			
	Cod	e :						
		I	II	II	I			
	(a)	r	q	p				
	(b)	r	p	q				
	(c)	q	r	p				
	(d)	p	q	r				
23.	 (d) p q r The fixed factory overhead is ₹ 60,000, and fixed selling overhead is ₹ 12,000. The variable manufacturing costs and variable selling costs are ₹ 12 and ₹ 3 per unit. If selling price is ₹ 24 per unit, the break-even point in terms of sales value will be: (a) ₹ 1,20,000 (b) ₹ 1,44,000 (c) ₹ 1,60,000 							
	(d)	₹ 1,92	,000					

- **24.** The margin of safety may not be improved through:
 - (a) increasing the level of production.
 - (b) increasing the selling price.
 - $(c) \quad \ increasing \ contribution \ by \ dropping \ of \ unprofitable \ product.$
 - (d) reducing variable cost and increasing fixed cost
- ${f 25.}$ Select the correct formula related to the marginal costing :
 - (a) Sales + Variable cost = Fixed cost Profit
 - (b) Sales + Variable cost = Contribution
 - (c) Sales Variable cost = Fixed cost + Profit
 - (d) Contribution = Fixed cost Profit

	(a)	'All manufacturing costs are charged	to an	d absorbed by the product'.						
	(b)	b) 'Only direct materials and variable manufacturing overheads are charged to and absorbed by the product'.								
	(c)	'Only variable costs are charged to an	ıd abs	sorbed by the product'.						
	(d)	'Only marginal costs are charged to a	nd ab	sorbed by the product'.						
27.	a pr	- *		me extra fixed cost is required to make on to make it, if (where abbreviations						
	(a)	MC < Price	(b)	MC > Price						
	(c)	VC + FC < Price	(d)	VC + FC > Price						
28.		activity-based budgeting system is ertaken for the first time, is	n wł	nich cost variables are justified as						
	(a)	Fixed budget	(b)	Cash budget						
	(c)	Zero-based budget	(d)	Flexible budget						
29.	is fi	xed at ₹ 0.50 per kg. During the per	iod, t	roducing 100 units. The standard price he produced units were 2,40,000. The costing ₹ 1,65,000. What will be the						
	(a)	₹ 15,000 (Favourable)	(b)	₹ 21,000 (Favourable)						
	(c)	₹ 15,000 (Unfavourable)	(d)	₹ 21,000 (Unfavourable)						
30.	Fron	n the given analysis of variance, select	the c	orrect match of variance calculation :						
	(a)	'Material usage variance = Standard	price	(Standard quantity + Actual quantity)'						
	(b)	'Labour efficiency variance = Stand production – Actual time)'	lard	wage rate (Standard time for actual						
	(c)	Variable overhead efficiency varia- overhead rate – Actual variable overh		= Actual hour (Standard variable rate)'						
	(d)	'Labour mix variance = Standard cost cost of Actual labour mix'	t of re	evised standard labour mix + Standard						
		cost of Actual labour mix								

26. Select the correct assumption of absorption costing technique :

31.		sales of Z Ltd. are $\geq 2,50,000$ and the variable cost is 60% of sales. If the profit is 0,000, what will be the contribution margin?
	(a)	₹ 50,000
	(b)	₹ 1,50,000
	(c)	₹ 1,00,000
	(d)	₹ 2,00,000
32.		on a firm advises its customers to mail their payments to special post office action centers, the system is known as:
	(a)	Concentration banking
	(b)	Lockbox system
	(c)	Playing the float
	(d)	None of the above
33.	cont	mpany manufactures a single product with a variable cost per unit of ≥ 22 . The ribution to sales ratio is 45% and monthly fixed costs are $\geq 1,98,000$. What is the ak-Even point in units?
	(a)	4,900
	(b)	9,000
	(c)	11,000
	(d)	20,000
34.		of the following, which is a scientific and accurate method of absorbing factory heads?
	(a)	Percentage of prime cost method
	(b)	Machine hour rate method
	(c)	Percentage of direct material cost method
	(d)	Percentage of direct labour cost method
35.	Ope	rating costing is applicable to :
	(a)	Hospitals
	(b)	Cinemas
	(c)	Transport undertakings
	(d)	All of the above
A-20	24	(C - 8)

36.	win	otel has 100 rooms of which 80% are normally occupied in summer and 25% in ter. Period of summer and winter may be taken as 6 months each and normal days month may be assumed as 30. The total occupied room days will then be:
	(a)	1,525
	(b)	18,900
	(c)	36,000
	(d)	37,800
37.	The	term "Conversion costs" refers to:
	(a)	manufacturing costs incurred to produce units of output.
	(b)	all costs associated with manufacturing other than direct labour costs and raw material costs.
	(c)	costs which are associated with marketing, shipping, warehousing and billing activities.
	(d)	the sum of direct labour costs and all factory overhead costs.
38.	Whi	ch one of the following is most likely a direct material?
	(a)	Diesel oil used in generators
	(b)	Paints used for shop-floor painting
	(c)	Chocolate cream used in the manufacture of choco-biscuit
	(d)	Cotton waste
39.	Eco	nomic order quantity refers to :
	(a)	the quantity to be used economically
	(b)	the quantity of materials to be maintained
	(c)	the quantity of materials to be recorded
	(d)	the quantity of materials to be ordered at a time

40. Bonus under Halsey Plan is paid at :

- (a) 50% of time saved
- (b) 33.33% of time saved
- (c) 100% of time saved
- (d) 83% of time saved

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41.	-						e a job is 48 hours, whereas a worker completed hour is ₹ 15 for wage payment. As per Halsey				
	Prei	mium l	Plan, t	he to	tal ea	rnings of th	e worker	are:			
	(a)	₹ 66	0		(b)	₹ 600	(c)	₹ 800	(d)	₹ 720	
42.	Sele	ect the CAS	correc	t mat	ch of Hea	Cost Accoun	nting Star	ndards (CA	S) with the	ir Heads	:
	A.	CAS-	-6	(i)	Ove	rheads					
	B.	CAS-	.3	(ii)	Em	oloyee cost					
	C.	CAS-	7	(iii)	Dire	ect expenses	\$				
	D.	CAS-	10	(iv)	Mat	erial cost					
	Cod	les:									
		A	В	C		D					
	(a)	(ii)	(iv)	(i)	(iii)					
	(b)	(ii)	(i)	(i	v)	(iii)					
	(c)	(iv)	(i)	(i	i)	(iii)					
	(d)	(i)	(iii)	(i	v)	(ii)					
43.		ch of l matt		llowir	ng br	anches of a	ccounting	deals witl	n settleme	nt of disp	outes in
	(a)	Fina	ncial A	ccour	nting		(b)	Cost Acco	unting		
	(c)	Mana	ageme	nt Ac	count	ing	(d)	Forensic A	Accounting	•	
44.	The	examj	ple of r	ion-ci	ırren	t liability is					
	(a)	Secu	red loa	ın			(b)	Bank over	rdraft		
	(c)	Adva	ince co	mmis	sion		(d)	Bills paya	able		
45.		depre aceme			-	particularly s is :	designed	to provide	e appropria	ate funds	for the
	(a)	Deple	etion u	ınit m	etho	d	(b)	Fixed inst	tallment m	ethod	
	(c)	Sink	ing fur	nd me	thod		(d)	Diminish	ing balance	emethod	
46.	(a)(b)(c)	Char Show Show	s interest recorded on drawings in Charged against the Profit and Lo Chown in the Profit and Loss Appr Chown in the Balance Sheet as a l					priation Ac	ecount		
	(d)	SHOW	v 11 111 tl	пе ра	лапсе	Sheet as a					
A-20)24					(C	: – 10)				

	(b) (c) (d)	Revaluation Account	
48.	agre	S and M are three partners sharing profit and loss ree to share profit and loss in the ratio of 3:2:1. These partners will be:	
	(a)	M's gaining ratio = $\frac{1}{3}$, K's sacrificing ratio = gained.	$\frac{1}{3}$ and S neither sacrificed no
	(b)	K's gaining ratio = $\frac{1}{3}$, M's sacrificing ratio = gained.	$\frac{1}{3}$ and S neither sacrificed no
	(c)	K's gaining ratio = $\frac{1}{3}$, S's sacrificing ratio = $\frac{1}{3}$ gained.	$\frac{1}{3}$ and M neither sacrificed no
	(d)	M's gaining ratio = $\frac{1}{3}$, S's sacrificing ratio = gained.	$\frac{1}{3}$ and K neither sacrificed no
49.	Mat	atch the various acts with their enactment year :	
	A.	The Partnership Act (i) 1872	
	B.	Indian Contract Act (ii) 1930	
	C.	The Sale of Goods Act (iii) 1932	
	Cod	odes:	
	(a)	A B C (iii) (i) (ii)	
	(b)		
	(c)		
	(d)	(iii) (ii) (i)	
50.	Whi	hich of the following is ${\it not}$ a disadvantage of Comp	uterized Accounting?
	(a)	System failure (b) Una	nticipated errors not known
	(c)	Inability to collaborate (d) Brea	ches of security
51.		the Tally accounting package, the new ledgers, eated from the menu of:	groups and voucher types are
	(a)	Reports (b) Import (c) Mast	ters (d) Transactions
A-20)24	(C - 11)	

When a partner retires from the partnership firm, the general reserve is transferred

47.

to:

(a)

All Partners' Capital Accounts

52.	As p	As per the Companies Act 2013, Section 8 Companies are :										
	(a)	Publi	c Limit	ed Com _l	panies		(b)	Private Lim	ited Cor	mpanies		
	(c)	One l	Person	Compan	ies		(d)	Non-profit (Compani	ies		
53.	The	buy-ba	ack of s	hares <i>co</i>	annot e	exceed						
	(a)	50%	of paid-	up share	e capita	al plus i	free rese	rves				
	(b)	15% of paid-up share capital plus free reserves										
	(c)	20%	of paid	up shar	e capit	al plus	free rese	erves				
	(d)	25%	of paid-	up share	e capita	al plus	free rese	rves				
54.	₹ 18	5,000; riage in	raw m ward:	aterial ₹ 6,000	purcha . The cl	ises:	₹ 75,000 stock is ₹	; payment of 16,000.	_	of product I es: ₹ 5,000		
	(a)	₹ 80,	,000	(b)	₹ 87	7,000	(c)	₹ 85,000	(d)	₹ 79,000		
55.	As p	er the	Compa	nies Act	t, 2013	identif	y the cor	rect statemen	t :			
	I.	The f	inancia	l statem	nent of	compar	nies is pr	epared as per	Schedu	le-II.		
	II.	The I	Balance	Sheet i	s prepa	red as	per Sche	dule-III, Part	-I.			
	III.	Profit and Loss Account is prepared as per Schedule-III, Part-II.										
	IV.			Loss Acc hedule-l		s prepa	ared as	per Part-I ar	nd Bala	nce Sheet as	per	
	(a)	I and	IV	(b)	II ar	nd III	(c)	I and III	(d)	I and II		
56.	_	Items					s of Bala	s per the Connce Sheet : of Balance Sh	-	Act, 2013, m.	atch	
	A.	Stock	of raw	materia	al	(i)	Fixed Assets					
	B.	Uncla	aimed d	ividend		(ii)	Reserve	es and Surplu	s			
	C.	Bran	d and t	rademar	·k	(iii)	Curren	t Assets				
	D.	Secui	rities pr	emium		(iv)	Curren	t Liability				
	Cod	les:										
		A	\mathbf{B}	\mathbf{C}	D							
	(a)	(i)	(ii)	(iii)	(iv)							
	(b)	(i)	(ii)	(iv)	(iii)							
	(c)	(iii)	(iv)	(i)	(ii)							
	(b)	(iii)	(ii)	(i)	(ix)							

	A.	AS-2			(i)	Amalgamation of Company
	B.	AS-3			(ii)	Valuation of Inventory
	C.	AS-6			(iii)	Cash Flow Statement
	D.	AS-14	1		(iv)	Depreciation Accounting
	Cod	les:				
		A	В	\mathbf{C}	D	
	(a)	(ii)	(iii)	(iv)	(i)	
	(b)	(iii)	(iv)	(i)	(ii)	
	(c)	(iv)	(ii)	(iii)	(i)	
	(d)	(i)	(ii)	(iv)	(iii)	
58.	retu	rn is 1	0%. The	e adjust	ted avera	tal employed of ₹ 5,00,000 and the normal rate of age profit is ₹ 90,000. The value of goodwill on the per profit will be:
	(a)	₹ 4,1	0,000	-		(b) ₹ 2,70,000
	(c)	₹ 1,2	0,000			(d) ₹ 5,90,000
59.		n respe	ct to poo	oling of	interest 1	nation, which of the following statements are correct method? In takes place in the nature of purchase.
	II.	It is ι	ised who	en ama	lgamatio	n takes place in the nature of merger.
	III.					ill record the assets, liabilities and reserves of existing value.
	IV.		dentity ransfere			are changed as per agreement between transferor
	(a)	II and	d III	(b)	I and I	III (c) I and IV (d) II and IV
60.	The exce		ability o	of inter	nal reco	nstruction would be in all of the following cases
	(a)	unde	r-capital	lization	of capita	l structure.
	(b)	if the	re are h	eavy ac	cumulate	ed losses that need to be written-off of the company.
	(c)	if the	re is ove	er-valua	tion of a	ssets showing in the Balance Sheet.
	(d)	over-	capitaliz	zation o	f capital	structure.
A-20	024					(C - 13)

Match the Accounting Standards with their Heads of Account:

 $Heads\ of\ Account$

Accounting Standards

	I.	Profit	t and Lo	ss A/c							
	II.	Balar	nce Shee	et							
	III.	Profit	t and Lo	ss Appr	opriat	ion A/c					
	(a)	II onl	y				(b)	II and III on	y		
	(c)	I and	III only	7			(d)	I, II and III			
62.	Whi	ch of tl	he follov	ving stat	temen	ts are cor	rect?				
	I.	The Tanaly		ries Ana	dysis (of financi	al stat	ements of a co	mpany	is called Verti	cal
	II.		Time S contal a		nalysi	s of fin	ancial	statements o	f a co	ompany is cal	led
	III.		-			stateme g Capital		_	short-t	erm is primaı	rily
	IV.		•					a period of tiality and pro		erm is priman of the concern.	rily
	(a)	I and	III				(b)	II and III			
	(c)	I and	IV				(d)	II and IV			
63.		neir are	ea of int		erial a				he mos	t apt informat	ion
		Users			(*)	Area of			• , •		
	A.	Owne			(i)		•	nd financial po			
	B.		igement		(ii)			d long-term so	•		
	C.	Credi	tors		(iii)	Liquidit	y posit	ion with short	-term s	solvency	
	D.	Gove	rnment	Agency	(iv)	Growth	patter	n with financia	al struc	eture	
	Cod	les:									
		A	В	\mathbf{C}	D						
	(a)	(i)	(iii)	(iv)	(ii)						
	(b)	(iv)	(i)	(ii)	(iii)						
	(c)	(iii)	(ii)	(iv)	(i)						
	(d)	(i)	(ii)	(iii)	(iv)						
64.	_			stateme r the co			e follow	ving transactio	ns wou	ıld be resulting	; as
	I.					rent asse					
	II.					rent liab					
	III.					rrent ass					
	IV.					rrent liab			/ - \		
	(a)	I and	П	(b)	I an	d III	(c)	II and III	(d)	II and IV	
A-20	024					(C -	14)				

The term "Financial Statement" of limited company includes:

65.		Which of the following functions may be treated as comptrollership functions of a Management Accountant?													
	I.	Planning for Control													
	II.	Provision of Capital													
	III.	Reporting and I		retation.											
	IV.	Investor Relation	-												
	(a)	I and IV	(b)	II and III	(c)	I and III	(d)	II and IV							
66.		current ratio of a				there is an equ	ıal incı	rement in current							
	(a)	No change in the	e <mark>cur</mark> r	ent ratio	(b)	Increase in t	he curr	ent ratio							
	(c)	Decrease in the	curre	nt ratio	(d)	Either (a) or	(b)								
67.		e higher the ratio	, the	more favourable	e it is.	" This stateme	ent may	y not be said with							
	I.	Operating ratio			II.	Stock turnov	er ratio	0							
	III.	Operating profit	ratio		IV.	ROI									
	(a)	I, II, III and IV			(b)	I and IV only	7								
	(c)	II and III only			(d)	I only									
68.	A co	ompany may resor	t to "v	window dressing	g" by :	:									
	(a)	manipulating in	vento	ry valuation											
	(b)	omission of liabi	lity fo	or goods purchas	sed										
	(c)	treating short te	rm lia	ability as long to	erm d	${ m ebt}$									
	(d)	All of the above													
69.	labo and	ertain process nee our hours at ₹ 60 25 labour hours ance will be :	and ₹	₹ 40 respectivel	y, as	the standard l	abour r	rates. Actually, 20							
	(a)	adverse													
	(b)	favourable													
	(c)	zero													
	(d)	favourable for sl labour rates	killed	and unfavoural	ole for	r unskilled irre	espectiv	ve of the standard							
70.		net sales of the rage collection per				lebtors are ₹	50,000	for the year. The							
	(a)	42	(b)	50	(c)	60	(d)	72							

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	(c)	Job costing and	Break-even analysis		
	(d)	Cost recording a	nd Cost reporting		
73.	good	ls are delivered or	services are rendered		nto the business immediately after the alled:
	(a)	Cash transaction	1		
	(b)	Credit transaction	on		
	(c)	Round Tripping	and Profit shifting		
	(d)	Hawala transact	ion		
74.	Fron	n the following de	tails, calculate weigh	ted a	verage cost of inventory:
		Receipts	Rate		
		300 units	₹ 11 per unit		
		550 units	₹ 12·50 per unit		
		400 units	₹ 11·50 per unit		
		500 units	₹ 12·00 per unit		
	(a)	₹ 11·75 per unit	;	(b)	₹ 12·10 per unit
	(c)	₹ 11·55 per unit		(d)	₹ 11·87 per unit
75.	cust good	omer. X sends gods worth \neq 1,75,0	oods worth $\neq 2,00,00$	00 to ₹ 2,	ndian handicraft items to an overseas Y for export to the USA. Y exported 10,000 and agreed to take away the t of the joint venture.
	(a)	₹ 36,000		(b)	₹ 32,500
	(c)	₹ 30,000		(d)	₹ 25,000
A-20	024		(C – 1	6)	

Semi-Variable cost is segregated into fixed and variable elements using:

Marginal Costing technique combines the techniques of:

Standard costing and Budgetary control

Contract costing and Operating costing

71.

72.

(a)

(b)

(c)

(d)

(a)

(b)

Method of Least Squares

Scatter Graph Method

Range Method

All of the above

76.		annual reports are to be prepared rnal end users such as		published for circulation among the					
	(a)	(a) company, competitors, contributors and colleagues							
	(b)	(b) customers, creators, collaborators and contractors							
	(c)	government, competitors, owners and	top n	nanagement					
	(d)	shareholders, investors, bankers, debe	entur	e holders and creditors					
77.	Whi	ch of the following is <i>not</i> an essential f	eatur	re of a company ?					
	(a)	Voluntary association of persons							
	(b)	Distinct legal entity							
	(c)	Perpetual existence							
	(d)	Share capital of ₹ 50 lakh							
78.	Pre-	incorporation profit is to be credited to	:						
	(a)	Capital reserve							
	(b)	Profit and Loss Account above the line	е						
	(c)	Profit and Loss Account below the line	е						
	(d)	General reserve							
79.	Bon	us shares can be issued if the :							
	(a)	Articles of Association permit it							
	(b)	Proposal is approved by the sharehold	lers ir	n the general meeting					
	(c)	Issue is made out of free reserves							
	(d)	All of the above							
80.	The	Companies Act, 2013 prohibits the iss	ue of	any preference share which is:					
	(a)	Non-convertible	(b)	Non-participating					
	(c)	Non-redeemable	(d)	Non-cumulative					
81.	The nominal and book values of sinking fund investments account are respectively $\approx 1,00,000$ and $\approx 96,000$. The company has sold investments of the nominal value of $\approx 20,000$ at a price that was sufficient to redeem the debentures of $\approx 20,000$ at ≈ 102 . The profit on sale of investments is:								
	(a)	₹ 1,200	(b)	₹ 800					
	(c)	Nil	(d)	₹ 400					
A-20)24	(C – 1	7)						

82.	• Which one is true regarding financial statements?								
(a) Financial statements reflect the recorded facts.									
	(b)	Financial statements disclose monetary and non-monetary facts.							
	(c)	Recorded facts are based on replacement	ent co	osts.					
	(d)	Financial statements accomplish only	exte	nal reporting.					
83.	Premium on redemption on debenture account is in the nature of:								
	(a)	Personal account	(b)	Real account					
	(c)	Nominal account	(d)	None of the above					
84.	'NA	CAS' stands for :							
	(a)	National Advisory Committee on Acco	untir	ng Standards					
	(b)	National Authority for Cost Accounting	ng Sta	andards					
	(c)	National Accounting Committee on Advisory Standards							
	(d)	National Accounting, Comptrolling an	ıd Au	diting Standards					
85.	-	ening stock : $₹$ 50,000; Closing sto fit margin : 16.67% on sales. The sales t ₹ 2,40,000 (b) $₹$ 2,36,000	hen a						
86.		ich of the following will result in disagre	eemei	nt of Trial Balance ?					
	(a) (b)	Sales return treated as purchase Purchase return treated as sales							
	(c)	Baburao's account wrongly credited in	stead	d of Shyam's account					
	(d)	Undercasting cash book by ₹ 1,100	200000	2 02 022 0 0000 0020					
87.	Rea	lization account is a :							
	(a)	Real account	(b)	Personal account					
	(c)	Nominal account	(d)	Memorandum account					
88.	Whi	ich of the following is most certainly no	<i>t</i> an e	error of principle ?					
	(a)	Purchase of furniture debited to purch	nase a	account					
	(b)	Repairs on the overhauling of secon repairs account	nd-ha	and machinery purchased debited to					
	(c)	Cash received from XYZ posted to AB	C						
	(d)	Sale of old car credited to sales account							
A-20	2024 (C – 18)								

89.	The original cost of the machine is \neq 19,00,000; machine installation charges are \neq 1,00,000; working life of the machine is 5 years and residual value is \neq 40,000. If the depreciation is charged on Straight Line basis then 4 th year's depreciation will be:								
	(a)	₹ 3,72,000	(b) ₹ 4,	,00,000	(c)	₹ 3,92,00	00 (d)	₹ 3,52,000	
90.	The	balance of Rea	alisation	Account is tran	sferre	d to the Pa	rtners' Ca	pital Accounts :	
	(a)	in equal prop	ortion						
	(b)	in capital rat	io of the	partners					
	(c)	in the profit	sharing r	atio of the parti	ners				
	(d)	in loan's ratio	o of the p	artners					
91.				is purchased l sented in the co	_			sheet value. The	
	(a)	Loss on purc	hase		(b)	Profit on	purchase		
	(c)	Goodwill			(d)	Capital re	eserve		
92.		ne net sales an o, if variable co		_	is ₹	10,000, wh	nat will be	e the possible P/V	
	(a)	30%	(b)	20%	(c)	25%	(d)	15%	
93.		· ·		rm's ratio value marily to identi		-		f a key competitor is called :	
	(a)	Time series a	analysis		(b)	Combined	d analysis		
	(c)	Benchmarkin	ng		(d)	None of the	he above		
94.		Given that Closing stock	Σ.		(₹ 30,) 000			
		Opening stoc	k		20,	000			
		Sales			1,0	0,000			
		Administrati	ve and se	elling expenses	20,	000			
		Purchases			70,	000			
	The	operating rati	o is:						
	(a)	52%			(b)	65%			
	(c)	75%			(d)	80%			
A-20)24			-2024 (C – 19)					

95.	Which of the following statements are correct?					
	I.	Debt-Equity Ratio is an example of sh	ort te	erm solvency Rat	io	
	II. Debt-Equity Ratio is an example of long term solvency RatioIII. Cash Flow Statement is not a substitute for Income Statement or Fund Flow					
	III.	Cash Flow Statement is not a subst Statement	itute	for Income Sta	teme	nt or Fund Flow
	IV.	Cash Flow Statement is a substitution Statement	ite fo	or Income State	emen	t or Fund Flow
	(a)	I and III (b) I and IV	(c)	II and III	(d)	II and IV
96.		en: Total assets: ₹ 2,60,000; Total 0,000. The Debt-Equity Ratio will be:	deb	ts : ₹ 1,80,000	Cur	rent liabilities :
	(a)	1:2 (b) 2:3	(c)	3:1	(d)	2:1
97.	A Co	opyright account belongs to a/an:				
	(a)	Nominal account	(b)	Tangible real a	ccour	nt
	(c)	Intangible real account	(d)	Pigouvian acco	unt	
00	TT.*			1 2411	1	1.11.
98.		mportant items can be either left out or ncial statement. The statement is based		=	tems	, while preparing
	(a)	Convention of Disclosure	•			
	(b)	Convention of Consistency				
	(c)	Convention of Materiality				
	(d)	Convention of Conservatism				
99.	Opp	ortunity cost means :				
	(a)	the loss of an alternative income as a	conse	guence to action	ador	nted
	(b)	any indirect cost which affects the cos		-	accor	,
	(c)	·	-			
	(c) a cost which can be directly attributed to production(d) the cost of the total units that have been produced in a factory					
	(u)	the cost of the total amos that have be	on pr		01 <i>y</i>	
100.	Cale	endar variance is a sub-division of :				
	(a)	Material variance				
	(b)	Direct labour variance				
	(c)	Sales variance				
	(d)	Overhead cost variance				

(C - 20)

101.	'ਆਰ	ੀ' ਸ਼ਬਦ ਦੀ ਵਰਤੇ ਇਹਨਾਂ ਵਿਚੋਂ ਕਿਸ ਅਰਥ ਵਿਚ ਹੁਦੀ ਹੈ ?
	(a)	ਬਾਗ਼ੀ
	(b)	ਬਾਕੀ
	(c)	ਅੱਕਣਾ
	(d)	ਆਪਣਾ
102.	ਕਿਹ	ਤਾ ਸ਼ਬਦ 'ਪੜਨਾਂਵੀ ਵਿਸ਼ੇਸ਼ਣ' ਲਈ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ :
	(a)	ਉਹ
	(b)	ਜਿਹਾ
	(c)	ਸਾਰੇ
	(d)	ন্মু
103.	ਨਿਮਰ	ਨਲਿਖਤ ਵਿੱਚੋਂ ਕਿਹੜਾ ਸ਼ਬਦ-ਜੋਟਾ ਸਹੀ ਹੈ ?
	(a)	ਪੰਡਤ/ਪੰਡਤਾਈ
	(b)	ਪੰਡਤ/ਪੰਡਤਣੀ
	(c)	ਪੰਡਤ/ਪੰਡਤੀ
	(d)	ਪੰਡਤ/ਪੰਡਤਾਣੀ
104.	ਇਨ੍ਹਾਂ	ਵਿਚੋਂ ਕਿਹੜਾ ਵਾਕ 'ਘੋੜੀ' ਸ਼ਬਦ ਦੇ ਬਹੁਅਰਥਕ ਰੂਪ ਨੂੰ ਸਹੀ <i>ਨਹੀਂ</i> ਦਰਸਾਉਂਦਾ ਹੈ ?
	(a)	ਭਰਾ ਦੇ ਵਿਆਹ ਵਿੱਚ ਭੈਣ ਘੋੜੀ ਗਾ ਰਹੀ ਹੈ।
	(b)	ਬੀਜੀ ਦੋ ਘੋੜੀਆਂ ਨਾਲ ਦਰੀ ਬੁਣ ਰਹੇ ਨੇ।
	(c)	ਭਤੀਜਾ ਚਾਚੇ ਨਾਲ ਹੀ ਘੋੜੀ ਚੜ੍ਹ ਗਿਆ।
	(d)	ਘੋੜੀ-ਕਣੀ ਦੇ ਮੌਸਮ ਵਿੱਚ ਬਾਹਰ ਨਹੀਂ ਜਾਣਾ ਚਾਹੀਦਾ।

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105.	ਅਖਾਨ	ਣਾਂ ਨੂੰ ਪੂਰ	ਤਾ ਕਰਨ	ਲਈ ਮਿ	ਲਾਨ ਕਰੋ∠	ਸਹੀ ਵਿਕ	ਕਲਪ ਚ੍	गुट्टें :		
	A.		_ ਦੇ ਮੂਹ	ਲੱਛਮੀ					(i)	ਤਿੱਤਰ
	B.	ਤਿਹਾਏ		ਕਟੋਰਾ	ਲੱਭਾ ਪਾਣੀ	ਪੀ ਪੀ ਅ	ਮਾਫਰਿ <u>ਅ</u>	ਮਾ	(ii)	ਤਰਖਾਣ
	C.		ਕੰਨ	ਬਰਾਬਰ	ਾ ਹੋਏ				(iii)	ਘੋੜੇ
									(iv)	ਜੱਟ
	वॆड :	:								
		A	В	\mathbf{C}						
	(a)	(iii)	(ii)	(i)						
	(b)	(iii)	(iv)	(i)						
	(c)	(i)	(ii)	(iii)						
	(d)	(i)	(iv)	(iii)						
106.	ਸ਼ਬਦ	ਾਂ ਦੇ ਬੁਹਿ	ਨਆਦੀ ਰਿ	ਹੱਸੇ ਨੂੰ ਕਿ	ਕਹਾ ਜਾਂਦਾ	ਹੈ :				
	(a)	ਅਗੇਤਰ	3				(b)	ਮਧੇਤਰ	3	
	(c)	ਧਾਤੂ					(d)	ਵਿਸ਼ੇਸ਼	ਣ	
107.	'ਉਹ	ਹੀ ਹੂੜ	–ਮੱਤ ਕਰ	ਦਾ ਸੀ।	' ਵਾਕ ਦੇ	ਅਧਾਰ '	ਤੇ ਮਿਲ	ਾਨ ਕਰੋ	· :	
		ਸੂਚੀ					ਸੂਚੀ			
	A.	_				(i)	_	ਜੀ ਸ਼ਬਦ	ŗ	
	B.	ਹੀ				(ii)	ਕਿਰਿ	ਆਵੀ ਸ਼	ਸ਼ਬਦ	
	C.	ਹੂੜ–ਮੱ	3			(iii)	ਪੜਨਾਂ	ਾਂਵੀ ਸ਼ਬ	ਦ	
	D.	ਕਰਦਾ				(iv)	ਦਬਾਵ	ਾਚਕ ਸ਼	ਬਿਦ	
	ਕੋਡ :									
		A	В	C	D					
	(a)	(iii)	(i)	(iv)	(ii)					
	(b)	(ii)	(iv)	(iii)	(i)					
	(c)	(iii)	(iv)	(i)	(ii)					
	(d)	(ii)	(iv)	(i)	(iii)					
A-20	24					(C - 2	2)			

108. ਭਾਰਤੀ ਸਭਿਅਤਾ ਇਸ ਧਰਤੀ ਉੱਤੇ ਵਿਕਸਿਤ ਹੋਈਆਂ ਪ੍ਰਾਚੀਨਤਮ ਸਭਿਅਤਾਵਾਂ ਵਿਚੋਂ ਹੈ। ਇਸ ਦੀ ਵਿਸ਼ੇਸ਼ਤਾ ਇਹ ਹੈ ਕਿ ਜਿੱਥੇ ਦੂਸਰੀਆਂ ਅਨੇਕਾਂ ਪੁਰਾਤਨ ਸਭਿਅਤਾਵਾਂ ਸਮੇਂ ਦੀ ਗਰਦਿਸ਼ ਦਾ ਸ਼ਿਕਾਰ ਹੋ ਕੇ ਗੁੰਮ ਗੁਆਚ ਗਈਆਂ ਹਨ, ਓਥੇ ਇਹ ਅੱਜ ਵੀ ਆਪਣੇ ਜੀਵੰਤ ਰੂਪ ਵਿੱਚ ਵਿਦਮਾਨ ਹੈ। ਇਸ ਤਰ੍ਹਾਂ ਇਸਦੀ ਵਿਲੱਖਣਤਾ ਪ੍ਰਾਚੀਨਤਾ ਅਤੇ ਨਿਰੰਤਰਤਾ ਵਿੱਚ ਨਿਹਿਤ ਹੈ। ਇਸ ਸਭਿਅਤਾ ਦਾ ਮੁੱਢਲਾ ਸੰਬੰਧ ਦੱਖਣ ਏਸ਼ੀਆ ਦੇ ਉਸ ਭੂਗੋਲਿਕ ਖਿੱਤੇ ਨਾਲ ਜੁੜਿਆ ਹੋਇਆ ਹੈ ਜਿਸ ਨੂੰ ਭਾਰਤ ਆਖਿਆ ਜਾਂਦਾ ਹੈ। ਭਾਵੇਂ ਇਤਿਹਾਸਕ ਉਥਲ ਪੁਥਲ ਕਾਰਨ, ਇਸ ਖਿੱਤੇ ਦੀਆਂ ਰਾਜਨੀਤਕ ਹੱਦਬੰਦੀਆਂ ਬਦਲਦੀਆਂ ਰਹੀਆਂ ਹਨ ਪਰ ਇਸਦੀ ਸਦੀਆਂ ਤੋਂ ਤੁਰੀ ਆ ਰਹੀ ਭੂ-ਸਭਿਆਚਾਰਕ ਪਹਿਚਾਣ ਅਜੇ ਵੀ ਬਣੀ ਹੋਈ ਹੈ।

ਭਾਰਤ ਦੀ ਇਸ ਪ੍ਰਾਚੀਨ ਤੇ ਜੀਵੰਤ ਸਭਿਅਤਾ ਦਾ ਪ੍ਰਕਾਸ਼, ਪਹਿਲੋਂ ਪਹਿਲ, ਭਾਰਤੀ ਉਪ-ਮਹਾਂਦੀਪ ਦੇ ਉੱਤਰ ਪੱਛਮ ਵਿੱਚ ਸਥਿਤ, ਉਸ ਵਿਸ਼ਾਲ ਭੂਖੰਡ ਵਿੱਚ ਹੋਇਆ, ਜਿਸ ਨੂੰ ਭਾਰਤ ਦੇ ਪੁਰਾਤਨ ਗਿਆਨ-ਗ੍ਰੰਥ ਰਿਗਵੇਦ ਵਿੱਚ 'ਸਪਤ-ਸਿੰਧੂ' ਆਖਿਆ ਗਿਆ ਹੈ । ਸਪਤ ਸਿੰਧੂ ਇਸ ਖੇਤਰ ਵਿੱਚ ਵਗਣ ਵਾਲੀਆਂ ਸੱਤ ਮਹਾਂ ਨਦੀਆਂ ਦਾ ਲਖਾਇਕ ਸ਼ਬਦ ਹੈ ਜਿਸ ਵਿੱਚ ਸਿੰਧੂ ਅਤੇ ਸਰਸਵਤੀ ਨਦੀ ਤੋਂ ਇਲਾਵਾ ਇਸ ਖੇਤਰ ਦੀਆਂ ਪੰਜ ਹੋਰ ਪ੍ਰਮੁੱਖ ਨਦੀਆਂ ਸ਼ਾਮਿਲ ਹਨ । ਸਪਤ-ਸਿੰਧੂ ਦੇ ਇਸ ਭੂਗੋਲਿਕ ਖੇਤਰ ਵਿੱਚ ਅਣਵੰਡੇ ਪੰਜਾਬ ਤੋਂ ਇਲਾਵਾ ਜੰਮੂ ਕਸ਼ਮੀਰ ਅਤੇ ਅਫ਼ਗਾਨਿਸਤਾਨ ਦਾ ਇਲਾਕਾ ਵੀ ਆ ਜਾਂਦਾ ਹੈ । ਭਾਰਤੀ ਸਭਿਅਤਾ ਦਾ ਇਹ ਪ੍ਰਕਾਸ਼ ਬਾਅਦ ਵਿੱਚ ਭਾਰਤ ਭੂਮੀ ਦੇ ਸਮੁੱਚੇ ਵਿਸਤਾਰ ਵਿੱਚ ਫੈਲ ਗਿਆ । ਅਜੋਕੇ ਸਮੇਂ ਹੋਈਆਂ ਪੁਰਾਤੱਤ-ਵਿਗਿਆਨਕ ਖੋਜਾਂ ਅਨੁਸਾਰ ਇਹ ਸਭਿਅਤਾ ਤਕਰੀਬਨ ਦਸ ਹਜ਼ਾਰ ਸਾਲ ਪੁਰਾਣੀ ਹੈ । ਇਸੇ ਲਈ ਕਈ ਵਾਰੀ, ਭਾਰਤ ਨੂੰ ਮਾਨਵ ਸਭਿਅਤਾ ਦਾ ਪੰਘੁੜਾ ਵੀ ਆਖਿਆ ਜਾਂਦਾ ਹੈ ।

ਉਪਰੋਕਤ ਪੈਰੇ ਦੇ ਆਧਾਰ 'ਤੇ ਸਹੀ ਵਿਕਲਪ ਚੁਣੋ :

ਭਾਰਤ ਨੂੰ ਮਾਨਵ ਸਭਿਅਤਾ ਦਾ ਪੰਘੁੜਾ ਕਿਉਂ ਕਿਹਾ ਗਿਆ ਹੈ ?

- (a) ਇਸ ਦਾ ਆਕਾਰ ਪੰਘੁੜੇ ਵਰਗਾ ਹੈ
- (b) ਇਸਦਾ ਇਤਿਹਾਸ ਹਜ਼ਾਰਾਂ ਸਾਲ ਪੁਰਾਣਾ ਹੈ
- (c) ਇਥੇ ਸਦੀਆਂ ਤੋਂ ਤੇਜ਼ ਹਵਾਵਾਂ ਚਲਦੀਆਂ ਹਨ
- (d) ਭਾਰਤ ਇੱਕ ਹਜ਼ਾਰ ਸਾਲ ਪੁਰਾਣਾ ਹੈ

109.	'ਰਾਮ	ਮ ਦੀ ਮਾਸੀ ਚਲੀ ਗਈ	' ਵਿਚ	ਰ 'ਦੀ' <u></u>		ਹੈ ।		
	(a)	ਯੋਜਕ	(b)	ਵਿਸ਼ੇਸ਼ਣ	(c)	ਵਿਸਮਿਕ	(d)	ਸੰਬੰਧਕ
110.	ਅੰਮ੍ਰਿਤ	ਤਸਰ ਦੀ ਸੰਧੀ (1809	ਈ:)	'ਤੇ ਲਾਹੌਰ ਦਰਬਾਰ	ਵੱਲੋਂ 1	ਕਿਸਨੇ ਦਸਤਖ਼ਤ ਕੰ	ੀਤੇ ?	
	(a)	ਭਾਈ ਮਨੀ ਸਿੰਘ			(b)	ਦੀਵਾਨ ਚੈਨ ਸਿੰਘ		

(d) ਮਹਾਰਾਜਾ ਰਣਜੀਤ ਸਿੰਘ

A-2024 (C - 23)

ਹਰੀ ਸਿੰਘ ਨਲੂਆ

(c)

111.	The answer key to a hypothetical MCQ (Multiple Choice Questions) based exam (every
	question having four options a, b, c and d) followed the pattern a, b, c, d, a, a, b, b, c, c,
	d , d , a , a , b , b , b and so on (answer to 1^{st} question being a , to 2^{nd} being b and so on
	as per the pattern given above). If the paper had 120 questions in total, what should
	have been the answer to the last question?

- (a) a
- (b) b
- (c) c
- (d) d
- **112.** Alan's bag had a three-digit numeric lock. He set the password such that it was a palindrome and hence easy to remember. But he is not able to recall it precisely at the moment. But, he does remember the following with certainty
 - I. The middle digit was an even prime.
 - II. The sum of digits was divisible by 7 or 9.
 - III. The sum of squares of digits was less than 100.

Which of the following digits when entered, might open Alan's bag?

- (a) 626
- (b) 824
- (c) 828
- (d) 248
- 113. A bug and a housefly are resting at one corner of a cubical room with 3 m long sides. Both of them see a prey located at the diagonally opposite corner of the room at the same time and immediately start running/flying towards it. While the bug has to move on the floor or the walls and cannot fly, there is no such restriction for the housefly. Based on this information, and the assumption that they take up the shortest possible routes, which of the following statements is definitely correct?
 - (a) The housefly reaches the prey first irrespective of its flying speed.
 - (b) Irrespective of the moving/flying speed, both have to travel a distance of over 5 m.
 - (c) If the bug moves at 3 m/s and the housefly flies at 1 m/s, both of them reach the prey at the same time.
 - (d) With equal flying and moving speeds, the fly will be able to catch the prey and come back to its original position, while the bug will not even be able to reach the original position of the prey (the diagonally opposite corner) in the same time.

- **114.** How many pairs of letters are there in these words which have as many letters between them in the word as in the alphabet?
 - (a) "CASTRAPHONE": less than 5
- (b) "EXPERIENCED": less than 4
- (c) "CASTRAPHONE": more than 7
- (d) "EXPERIENCED": more than 4

115. What is the value of 'a'?

Statement I : $a^2 + 6a + 9 = 0$

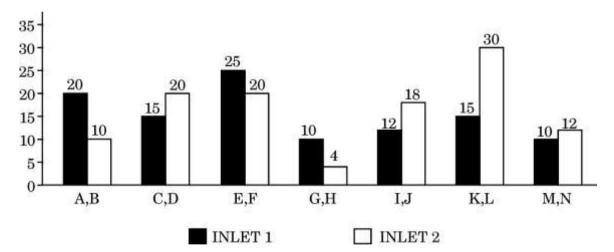
Statement II: a > 0

- (a) Statement I alone is sufficient
- (b) Statement II alone is sufficient
- (c) Both statements together are sufficient
- (d) Even both statements taken together are insufficient
- **116.** Identify the wrong number in the series : 20, 45, 85, 140, 210, 300
 - (a) 45

- (b) 85
- (c) 140
- (d) 300

Directions (117 – 118): Study the following graph carefully to answer the given questions:

Time taken by the pipes to fill a tank/cistern (hours/minutes)



- 117. A large cistern can be filled by two pipes A and B. How many minutes will it take to fill the cistern from an empty state, if B is used for half the time and A and B fill it together for the other half?
 - (a) 7.5 minutes

(b) 2.5 minutes

(c) 4.0 minutes

- (d) 8.0 minutes
- **118.** Two pipes G and H are used to fill a cistern. If they are opened on alternate minutes and if pipe G is opened first, in how many minutes will the tank be full?
 - (a) 5 to 6 minutes

(b) 3 to 4 minutes

(c) 8 to 9 minutes

(d) 6 to 7 minutes

A-2024

(C - 25)

Directions (Question Nos. 119 to 120):

Arav, Erav, Ina, Ona and Uria are employees who work 8-hour shifts in company C. Company C has three different 8-hour shifts that start from 6 AM, 10 AM and 2 PM. The company (office) is closed (or locked) from 10 PM to 6 AM.

The company provides pick up and drop off for these employees. The same car is used for this purpose. Hence, employees who work the same 8-hour shift arrive and leave the office (that is, company premises) together. Furthermore, those who leave the office at a particular time always get to meet those who arrive at that time. And those who are in the office at the same time always get to meet all others in the office at that time. None of them arrive earlier than the start of their shift or leave later than the end of their shift. And none of them works more than one shift on any day. And no shift goes without any employees.

On a working day, all of them are present and report to office at the starting times of their respective shifts. On that day, Arav is not the last to leave the office. Erav and Ina do not come together to office on that day. Uria is not the first to reach office on that day. Note that if two or more people reach office at 6 AM, we say that they reach office first on that day and if two or more people leave office at 10 PM, we say that they leave office last on that day. If two or more people arrive first, we say each of them arrives first. Similarly, if two or more people leave last, we say each of them leaves last.

Answer each question below, independent of the other questions. That is, in addition to the information given above, if additional information is given in a question, that additional information holds only for that question and not for the other questions in the section.

- **119.** On the given working day, if Arav is not the first to arrive at office, and if only one of all the employees reaches office at 10 AM, then which of the following must hold?
 - (a) Either Eray or Ina reaches office at 10 AM
 - (b) If Ina does not leave office last, then Ona leaves office last
 - (c) Ina and Ona arrive first
 - (d) None of the above
- **120.** On the given working day, if exactly two people arrive first and exactly two people leave last, then
 - (a) Ona arrives at 10 AM

(b) Eray and Ina meet

(c) Aray arrives first

(d) None of the above

A-2024 (C – 26)

SPACE FOR ROUGH WORK

A-2024 (C-27)

SPACE FOR ROUGH WORK

A-2024 (C-28)

READ INSTRUCTIONS BEFORE FILLING ANY DETAILS OR ATTEMPTING TO ANSWER THE QUESTIONS

Booklet Sr. No.		Question Booklet Set
Candidate's Name		
Father's Name		
Date of Birth: D D M M Y Y Y Y		
OMR Response Sheet No	Roll No.	
Candidate's Signature : (Please sign in the box)		al Questions : 120] Allowed : 2 Hoursl

INSTRUCTIONS

- The candidate shall NOT open this booklet till the time they are told to do so by the Invigilation Staff. However. in the meantime, the candidate can read these instructions carefully and subsequently fill the appropriate columns given above in CAPITAL letters. The candidate may also fill the relevant boxes 1 to 9 of the Optical Mark Reader (OMR) response sheet, supplied separately.
- 2. Use only blue or black ball point pen to fill the relevant columns on this page as well as in OMR sheet. Use of Ink pen or any other pen is not allowed.
- 3. Other than filling credentials/information in specific space allotted above, do not write anything else on the Test Booklet. Space for rough work is provided at the end. The candidate shall be liable for any adverse effect if the information given above is wrong or illegible or incomplete.
- 4. Each candidate is required to attempt 120 questions in 120 minutes, except for orthopedically/visually impaired candidates, who would be given 40 extra minutes, for marking correct responses on the OMR sheet.
- 5. The question paper booklet has **28** pages.

(Please sign in the box)

- 6. The candidates, when allowed to open the question paper booklet, must first check the entire booklet to confirm that the booklet has complete number of pages, the pages are printed correctly and there are no blank or torn pages. In case there is any such error in the question paper booklet then the candidate should IMMEDIATELY bring this fact to the notice of the Invigilation Staff and obtain a new booklet of the same series as given earlier.
- 7. The serial number of the new Question booklet, if issued for some reason, should be entered in the relevant column of the OMR. The Invigilation Staff must make necessary corrections in their record regarding the change in the serial no. of Question booklet.
- 8. The paper consists of total 480 Marks. Each question shall carry 4 marks. There are four options for each question and the candidate has to mark the MOST APPROPRIATE answer on the OMR response sheet.
- 9. There is **negative marking** (1 mark for each question) for questions wrongly answered by the candidate.
- 10. If a candidate gives more than one answer, it will be treated as a wrong answer even if one of the given answers is correct. There will be same penalty, as above, to that question.
- 11. If Question is left blank, i.e. question remains unattempted, there will be no penalty for that question.
- 12. Use of Electronic/Manual Calculator is prohibited.
- 13. The candidate MUST READ INSTRUCTIONS BEHIND THE OMR SHEET before answering the questions and check that two carbon copies attached to the OMR sheet are intact.

A-2024 (D - 1)

1.	The answer key to a hypothetical MCQ (Multiple Choice Questions) based exam (every
	question having four options a, b, c and d) followed the pattern a, b, c, d, a, a, b, b, c, c,
	d, d, a, a, a, b, b, b and so on (answer to 1^{st} question being a, to 2^{nd} being b and so on
	as per the pattern given above). If the paper had 120 questions in total, what should
	have been the answer to the last question?
	(a)

- (a) а
- (b) b
- (c) c
- (d) d
- 2. Alan's bag had a three-digit numeric lock. He set the password such that it was a palindrome and hence easy to remember. But he is not able to recall it precisely at the moment. But, he does remember the following with certainty
 - I. The middle digit was an even prime.
 - II. The sum of digits was divisible by 7 or 9.
 - III. The sum of squares of digits was less than 100.

Which of the following digits when entered, might open Alan's bag?

- (a) 626
- 824 (b)
- (c) 828
- (d) 248
- 3. A bug and a housefly are resting at one corner of a cubical room with 3 m long sides. Both of them see a prey located at the diagonally opposite corner of the room at the same time and immediately start running/flying towards it. While the bug has to move on the floor or the walls and cannot fly, there is no such restriction for the housefly. Based on this information, and the assumption that they take up the shortest possible routes, which of the following statements is definitely correct?
 - (a) The housefly reaches the prey first irrespective of its flying speed.
 - (b) Irrespective of the moving/flying speed, both have to travel a distance of over 5 m.
 - (c) If the bug moves at 3 m/s and the housefly flies at 1 m/s, both of them reach the prey at the same time.
 - (d) With equal flying and moving speeds, the fly will be able to catch the prey and come back to its original position, while the bug will not even be able to reach the original position of the prey (the diagonally opposite corner) in the same time.

(D-2)A-2024

- **4.** How many pairs of letters are there in these words which have as many letters between them in the word as in the alphabet?
 - (a) "CASTRAPHONE": less than 5
- (b) "EXPERIENCED": less than 4
- (c) "CASTRAPHONE": more than 7
- (d) "EXPERIENCED": more than 4

5. What is the value of 'a'?

Statement I : $a^2 + 6a + 9 = 0$

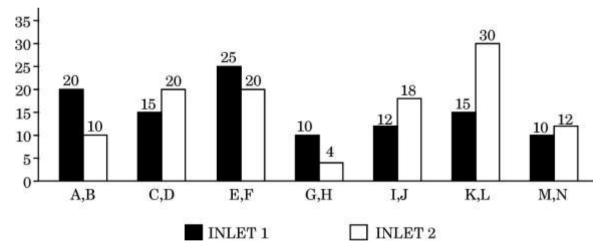
Statement II: a > 0

- (a) Statement I alone is sufficient
- (b) Statement II alone is sufficient
- (c) Both statements together are sufficient
- (d) Even both statements taken together are insufficient
- **6.** Identify the wrong number in the series : 20, 45, 85, 140, 210, 300
 - (a) 45

- (b) 85
- (c) 140
- (d) 300

Directions (7 – 8): Study the following graph carefully to answer the given questions:

Time taken by the pipes to fill a tank/cistern (hours/minutes)



- 7. A large cistern can be filled by two pipes A and B. How many minutes will it take to fill the cistern from an empty state, if B is used for half the time and A and B fill it together for the other half?
 - (a) 7.5 minutes

(b) 2.5 minutes

(c) 4.0 minutes

- (d) 8.0 minutes
- **8.** Two pipes G and H are used to fill a cistern. If they are opened on alternate minutes and if pipe G is opened first, in how many minutes will the tank be full?
 - (a) 5 to 6 minutes

(b) 3 to 4 minutes

(c) 8 to 9 minutes

(d) 6 to 7 minutes

A-2024

(D - 3)

Directions (Question Nos. 9 to 10):

Arav, Erav, Ina, Ona and Uria are employees who work 8-hour shifts in company C. Company C has three different 8-hour shifts that start from 6 AM, 10 AM and 2 PM. The company (office) is closed (or locked) from 10 PM to 6 AM.

The company provides pick up and drop off for these employees. The same car is used for this purpose. Hence, employees who work the same 8-hour shift arrive and leave the office (that is, company premises) together. Furthermore, those who leave the office at a particular time always get to meet those who arrive at that time. And those who are in the office at the same time always get to meet all others in the office at that time. None of them arrive earlier than the start of their shift or leave later than the end of their shift. And none of them works more than one shift on any day. And no shift goes without any employees.

On a working day, all of them are present and report to office at the starting times of their respective shifts. On that day, Arav is not the last to leave the office. Erav and Ina do not come together to office on that day. Uria is not the first to reach office on that day. Note that if two or more people reach office at 6 AM, we say that they reach office first on that day and if two or more people leave office at 10 PM, we say that they leave office last on that day. If two or more people arrive first, we say each of them arrives first. Similarly, if two or more people leave last, we say each of them leaves last.

Answer each question below, independent of the other questions. That is, in addition to the information given above, if additional information is given in a question, that additional information holds only for that question and not for the other questions in the section.

- **9.** On the given working day, if Arav is not the first to arrive at office, and if only one of all the employees reaches office at 10 AM, then which of the following must hold?
 - (a) Either Eray or Ina reaches office at 10 AM
 - (b) If Ina does not leave office last, then Ona leaves office last
 - (c) Ina and Ona arrive first
 - (d) None of the above
- 10. On the given working day, if exactly two people arrive first and exactly two people leave last, then
 - (a) Ona arrives at 10 AM

(b) Eray and Ina meet

(c) Arav arrives first

(d) None of the above

A-2024 (D-4)

11.	Hou this		d a Wildlife Sadqi Ret	e Sanctuary well-known for blackbuck reat Ceremony. It is located in the				
	(a)	Ferozepur	(b)	Fazilka				
	(c)	Amritsar	(d)	Malerkotla				
12.		government's push for nanote onales/grounds?	echnology i	s based on which of the following				
	I.	It can enable higher agricultura	l productivi	ty.				
	II.	It can help in management of to and nano membranes.	xic wastes	and treatment of water via nanofibers				
	III.	It can enable earlier diagnosis of	f diseases a	nd efficient drug delivery.				
	IV.	V. Because of nanoscale of materials, there is an absolute zero risk of allergic reactions, disruption of cellular functions or damage to DNA, because of creation of free radicals.						
	(a)	I and II only	(b)	II and III only				
	(c)	I, II and III only	(d)	I, II, III and IV				
13.	Which of the following schemes/missions has been launched to provide the 'Record of Rights' to village household owners possessing houses in inhabited areas?							
	(a)	MUDRA Scheme	(b)	SVAMITVA Scheme				
	(c)	Mission Karmayogi	(d)	Land Bank Scheme				
14.	The	Constitution (103 rd Amendment)	Act deals v	vith				
	(a)	Reservation for economically education.	weaker s	ections in public employment and				
	(b)	Introduction of Goods and Services Tax.						
	(c)	Reservation of 1/3 rd of all se Legislatures.	eats for we	omen in the Lok Sabha and State				
	(d)	Establishment of National Judio	cial Appoin	tments Commission.				
15.		6×6 strategy', based on 6 behanisms for all stakeholders, aim		, 6 interventions and 6 institutional the prevalence of				
	(a)	Anaemia	(b)	COVID-19				
	(c)	Malaria	(d)	Diabetes				
A-20)24	(D - 5)					

16.	Arra	ange the following lakes from South	to North	ι:					
	I.	Ashtamudi							
	II.	Chilika							
	III.	Harike							
	IV.	Pangong Tso							
	(a)	IV, III, II, I							
	(b)	II, I, IV, III							
	(c)	I, II, III, IV							
	(d)	II, I, III, IV							
17.	'Broadband Highways', 'e-Kranti' and 'e-Governance' are pillars of which 'one' 'not 'are' of the following programs/schemes?								
	(a)	PM Gati Shakti	(b)	Make in India					
	(c)	e-NAM	(d)	Digital India					
18.	Whi	ich of the following pairs is/are <i>inco</i>	<i>rrectly</i> r	natched?					
	I.	Income tax : Direct tax							
	II.	GST : Indirect tax							
	III.	Corporation tax : Indirect tax							
	(a)	I only	(b)	II and III only					
	(c)	I and II only	(d)	III only					
19.	Which of the following statements is <i>incorrect</i> about Banda Singh Bahadur?								
	(a)	He was also known as Madho Das and was given the name of Banda Singh by the $10^{ m th}$ Sikh Guru.							
	(b)	He made the fort of Mukhlispur as his capital and renamed it as Lohgarh.							
	(c)	He was tortured to death by the Mughal Emperor Aurangzeb.							
	(d)	He is famous for his Samana and Sirhind marches.							
20.	Whi	ich of the following events of Indian	freedom	struggle was the first to occur?					
	(a)	Rowlatt Satyagraha							
	(b)	Swadeshi Movement against the p	artition	of Bengal					
	(c)	Komagata Maru incident							
	(d)	Champaran Satyagraha							

(D-6)

21.	'ਆਰ	ਕੀ ['] ਸ਼ਬਦ ਦੀ ਵਰਤੋਂ ਇਹਨਾਂ ਵਿੱਚੋਂ ਕਿਸ ਅਰਥ ਵਿੱਚ ਹੁੰਦੀ ਹੈ ?
	(a)	ਬਾਗ਼ੀ
	(b)	ਬਾਕੀ
	(c)	ਅੱਕਣਾ
	(d)	ਆਪਣਾ
22.	ਕਿਹ	ੜਾ ਸ਼ਬਦ 'ਪੜਨਾਂਵੀ ਵਿਸ਼ੇਸ਼ਣ' ਲਈ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ :
	(a)	ਉਹ
	(b)	ਜਿਹਾ
	(c)	ਸਾਰੇ
	(d)	ਤੂੰ
23.	ਨਿਮ	ਨਲਿਖਤ ਵਿੱਚੋਂ ਕਿਹੜਾ ਸ਼ਬਦ-ਜੋਟਾ ਸਹੀ ਹੈ ?
	(a)	ਪੰਡਤ/ਪੰਡਤਾਈ
	(b)	ਪੰਡਤ/ਪੰਡਤਣੀ
	(c)	ਪੰਡਤ/ਪੰਡਤੀ
	(d)	ਪੰਡਤ/ਪੰਡਤਾਈ
24.	ਇਨ੍ਹਾਂ	ਂ ਵਿਚੋਂ ਕਿਹੜਾ ਵਾਕ 'ਘੋੜੀ' ਸ਼ਬਦ ਦੇ ਬਹੁਅਰਥਕ ਰੂਪ ਨੂੰ ਸਹੀ <i>ਨਹੀਂ</i> ਦਰਸਾਉਂਦਾ ਹੈ ?
	(a)	ਭਰਾ ਦੇ ਵਿਆਹ ਵਿੱਚ ਭੈਣ ਘੋੜੀ ਗਾ ਰਹੀ ਹੈ।
	(b)	ਬੀਜੀ ਦੋ ਘੋੜੀਆਂ ਨਾਲ ਦਰੀ ਬੁਣ ਰਹੇ ਨੇ।
	(c)	ਭਤੀਜਾ ਚਾਚੇ ਨਾਲ ਹੀ ਘੋੜੀ ਚੜ੍ਹ ਗਿਆ।
	(d)	ਘੋੜੀ-ਕਣੀ ਦੇ ਮੌਸਮ ਵਿੱਚ ਬਾਹਰ ਨਹੀਂ ਜਾਣਾ ਚਾਹੀਦਾ।

(D-7)

25.	. ਅਖਾਣਾਂ ਨੂੰ ਪੂਰਾ ਕਰਨ ਲਈ ਮਿਲਾਨ ਕਰੋ ⁄ ਸਹੀ ਵਿਕਲਪ ਚੁਣੋਂ :									
	A.		_ ਦੇ ਮੂਹ	ਲੱਛਮੀ				(i)	ਤਿੱਤਰ	
	B.	ਤਿਹਾਏ		ਕਟੋਰਾ	ਲੱਭਾ ਪਾਣੀ	ਪੀ ਪੀ ਅ	ਮਾਫਰਿਆ <u>ਂ</u>	(ii)	ਤਰਖਾਣ	
	C.		ਕੰਨ	ਬਰਾਬਰ	ਰ ਹੋਏ			(iii)	ਘੋੜੇ	
								(iv)	ਜੱਟ	
	वॆड :									
		A	В	\mathbf{C}						
	(a)	(iii)	(ii)	(i)						
	(b)	(iii)	(iv)	(i)						
	(c)	(i)	(ii)	(iii)						
	(d)	(i)	(iv)	(iii)						
26.	ਸ਼ਬਦ	ਾਂ ਦੇ ਬੁਹਿ	ਨੋਆਦੀ ਰਿ	ਹੱਸੇ ਨੂੰ ਕਿ	ਕਹਾ ਜਾਂਦਾ ਹ	ਹੈ :				
	(a)	ਅਗੇਤਰ	3				(b) भये	ਤਰ		
	(c)	ਧਾਤੂ					(d) ਵਿ ਸ਼ੇ	ਸ਼ਣ		
27.	'ਉਹ	ਹੀ ਹੂੜ	–ਮੱਤ ਕਰ	ਦਾ ਸੀ।	' ਵਾਕ ਦੇ ਮ	ਅਧਾਰ '	ਤੇ ਮਿਲਾਨ ਕ	<i>ਾ</i> ਰੋ :		
		ਸੂਚੀ					ਸੂਚੀ			
	A.	_				(i)	_	ਭ ਦ		
	B.	ਹੀ				(ii)	ਕਿਰਿਆਵੀ	ਸ਼ਬਦ		
	C.	ਹੂੜ-ਮੱ	ਤ			(iii)	ਪੜਨਾਂਵੀ ਸ਼	ਸਬਦ		
	D.	ਕਰਦਾ				(iv)	ਦਬਾਵਾਚਕ	ਸ਼ਬਦ		
	ਕੋਡ :									
		A	В	C	D					
	(a)	(iii)	(i)	(iv)	(ii)					
	(b)	(ii)	(iv)	(iii)	(i)					
	(c)	(iii)	(iv)	(i)	(ii)					
	(d)	(ii)	(iv)	(i)	(iii)					
A-20)24					(D – 8	3)			

28. ਭਾਰਤੀ ਸਭਿਅਤਾ ਇਸ ਧਰਤੀ ਉੱਤੇ ਵਿਕਸਿਤ ਹੋਈਆਂ ਪ੍ਰਾਚੀਨਤਮ ਸਭਿਅਤਾਵਾਂ ਵਿਚੋਂ ਹੈ। ਇਸ ਦੀ ਵਿਸ਼ੇਸ਼ਤਾ ਇਹ ਹੈ ਕਿ ਜਿੱਥੇ ਦੂਸਰੀਆਂ ਅਨੇਕਾਂ ਪੁਰਾਤਨ ਸਭਿਅਤਾਵਾਂ ਸਮੇਂ ਦੀ ਗਰਦਿਸ਼ ਦਾ ਸ਼ਿਕਾਰ ਹੋ ਕੇ ਗੁੰਮ ਗੁਆਚ ਗਈਆਂ ਹਨ, ਓਥੇ ਇਹ ਅੱਜ ਵੀ ਆਪਣੇ ਜੀਵੰਤ ਰੂਪ ਵਿੱਚ ਵਿਦਮਾਨ ਹੈ। ਇਸ ਤਰ੍ਹਾਂ ਇਸਦੀ ਵਿਲੱਖਣਤਾ ਪ੍ਰਾਚੀਨਤਾ ਅਤੇ ਨਿਰੰਤਰਤਾ ਵਿੱਚ ਨਿਹਿਤ ਹੈ। ਇਸ ਸਭਿਅਤਾ ਦਾ ਮੁੱਢਲਾ ਸੰਬੰਧ ਦੱਖਣ ਏਸ਼ੀਆ ਦੇ ਉਸ ਭੂਗੋਲਿਕ ਖਿੱਤੇ ਨਾਲ ਜੁੜਿਆ ਹੋਇਆ ਹੈ ਜਿਸ ਨੂੰ ਭਾਰਤ ਆਖਿਆ ਜਾਂਦਾ ਹੈ। ਭਾਵੇਂ ਇਤਿਹਾਸਕ ਉਥਲ ਪੁਥਲ ਕਾਰਨ, ਇਸ ਖਿੱਤੇ ਦੀਆਂ ਰਾਜਨੀਤਕ ਹੱਦਬੰਦੀਆਂ ਬਦਲਦੀਆਂ ਰਹੀਆਂ ਹਨ ਪਰ ਇਸਦੀ ਸਦੀਆਂ ਤੋਂ ਤੁਰੀ ਆ ਰਹੀ ਭੂ-ਸਭਿਆਚਾਰਕ ਪਹਿਚਾਣ ਅਜੇ ਵੀ ਬਣੀ ਹੋਈ ਹੈ।

ਭਾਰਤ ਦੀ ਇਸ ਪ੍ਰਾਚੀਨ ਤੇ ਜੀਵੰਤ ਸਭਿਅਤਾ ਦਾ ਪ੍ਰਕਾਸ਼, ਪਹਿਲੋਂ ਪਹਿਲ, ਭਾਰਤੀ ਉਪ-ਮਹਾਂਦੀਪ ਦੇ ਉੱਤਰ ਪੱਛਮ ਵਿੱਚ ਸਥਿਤ, ਉਸ ਵਿਸ਼ਾਲ ਭੂਖੰਡ ਵਿੱਚ ਹੋਇਆ, ਜਿਸ ਨੂੰ ਭਾਰਤ ਦੇ ਪੁਰਾਤਨ ਗਿਆਨ-ਗ੍ਰੰਥ ਰਿਗਵੇਦ ਵਿੱਚ 'ਸਪਤ-ਸਿੰਧੂ' ਆਖਿਆ ਗਿਆ ਹੈ । ਸਪਤ ਸਿੰਧੂ ਇਸ ਖੇਤਰ ਵਿੱਚ ਵਗਣ ਵਾਲੀਆਂ ਸੱਤ ਮਹਾਂ ਨਦੀਆਂ ਦਾ ਲਖਾਇਕ ਸ਼ਬਦ ਹੈ ਜਿਸ ਵਿੱਚ ਸਿੰਧੂ ਅਤੇ ਸਰਸਵਤੀ ਨਦੀ ਤੋਂ ਇਲਾਵਾ ਇਸ ਖੇਤਰ ਦੀਆਂ ਪੰਜ ਹੋਰ ਪ੍ਰਮੁੱਖ ਨਦੀਆਂ ਸ਼ਾਮਿਲ ਹਨ । ਸਪਤ-ਸਿੰਧੂ ਦੇ ਇਸ ਭੂਗੋਲਿਕ ਖੇਤਰ ਵਿੱਚ ਅਣਵੰਡੇ ਪੰਜਾਬ ਤੋਂ ਇਲਾਵਾ ਜੰਮੂ ਕਸ਼ਮੀਰ ਅਤੇ ਅਫ਼ਗਾਨਿਸਤਾਨ ਦਾ ਇਲਾਕਾ ਵੀ ਆ ਜਾਂਦਾ ਹੈ । ਭਾਰਤੀ ਸਭਿਅਤਾ ਦਾ ਇਹ ਪ੍ਰਕਾਸ਼ ਬਾਅਦ ਵਿੱਚ ਭਾਰਤ ਭੂਮੀ ਦੇ ਸਮੁੱਚੇ ਵਿਸਤਾਰ ਵਿੱਚ ਫੈਲ ਗਿਆ । ਅਜੋਕੇ ਸਮੇਂ ਹੋਈਆਂ ਪੁਰਾਤੱਤ-ਵਿਗਿਆਨਕ ਖੋਜਾਂ ਅਨੁਸਾਰ ਇਹ ਸਭਿਅਤਾ ਤਕਰੀਬਨ ਦਸ ਹਜ਼ਾਰ ਸਾਲ ਪੁਰਾਣੀ ਹੈ । ਇਸੇ ਲਈ ਕਈ ਵਾਰੀ, ਭਾਰਤ ਨੂੰ ਮਾਨਵ ਸਭਿਅਤਾ ਦਾ ਪੰਘੁੜਾ ਵੀ ਆਖਿਆ ਜਾਂਦਾ ਹੈ ।

ਉਪਰੋਕਤ ਪੈਰੇ ਦੇ ਆਧਾਰ 'ਤੇ ਸਹੀ ਵਿਕਲਪ ਚੁਣੋ :

ਭਾਰਤ ਨੂੰ ਮਾਨਵ ਸਭਿਅਤਾ ਦਾ ਪੰਘੁੜਾ ਕਿਉਂ ਕਿਹਾ ਗਿਆ ਹੈ ?

- (a) ਇਸ ਦਾ ਆਕਾਰ ਪੰਘੁੜੇ ਵਰਗਾ ਹੈ
- (b) ਇਸਦਾ ਇਤਿਹਾਸ ਹਜ਼ਾਰਾਂ ਸਾਲ ਪੁਰਾਣਾ ਹੈ
- (c) ਇਥੇ ਸਦੀਆਂ ਤੋਂ ਤੇਜ਼ ਹਵਾਵਾਂ ਚਲਦੀਆਂ ਹਨ
- (d) ਭਾਰਤ ਇੱਕ ਹਜ਼ਾਰ ਸਾਲ ਪੁਰਾਣਾ ਹੈ

29.	. 'ਰਾਮ ਦੀ ਮਾਸੀ ਚਲੀ ਗਈ ['] ਵਿਚ 'ਦੀ ' ਹੈ ।								
	(a)	ਯੋਜਕ	(b)	ਵਿਸ਼ੇਸ਼ਣ	(c)	ਵਿਸਮਿਕ	(d)	ਸੰਬੰਧਕ	
30.	ਅੰਮ੍ਰਿ	ਤਸਰ ਦੀ ਸੰਧੀ (1809	9 ਈ:)	'ਤੇ ਲਾਹੌਰ ਦਰਬਾਰ	ਤ ਵੱਲੋਂ [']	ਕਿਸਨੇ ਦਸਤਖ਼ਤ ਕ	र्रीडे ?		
	(a)	ਭਾਈ ਮਨੀ ਸਿੰਘ			(b)	ਦੀਵਾਨ ਚੈਨ ਸਿੰਘ	ч		

(c) ਹਰੀ ਸਿੰਘ ਨਲੂਆ

(d) ਮਹਾਰਾਜਾ ਰਣਜੀਤ ਸਿੰਘ

	I.	Profi	t and Lo	ss A/c							
	II.	Balar	nce Shee	et							
	III.	Profi	t and Lo	ss Appr	opriat	ion A/c					
	(a)	II onl	. y				(b)	II and III on	ly		
	(c)	I and	III only				(d)	I, II and III			
32.	Whi	ch of t	he follow	ving stat	temen	ts are cor	rect?				
	I.	The Tanaly		ries Ana	dysis (of financia	al stat	ements of a co	ompany	is called Ver	rtical
	II.		Time S contal ar		nalysi	s of fina	ncial	statements	of a co	ompany is c	alled
	III.					statemei g Capital		a period of sis.	short-t	erm is prim	arily
	IV.		•					a period of ntiality and pr		-	•
	(a)	I and			•		(b)	II and III	-		
	(c)	I and	IV				(d)	II and IV			
33. Match the users of managerial accounting information with the most apt information of their area of interest:								t apt inform	ation		
		Users	1			Area of i	nteres	t			
	A.	Owne	ers		(i)	Profitab	ility a	nd financial p	osition		
	B.	Mana	gement		(ii)	Short-te	rm an	d long-term so	olvency		
	C.	Credi	tors		(iii)	Liquidit	idity position with short-term solvency				
	D.	Gove	rnment.	Agency	(iv)	Growth	patter	n with financi	al struc	eture	
	Cod	les:									
		A	В	\mathbf{C}	D						
	(a)	(i)	(iii)	(iv)	(ii)						
	(b)	(iv)	(i)	(ii)	(iii)						
	(c)	(iii)	(ii)	(iv)	(i)						
	(d)	(i)	(ii)	(iii)	(iv)						
34.			nd Flow funds fo				follow	ving transacti	ons wou	ıld be resulti	ng as
	I.	Incre	ase in th	ne value	of cur	rent asse	ts				
	II.	Incre	ase in th	ne value	of cur	rent liabi	lities				
	III.	Decre	ease in t	he value	e of cu	rrent asse	ets				
	IV.	Decre	ease in t	he value	of cu	rrent liab	ilities				
	(a)	I and	II	(b)	I an	d III	(c)	II and III	(d)	II and IV	
A-20	024					(D -	10)				

The term "Financial Statement" of limited company includes:

31.

35.	35. Which of the following functions may be treated as comptrollership functions of a Management Accountant?									
	I.	Planning for Cor								
	II.	Provision of Cap								
	III.	Reporting and In		retation.						
	IV.	Investor Relation	-							
	(a)	I and IV	(b)	II and III	(c)	I and III	(d)	II and IV		
36.		current ratio of a				there is an equa	ıl incr	ement in curre	ent	
	(a)	No change in the	e curr	ent ratio	(b)	Increase in the	e curr	ent ratio		
	(c)	Decrease in the	curre	nt ratio	(d)	Either (a) or (k	o)			
37. "The higher the ratio, the more favourable it is." This statement may not be respect to:								not be said w	ith	
	I.	Operating ratio			II.	Stock turnover	r ratio)		
	III.	Operating profit	ratio		IV.	ROI				
	(a)	I, II, III and IV			(b)	I and IV only				
	(c)	II and III only			(d)	I only				
38.	A co	mpany may resor	t to "v	window dressing	g" by :					
	(a)	manipulating in		_						
	(b)	omission of liabi			sed					
	(c)	treating short te	•	-		ebt				
	(d)	All of the above								
39.	labo and	ertain process nee our hours at ₹ 60 25 labour hours ance will be :	and ₹	₹ 40 respectivel	y, as t	the standard lab	our r	ates. Actually,	20	
	(a)	adverse								
	(b)	favourable								
	(c)	zero								
	(d)	favourable for sl labour rates	xilled	and unfavoural	ole for	unskilled irres	pectiv	re of the standa	ard	
40.		net sales of the			and d	ebtors are ₹ 50	0,000	for the year. T	.'he	
	(a)	42	(b)	50	(c)	60	(d)	72		

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41.	Whi	Which of the following expenses may <i>not</i> be treated as an operating expense?									
	(a)	Cost of promotional advertising									
	(b)	Depreciation of plant and machinery	τ								
	(c)	Loss on the sale of motor car									
	(d)	Salaries of General Management									
42.		value of equity capital is greater than	n the d	lebt capital. The capital structure may							
	(a)	Low geared	(b)	High geared							
	(c)	Balance geared	(d)	Zero geared							
43.	The the	The current ratio is 3 : 1. The value of									
	(a)	₹ 45,000	(b)	₹ 30,000							
	(c)	₹ 90,000	(d)	₹ 60,000							
44.	The	purchase of furniture by issuing the d	lebent	ure is treated as :							
	(a)	Source of fund	(b)	Application of fund							
	(c)	No flow of fund	(d)	Both (a) and (b)							
45.		machinery is purchased on Hire Pu be shown in the cash flow statement a		System. The payment of installment							
	(a)	whole installment as investing activ	ities								
	(b)	whole installment as financing activ	ities								
	(c)	whole installment as operating activ	ities								
	(d)	value of loan element as investing activities	activit	ies and interest element as financing							
46.		total sales of Alfa Ltd. are ₹ 2 lakh f ebtors are ₹ 15,000 and ₹ 28,000. The		year. The opening and closing balance sales of the year will be :							
	(a)	₹ 2·13 lakh	(b)	₹ 2·15 lakh							
	(c)	₹ 1·87 lakh	(d)	₹ 1·72 lakh							
A-20	024	(D -	12)								

47.		Which of the following methods of costing is/are correctly matched with their application?										
	I.	Job Costing:	Where the s	similar article	s are p	roduced a	nd product	tion is				
			highly repetitive.									
	II.	Batch Costing:	Where enter	Where enterprise manufactures a variety of products.								
	(a)	I only		II only								
	(c)	Both I and II		(d)	Neith	ner I nor Il	[
48.	Froi	m the following eq	quation, selec	t the correct e	quatio	n related t	o cost dete	ermina	ation :			
	(a)	Prime $cost = Dir$	rect material	+ Direct labou	ır – Di	rect expen	ses					
	(b)	Factory $cost = P$	rime cost – W	Vork expenses	+ Fact	tory expen	ses					
	(c)	Total cost = Offi	ce cost – Selli	ing and distri	bution	overheads	l.					
	(d)	None of the abov	ve									
49.		ich cost per unit ines and vice vers		sely with act	ivity:	as volum	e increase	es, uni	t cost			
	(a)	Variable cost										
	(b)	Semi-variable cost										
	(c)	Fixed cost										
	(d)	Marginal cost										
50.	The as:	The sum of indirect material, indirect labour and indirect expenses is basically known as :										
	(a)	Prime cost										
	(b)	Selling cost										
	(c)	Overhead cost										
	(d)	Total cost										
51.	the	The revenue rate of product X is \neq 20 per unit and variable cost is \neq 10 per unit. If the fixed cost is \neq 200 and units sold are 1000, what is the operating profit of product X?										
	(a)	₹ 9,800										
	(b)	₹ 800										
	(c)	₹ 8,000										
	(d)	₹ 2,000										
A-20	024			(D-13)								

52.	Mate	ch the it	tems rel	ate	d to ABC analysis technique of material control:
	I.	'A' iter	ns	p.	small percentage in number, combined with high value items
	II.	'B' iten	ns	q.	'relatively less important items'
	III.	'C' iten	'C' items		'high percentage in number, combined with less value items'
	Cod	e :			
		I	II	II	I
	(a)	r	q	p	
	(b)	r	p	q	
	(c)	q r		p	
	(d)	p	q	r	
53.	varia	able ma	nufactu	rin	nead is \neq 60,000, and fixed selling overhead is \neq 12,000. The g costs and variable selling costs are \neq 12 and \neq 3 per unit. If r unit, the break-even point in terms of sales value will be:
	(a)	₹ 1,20	,000		
	(b)	₹ 1,44	,000		
	(c)	₹ 1,60	,000		
	(d)	₹ 1,92	2,000		

The margin of safety *may not* be improved through:

reducing variable cost and increasing fixed cost

Select the correct formula related to the marginal costing:

Sales + Variable cost = Fixed cost - Profit

Sales - Variable cost = Fixed cost + Profit

Sales + Variable cost = Contribution

Contribution = Fixed cost - Profit

increasing contribution by dropping of unprofitable product.

(D - 14)

increasing the level of production.

increasing the selling price.

54.

55.

(a)

(b)

(c)

(d)

(a)

(b)

(c)

(d)

	(a)	'All manufacturing costs are charged to and absorbed by the product'.										
	(b)	'Only direct materials and variable materials	anuf	acturing overheads are charged to and								
	(c)	'Only variable costs are charged to an	d abs	orbed by the product'.								
	(d)	'Only marginal costs are charged to an	nd ab	sorbed by the product'.								
57.	a pr	company, where idle capacity exists by roduct, management should take the detheir usual meanings):										
	(a)	MC < Price	(b)	MC > Price								
	(c)	VC + FC < Price	(d)	VC + FC > Price								
58.	The activity-based budgeting system in which cost variables are justified as undertaken for the first time, is											
	(a)	Fixed budget	(b)	Cash budget								
	(c)	Zero-based budget	(d)	Flexible budget								
59.	is fi	xed at ₹ 0.50 per kg. During the peri	od, t	roducing 100 units. The standard price he produced units were 2,40,000. The costing ₹ 1,65,000. What will be the								
	(a)	₹ 15,000 (Favourable)	(b)	₹ 21,000 (Favourable)								
	(c)	₹ 15,000 (Unfavourable)	(d)	₹ 21,000 (Unfavourable)								
60.	Fron	n the given analysis of variance, select	the c	orrect match of variance calculation :								
	(a)	'Material usage variance = Standard 1	orice	(Standard quantity + Actual quantity)'								
	(b)	'Labour efficiency variance = Stand production – Actual time)'	ard	wage rate (Standard time for actual								
	(c)	Variable overhead efficiency varia- overhead rate – Actual variable overh		= Actual hour (Standard variable rate)'								
	(d)	'Labour mix variance = Standard cost cost of Actual labour mix'	of re	evised standard labour mix + Standard								
Δ-20)24	(D – 1	5)									

Select the correct assumption of absorption costing technique :

56.

61.		sales of Z Ltd. are \geq 2,50,000 and the variable cost is 60% of sales. If the profit is 0,000, what will be the contribution margin?							
	(a)	₹ 50,000							
	(b)	₹ 1,50,000							
	(c)	₹ 1,00,000							
	(d)	₹ 2,00,000							
62.		on a firm advises its customers to mail their payments to special post office ection centers, the system is known as:							
	(a)	Concentration banking							
	(b)	Lockbox system							
	(c)	Playing the float							
	(d)	None of the above							
63.	cont	A company manufactures a single product with a variable cost per unit of ≥ 22 . The contribution to sales ratio is 45% and monthly fixed costs are $\ge 1,98,000$. What is the Break-Even point in units?							
	(a)	4,900							
	(b)	9,000							
	(c)	11,000							
	(d)	20,000							
64.		of the following, which is a scientific and accurate method of absorbing factory heads?							
	(a)	Percentage of prime cost method							
	(b)	Machine hour rate method							
	(c)	Percentage of direct material cost method							
	(d)	Percentage of direct labour cost method							
65.	Ope	rating costing is applicable to :							
	(a)	Hospitals							
	(b)	Cinemas							
	(c)	Transport undertakings							
	(d)	All of the above							

(D-16)

66.		otel has 100 rooms of which 80% are normally occupied in summer and 25% in ter. Period of summer and winter may be taken as 6 months each and normal days
		month may be assumed as 30. The total occupied room days will then be:
	(a)	1,525
	(b)	18,900
	(c)	36,000
	(d)	37,800
67.	The	term "Conversion costs" refers to :
	(a)	manufacturing costs incurred to produce units of output.
	(b)	all costs associated with manufacturing other than direct labour costs and raw

- costs which are associated with marketing, shipping, warehousing and billing (c) activities.
- the sum of direct labour costs and all factory overhead costs. (d)

68. Which one of the following is most likely a direct material?

- (a) Diesel oil used in generators
- (b) Paints used for shop-floor painting
- (c) Chocolate cream used in the manufacture of choco-biscuit
- (d) Cotton waste

69. Economic order quantity refers to:

- the quantity to be used economically (a)
- (b) the quantity of materials to be maintained
- (c) the quantity of materials to be recorded
- (d) the quantity of materials to be ordered at a time

70. Bonus under Halsey Plan is paid at:

- 50% of time saved (a)
- (b) 33.33% of time saved
- (c) 100% of time saved
- 83% of time saved (d)

71.		The standard time allowed to complete a job is 48 hours, whereas a worker completed the job in 40 hours. The time rate per hour is \equiv 15 for wage payment. As per Halsey											
	Prei	mium l	Plan, t	he to	tal ea	rnings of th	e worker	are:					
	(a)	₹ 66	0		(b)	₹ 600	(c)	₹ 800	(d)	₹ 720			
72.	Sele	ect the CAS	correc	t mat	ch of Hea	Cost Accoun	nting Star	ndards (CA	S) with the	ir Heads	:		
	A.	CAS-	-6	(i)	Ove	rheads							
	B.	CAS-	.3	(ii)	Em	ployee cost							
	C.	CAS-	.7	(iii)	Dire	ect expenses	1						
	D.	CAS-	10	(iv)	Mat	erial cost							
	Cod	les :											
		A	В	C		D							
	(a)	(ii)	(iv)	(i)	(iii)							
	(b)	(ii)	(i)	(i	v)	(iii)							
	(c) (iv) (i)		(i	i)	(iii)								
	(d)	(i)	(iii)	(i	v)	(ii)							
73.		Which of the following branches of accounting deals with settlement of disputes in legal matters?											
	(a)	Fina	ncial A	ccour	nting		(b)	Cost Acco	ounting				
	(c)	Mana	ageme	nt Ac	count	ing	(d)	Forensic	Accounting	•			
74.	The	examj	ple of r	non-cı	ırren	t liability is		·					
	(a)	Secu	red loa	ın			(b)	Bank overdraft					
	(c)	Adva	nce co	mmis	sion		(d)	Bills payable					
75.		depre aceme				particularly s is :	designed	to provide	e appropria	ate funds	for the		
	(a)	Deple	etion u	ınit m	etho	d	(b)	Fixed ins	tallment m	ethod			
	(c)	Sink	ing fur	nd me	thod		(d)	Diminish	ing balance	emethod			
76.	How (a) (b) (c) (d)	Char Show Show	ged ag vn in tl vn in tl	gainst he Pro he Ba	the lofit a	n drawings i Profit and L and Loss App e Sheet as a e Sheet as a	oss Appro propriation liability	priation A	ccount				
A 04		DIIOW	, 11 111 PJ	ис ра	ianct								
A-20	J Z 4					(D	– 18)						

	(a)(b)(c)	Retiri	ng Par	' Capital . tner's Ca Account	Accounts pital Acco	ount						
	(d)	Profit	and L	oss Accou	nt							
78.	agre	ee to sh	are pro								: 2 : 3. Nov nd gaining	
	(a)	M's g	aining	ratio = $\frac{1}{3}$	$\frac{1}{3}$, K's sa	crificin	g rat	tio = $\frac{1}{3}$	and S	neith	er sacrifice	ed noi
		gaine	d.									
	(b)			ratio = $\frac{1}{3}$	$\frac{1}{8}$, M's sa	crificin	g rat	tio = $\frac{1}{3}$	and S	neith	er sacrifice	ed noi
		gaine		4				4				
	(c)	K's ga		ratio = $\frac{1}{3}$; S's sa	crificing	g rati	io = $\frac{1}{3}$	and M	neith	er sacrifice	ed noi
	(d)	M's gaine		ratio =	$\frac{1}{3}$, S's sa	crificin	g rat	io = $\frac{1}{3}$	and K	neith	er sacrifice	ed noi
79.	Mat A.			s acts with ship Act	h their en (i)	actmer 1872	nt yea	ır:				
	B.	India	n Contr	act Act	(ii)	1930						
	C.	The S	ale of C	Goods Act	(iii)	1932						
	Cod	les:										
		A	В	\mathbf{C}								
	(a)	(iii)	(i)	(ii)								
		(ii)		(i)								
	(c)	(ii)	(i)	(iii)								
	(d)	(iii)	(ii)	(i)								
80.	Whi	ch of th	ne follo	wing is n e	ot a disad	lvantag	ge of	Compute	erized A	ccour	nting?	
	(a)	Syste	m failu	re			(b)	Unanti	cipated	error	s not know	n
	(c)	Inabil	lity to c	ollaborat	e		(d)	Breach	es of se	curity	,	
81.		he Tal	ly acco			the ne				_	oucher typ	es are
	(a)	Repor		(b)	Import		(c)	Master	S	(d)	Transacti	ons
۸ ۵۵		213 201	-~	(~)	_	(D 4)		2.200001	-	(34)		
A-20)24				((D – 1	9)					

When a partner retires from the partnership firm, the general reserve is transferred

77.

to:

82.	As p	er the	Compa	nies Act	2013, S	Section	8 Comp	anies are :			
	(a)	Publi	c Limit	ed Comp	oanies		(b)	Private Lim	ited Cor	npanies	
	(c)	One I	Person (Compan	ies		(d)	Non-profit C	compani	ies	
83.	The	buy-ba	ack of sl	nares <i>ca</i>	nnot ex	ceed :	:				
	(a)	50% d	of paid-	ıp share	capital	plus	free reser	ves			
	(b)	15% of paid-up share capital plus free reserves									
	(c) 20% of paid-up share capital plus free reserves										
	(d)	25% α	of paid-	ıp share	capital	plus	free reser	ves			
84.	₹ 18	alculate the manufacturing cost of product M. The opening stock of product M 15,000; raw material purchases: ₹ 75,000; payment of salaries: ₹ 5,000 a arriage inward: ₹ 6,000. The closing stock is ₹ 16,000.									
	(a)	₹ 80,	000	(b)	₹ 87,	000	(c)	₹ 85,000	(d)	₹ 79,000	
85.	As p	er the	Compa	nies Act	, 2013 i	dentify	y the cori	ect statemen	t:		
	I.	The f	inancia	l statem	ent of co	ompar	nies is pre	epared as per	Schedu	le-II.	
	II.	The H	Balance	Sheet is	s prepar	ed as	per Sche	dule-III, Part	-I.		
	III.	Profit	t and Lo	oss Acco	unt is p	repare	ed as per	Schedule-III,	Part-II		
	IV.			oss Acc nedule-I		prepa	ared as 1	per Part-I ar	d Bala	nce Sheet as	s per
	(a)	I and	IV	(b)	II and	ł III	(c)	I and III	(d)	I and II	
86.	-	Items o					s of Bala	s per the Connce Sheet : of Balance She	-	Act, 2013, m	natch
	A.	Stock	of raw	materia	1	(i)	Fixed A	ssets			
	B.	Uncla	aimed d	ividend		(ii)	Reserves and Surplus				
	C.	Branc	d and tr	ademar	k	(iii)	Current	ent Assets			
	D.	Secur	rities pr	emium		(iv)	Current	Liability			
	Cod	les:									
		A	В	\mathbf{C}	D						
	(a)	(i)	(ii)	(iii)	(iv)						
	(b)	(i)	(ii)	(iv)	(iii)						
	(c)	(iii)	(iv)	(i)	(ii)						
	(d)	(iii)	(ii)	(i)	(iv)						

	A.	AS-2			(i)	Amalgamation of Company
	B.	AS-3			(ii)	Valuation of Inventory
	C.	AS-6			(iii)	Cash Flow Statement
	D.	AS-14	1		(iv)	Depreciation Accounting
	Cod	les:				
		A	В	\mathbf{C}	D	
	(a)	(ii)	(iii)	(iv)	(i)	
	(b)	(iii)	(iv)	(i)	(ii)	
	(c)	(iv)	(ii)	(iii)	(i)	
	(d)	(i)	(ii)	(iv)	(iii)	
88.	retu	rn is 1	.0%. The	e adjus	ted avera	cal employed of \neq 5,00,000 and the normal rate of age profit is \neq 90,000. The value of goodwill on the per profit will be:
	(a)	₹ 4,1	0,000			(b) $\neq 2,70,000$
	(c)	₹ 1,2	0,000			(d) ₹ 5,90,000
89.	with	n respe	ct to poo	ling of	interest 1	nation, which of the following statements are correct method?
	I.				_	n takes place in the nature of purchase.
	II.					n takes place in the nature of merger.
	III.					rill record the assets, liabilities and reserves of existing value.
	IV.	_	dentity ransfere			are changed as per agreement between transferor
	(a)	II and	d III	(b)	I and I	III (c) I and IV (d) II and IV
90.	The exce		ability o	f inter	nal reco	nstruction would be in all of the following cases
	(a)	unde	r-capital	ization	of capita	al structure.
	(b)	if the	re are h	eavy ac	cumulate	ed losses that need to be written-off of the company.
	(c)	if the	re is ove	r-valua	ation of a	ssets showing in the Balance Sheet.
	(d)	over-	capitaliz	ation o	f capital	structure.
A-20	024					(D - 21)

Match the Accounting Standards with their Heads of Account:

 $Heads\ of\ Account$

Accounting Standards

87.

Job costing and Break-even analysis (c) (d) Cost recording and Cost reporting 93. A business transaction in which money comes into the business immediately after the goods are delivered or services are rendered is called: (a) Cash transaction (b) Credit transaction (c) Round Tripping and Profit shifting Hawala transaction (d) From the following details, calculate weighted average cost of inventory: 94. Receipts Rate300 units ₹ 11 per unit 550 units ₹ 12.50 per unit 400 units ₹ 11.50 per unit 500 units ₹ 12.00 per unit (a) ₹ 11.75 per unit \neq 12.10 per unit (b) (c) ₹ 11.55 per unit (d) ₹ 11.87 per unit X and Y entered a joint venture for export of Indian handicraft items to an overseas **95.** customer. X sends goods worth ₹ 2,00,000 to Y for export to the USA. Y exported goods worth ₹ 1,75,000 to the USA for ₹ 2,10,000 and agreed to take away the remaining goods at cost less 10%. Find the profit of the joint venture. ₹ 36,000 (b) ₹ 32,500 (a) ₹ 30,000 ₹ 25,000 (c) (d) A-2024 (D - 22)

Semi-Variable cost is segregated into fixed and variable elements using:

Marginal Costing technique combines the techniques of:

Standard costing and Budgetary control

Contract costing and Operating costing

91.

92.

(a)

(b)

(c)

(d)

(a) (b) Method of Least Squares

Scatter Graph Method

Range Method

All of the above

96.		annual reports are to be prepared rnal end users such as		published for circulation among the							
	(a)	company, competitors, contributors and colleagues									
	(b)	customers, creators, collaborators and contractors									
	(c)	government, competitors, owners and									
	(d)	shareholders, investors, bankers, debe	_								
07	3371- :	-1 -C+1 - C-11	·								
97.		ch of the following is not an essential f	eatur	re of a company ?							
	(a)	Voluntary association of persons									
	(b)	Distinct legal entity									
	(c)	Perpetual existence									
	(d)	Share capital of ₹ 50 lakh									
98.	Pre-	incorporation profit is to be credited to	:								
	(a)	Capital reserve									
	(b)	Profit and Loss Account above the line	е								
	(c)	Profit and Loss Account below the line	е								
	(d)	General reserve									
99.	Bon	us shares can be issued if the :									
	(a)	Articles of Association permit it									
	(b)	Proposal is approved by the sharehold	lers ir	n the general meeting							
	(c)	Issue is made out of free reserves									
	(d)	All of the above									
100.	The	Companies Act, 2013 prohibits the iss	ue of	any preference share which is :							
	(a)	Non-convertible	(b)	Non-participating							
	(c)	Non-redeemable	(d)	Non-cumulative							
	(0)	Troil redecinasio	(u)	Troit cumulative							
101.				investments account are respectively							
		- -		ld investments of the nominal value of							
			eaeen	n the debentures of ₹ 20,000 at ₹ 102.							
		profit on sale of investments is:	(1-)	= 000							
	(a)	₹ 1,200	(b)	₹ 800							
	(c)	Nil	(d)	₹ 400							
A-20)24	(D – 2	3)								

102.	Whi	hich one is true regarding financial statements?									
	(a)	Financial statements reflect the recorded facts.									
	(b)	Financial statements disclose monetar	ry an	d non-monetary facts.							
	(c)	Recorded facts are based on replaceme	ent co	ests.							
	(d)	Financial statements accomplish only	exter	nal reporting.							
103.	Pren	nium on redemption on debenture acco	unt is	s in the nature of :							
	(a)	Personal account	(b)	Real account							
	(c)	Nominal account	(d)	None of the above							
104.	'NAC	CAS' stands for :									
	(a)	National Advisory Committee on Accounting Standards									
	(b)	National Authority for Cost Accounting	ng Sta	indards							
	(c)	National Accounting Committee on Ac	dvisor	ry Standards							
	(d)	National Accounting, Comptrolling an	ıd Au	diting Standards							
105.	-	ning stock : ₹ 50,000; Closing sto it margin : 16.67% on sales. The sales t									
	(a)	\neq 2,40,000 (b) \neq 2,36,000	(c)	$\not\equiv 2,00,000$ (d) $\not\equiv 2,44,000$							
106.	Whi	ch of the following will result in disagre	eemer	nt of Trial Balance ?							
	(a)	Sales return treated as purchase									
	(b)	Purchase return treated as sales									
	(c)	Baburao's account wrongly credited in	istead	l of Shyam's account							
	(d)	Undercasting cash book by ₹ 1,100									
107.	Real	ization account is a :									
	(a)	Real account	(b)	Personal account							
	(c)	Nominal account	(d)	Memorandum account							
108.	Whi	ch of the following is most certainly <i>no</i>	<i>t</i> an e	error of principle ?							
	(a)	Purchase of furniture debited to purch	nase a	account							
	(b)	Repairs on the overhauling of secon repairs account	nd-ha	and machinery purchased debited to							
	(c)	Cash received from XYZ posted to AB	C								
	(d)	Sale of old car credited to sales accoun	$\mathbf{n}\mathbf{t}$								
A-20	24	(D - 2	4)								

109.	The original cost of the machine is \neq 19,00,000; machine installation charges are \neq 1,00,000; working life of the machine is 5 years and residual value is \neq 40,000. If the depreciation is charged on Straight Line basis then 4 th year's depreciation will be:								
	(a)	₹ 3,72,000	(b) ₹ 4,	00,000	(c)	₹ 3,92,000	(d)	₹ 3,52,000	
110.	The	balance of Rea	alisation .	Account is trans	sferre	d to the Partne	ers' Ca _l	pital Accounts :	
	(a)	in equal prop	ortion						
	(b)	in capital rat	io of the p	partners					
	(c)	in the profit	sharing ra	atio of the partr	ers				
	(d)	in loan's ratio	o of the pa	artners					
111.				is purchased h	_			sheet value. The	
	(a)	Loss on purc	hase		(b)	Profit on pure	chase		
	(c)	Goodwill			(d)	Capital reser	ve		
112.		ne net sales ar o, if variable co	•	-	is ₹	10,000, what	will be	the possible P/V	
	(a)	30%	(b)	20%	(c)	25%	(d)	15%	
113.		•		rm's ratio value marily to identi		-		a key competitor s called :	
	(a)	Time series a	analysis		(b)	Combined an	alysis		
	(c)	Benchmarkin	ng		(d)	None of the a	bove		
114.		Given that Closing stock	ī		(₹) 30,) 000			
		Opening stoc	k		20,000				
		Sales			1,00,000				
		Administrati	ve and se	elling expenses	20,000				
		Purchases			70,	000			
	The	operating rati	o is:						
	(a)	52%			(b)	65%			
	(c)	75 %			(d)	80%			
A-20	24			(D – 2	5)				

115.	Whi	hich of the following statements are correct?								
	I.	Debt-Equity Ratio is an example of sh	ort te	rm solvency Rat	io					
	II.	Debt-Equity Ratio is an example of lor	ng ter	m solvency Ratio	0					
	III.	Cash Flow Statement is not a substitution Statement	itute	for Income Stat	temei	nt or Fund Flow				
	IV.	Cash Flow Statement is a substitute Statement	ite fo	or Income State	emen	t or Fund Flow				
	(a)	I and III (b) I and IV	(c)	II and III	(d)	II and IV				
116.		n : Total assets : ₹ 2,60,000; Total 0,000. The Debt-Equity Ratio will be :	Total debts : ₹ 1,80,000; Current liabilities : l be :							
	(a)	1:2 (b) $2:3$	(c)	3:1	(d)	2:1				
117	A Co	opyright account belongs to a/an:								
11	(a)	Nominal account	(b)	Tangible real a	ccour	nt.				
	(c)	Intangible real account	(d)	Pigouvian accor						
118.		mportant items can be either left out or		_	tems	, while preparing				
	(a)	ncial statement. The statement is based Convention of Disclosure	ı upoi	n :						
	(b)	Convention of Consistency								
	(c)	Convention of Materiality								
	(d)	Convention of Conservatism								
	(u)	Convention of Conservatism								
119.	Oppo	ortunity cost means:								
	(a)	the loss of an alternative income as a	conse	quence to action	adop	oted				
	(b)	any indirect cost which affects the cost	t of p	roduction						
	(c)	a cost which can be directly attributed	l to pi	roduction						
	(d)	the cost of the total units that have be	en pr	oduced in a facto	ory					
120.	Cale	ndar variance is a sub-division of :								
120.	(a)	Material variance								
	(b)	Direct labour variance								
	(c)	Sales variance								
	(d)	Overhead cost variance								
	(u)	5 , 52215dd 5550 , dd 1ddioc								

(D-26)

SPACE FOR ROUGH WORK

A-2024 (D - 27)

SPACE FOR ROUGH WORK

A-2024 (D - 28)