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

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C-3

1. ਹੇਠ ਲਿਖੇ ਸ਼ਬਦਾਂ ਚੋਂ ਸ਼ੁੱਧ ਸ਼ਬਦ ਚੁਣੋ:
(A) ਸੇਹਤ (B) ਸੇਅਤ (C) ਸਿਹਤ (D) ਸ਼ੇਹਤ

2. ਸਮਾਸੀ ਸ਼ਬਦ ਚੁਣੋ:
(A) ਤੀਵੀਂ-ਸੁਹਾਗਣ (B) ਕੁੜੀ-ਸੁਹਾਗਣ (C) ਜੁਆਕ-ਸੁਹਾਗਣ (D) ਬੁੱਢ-ਸੁਹਾਗਣ

3. ਕਿਹੜਾ ਸ਼ਬਦ 'ਸਬਰ' ਦਾ ਸਮਾਨਾਰਥੀ ਨਹੀਂ ਹੈ:
(A) ਸੰਤੋਖ (B) ਰੱਜ (C) ਸੰਤੁਸ਼ਟੀ (D) ਭੁੱਖ

4. ਕਿਹੜਾ ਸ਼ਬਦ 'ਦੂਰ' ਸ਼ਬਦ ਦਾ ਵਿਰੋਧੀ ਨਹੀਂ ਹੈ:
(A) ਨੇੜੇ (B) ਪਾਸ (C) ਸਾਹਮਣ (D) ਕੋਲ

5. ਪੜਨਾਂਵ ਦੀਆਂ ਕਿੰਨੀਆਂ ਕਿਸਮਾਂ ਹੁੰਦੀਆਂ ਹਨ:
(A) ਪੰਜ (B) ਛੇ (C) ਚਾਰ (D) ਸੱਤ

6. 'ਉਹ ਅਮੀਰ ਹੈ, ਫਿਰ ਵੀ ਕਿਸੇ ਦਾ ਦਿਲ ਨਹੀਂ ਦੁਖਾਉਂਦਾ' ਕਿਹੜਾ ਵਾਕ ਹੈ:
(A) ਸਾਧਾਰਨ (B) ਵਿਸਮਿਕ (C) ਸੰਯੁਕਤ (D) ਮਿਸ਼ਰਤ

7. 'ਸਹੇਲੀ' ਦਾ ਪੁਲਿੰਗ ਚੁਣੋ:
(A) ਸਹੇਲਣ (B) ਸਹੇਲਾ (C) ਮਿੱਤਰ (D) ਸਹੇਲਣੀ

8. ਕਰ, ਖਾ, ਸੁਣ ਕੀ ਹਨ:
(A) ਕਿਰਿਆਵਾਂ (B) ਨਾਂਵ (C) ਪੜਨਾਂਵ (D) ਧਾਤੂ

9. 'ਲੋਈ ਲਾਹੁਣੀ' ਦਾ ਅਰਥ ਹੈ:
(A) ਸ਼ਰਮ ਲਾਹੁਣੀ (B) ਵੱਡਾ ਕਰਨਾ (C) ਚਾਦਰ ਪਾ ਦੇਣਾ (D) ਸਰਦੀ ਲਗਣੀ

10. ਜਾਤ ਦੀ ਕੋਹੜ-ਕਿਰਲੀ ---------- ਅਖਾਣ ਪੂਰੀ ਕਰੋ:
(A) ਕੰਮ ਵੱਡੇ ਵੱਡੇ (B) ਸ਼ਤੀਰਾਂ ਨੂੰ ਜੱਫੇ (C) ਫਿੱਟੇ ਮੂੰਹ ਗੋਡਿਆਂ ਦੇ (D) ਉਠਿਆ ਜਾਂਦਾ ਨਹੀਂ

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

11. **Sarita is accomplished _____ dancing.**
A) at B) in C) with D) on

12. **He is fearful _____ darkness.**
A) of B) from C) by D) in

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13. **Ramesh abstains _____gambling.**
A) of B) with C) from D) by

14. **Maya's resemblance _____ her father is quite striking.**
A) with B) to C) at D) by

Directions for Q. No. 15-17: Choose the sentence, out of the four choices given, that shows the correct use of the idiom given in each question.

15. **To come off:**
(A) In the contest he came off second – best.
(B) The sun comes off in the east.
(C) Harish comes off from Delhi.
(D) She came off the hill.

16. **To turn the corner:**
(A) Sita tried to turn the corner of the carpet.
(B) Ramesh turned my corner yesterday.
(C) The doctor says the patient has turned the corner.
(D) The bus has turned the corner of the road.

17. **To make ducks and drakes of:**
(A) Satish is making ducks and drakes of many colours.
(B) Seeta wanted Hari to make ducks and drakes of her work.
(C) Karim is always making ducks and drakes of my working.
(D) The foolish young man made ducks and drakes of his patrimony.

Directions for Q. No. 18-20: Choose the word, out of the four choices given, that best expresses the meaning of the expression.

18. **Accidentally vague:**
(A) Ambiguous (B) Explicit (C) Peer (D) Cogent

19. **One's equal in age or rank:**
(A) equivocal (B) peer (C) contemporary (D) disparate

20. **Pertaining to a study of family origins:**
(A) familial (B) genetics (C) genealogical (D) eugenics

21. **Akhar 2010 is**
(A) Bilingual Punjabi English word Processor
(B) Programme to preserve Punjabi as a language at international level
(C) Mission to promote Punjabi as a second language in North India
(D) Seminar to be held to honour various personalities of Punjabi literature

22. **Who was the first governor of Punjab?**
(A) Chandulal Madhvlal Trivedi (B) C.P.N Singh
(C) Dharam Vira (D) Om Prakash Verma

23. **Which of the following is the most flood prone district in Punjab?**
(A) Roop Nagar (B) Gurdaspur (C) Hoshiarpur (D) Patiala

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24. **Punjab was ruled by which ruler when English annexed her?**
(A) Maharaja Ranjit Singh (B) Maharaja Dilip Singh
(C) Maharaja Bhupinder Singh (D) Maharaja Jagat Jeet Singh

25. **What is operation flood related to?**
(A) Flood control (B) Kinnow Production (C) Fish production (D) Milk Production

26. **Who laid the foundation stone of Durgiana mandir?**
(A) Pt. Jawahar Lal Nehru (B) Madan Mohan Malviya
(C) Lala Lajpat Rai (D) Gopal Krishan Gokhle

27. **Where is Guru Nanak Dev Thermal power plant located?**
(A) Ropar (B) Bhatinda (C) Nabha (D) Joginder nagar

28. **Chitta Lahu was written by:**
(A) Khushwant Singh (B) Nanak Singh (C) Gurbax Singh (D) Shiv Kumar Batalvi

29. **Who is known as "Koel of Punjab"**
(A) Surinder Kaur (B) Parkash Kaur (C) Satinder Satti (D) Ms. Pooja

30. **'Project Tiger' is a scheme launched by the**
(A) Government of Gujarat & Madhya Pradesh
(B) Government of India
(C) United Nations Wild Life Fund
(D) Society for Prevention of Cruelty to Animals

31. **Which of the following is used in fire extinguishers?**
(A) Baking Soda (B) Quicklime (C) Slaked lime (D) Washing soda

32. **With which of the following countries does India share the longest border ?**
(A) Bangladesh (B) China (C) Pakistan (D) Mynmar

33. **The largest irrigation canal in India is**
(A) Yamuna canal (B) Indira Gandhi canal
(C) Sirhind canal (D) Upper Bari Doab canal

34. **Who is the author of the book 'The Argumentative Indian'?**
(A) Amartya Sen (B) Shashi Tharoor (C) Vikram Seth (D) V.S.Naipaul

35. **The first railway line was constructed during the rule of**
(A) Lord Dalhousie (B) James Cornwallis (C) Warren Hastings (D) Lord Bantick

36. **Which of the following Mahatma Gandhi series of currency notes issued by the RBI has "ecology" depicted on it?**
(A) 500 (B) 100 (C) 50 (D) 5

37. **What is an organisation's introductory web page called?**
(A) Portal (B) Vortal (C) Homepage (D) Website

38. **Which is the gland that holds the body's thermostat?**
(A) Pineal (B) Pituitary (C) Thyroid (D) Hypothalamus

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39. **IRDA stands for**
(A) Insurance Regulatory and Development Authority
(B) Indian Rural Development Agency
(C) Institute for Rural Development Areas
(D) Insurance and Research Development Agency

40. **The capital of Lakshadweep is**
(A) Port Blair (B) Silvassa (C) Daman (D) kavaratti

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

41. **1, 2, 3, 5, 7, 11, 13 ?**
(A) 23 (B) 15 (C) 17 (D) 21

42. **D F I M R ?**
(A) S (B) U (C) M (D) X

43. **ZA: YB :: XC :: ?**
(A) NM (B) OP (C) WD (D) YZ

44. **RT : WZ :: ?**
(A) AC:RU (B) AB:PW (C) PR:LM (D) TU:WX

45. **COAL : HEAT :: WAX : ?**
(A) Honey (B) Bee (C) Light (D) Ear

46. **PRIMEVAL : MEDIEVAL :: ?**
(A) Thorn : rose (B) Evolution : revelation
(C) Gorilla : soldier (D) Dinosaur : dragon

47. **If PENCIL = 59 and PEN= 35, then SCALE = ?**
(A) 30 (B) 45 (C) 40 (D) 35

48. **In a certain code 'DELHI' is written ' C D K G H', 'MADRAS' as 'LZCQZR'. How will 'PATNA' be coded?**
(A) O Z T M Z (B) O Z S M Z (C) Q B U M B (D) O Z T Z M

49. **'LOAD' is coded as ' MPBE' and 'DRIVE' as 'ESJWF', how will you code 'LADDER' ?**
(A) M D E E F S (B) M B E E F S (C) N C F F G T (D) M B E E S P

50. **Find the odd one out:**
(A) 25 (B) 36 (C) 144 (D) 78

51. **If current assets are Rs.3,00,000; current liabilities are Rs.2,00,000 and stock is Rs.60,000; what will be the quick ratio**
(A) 5 (B) 1.5 (C) 1.2 (D) 1.8

52. **_____ is not an application of funds**
(A) Redemption of Funds (B) Embezzelment by Worker
(C) Decrease in Working Capital (D) Increase in Current Assets

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53. **The word wrap in MS-Word feature**
(A) Automatically moves text to the next line when necessary
(B) Allows you to type over the text
(C) Is the short horizontal line indicating the end of the document
(D) Saves the document automatically

54. **Which of the following will not advance the slides in slide show view of MS-Power Point?**
(A) Enter key (B) Tab Key (C) Spacebar Key (D) Mouse button

55. **The ascending order of a data hierarchy is**
(A) bit-byte-field-record-file (B) bit-byte-record-field-file
(C) byte-bit-record-field-file (D) byte-bit-field-record-file

56. **If the equation $ax^2 + 2x + a = 0$ has two distinct roots then**
(A) $a = \pm 1$ (B) $a = 0$ (C) $a = 0, 1$ (D) none of these

57. **Length of the tangent from a point A to a circle of radius 3cm, is 4cm. The distance of A from center of the circle is**
(A) 25cm (B) 5cm (C) 15cm (D) 30cm

58. $5+2\sqrt{3} - \sqrt{3}$ **is a / an**
(A) rational number (B) natural number (C) irrational number (D) prime number

59. **Graph of the equation $x + y = 10$ is a**
(A) vertical line (B) horizontal line (C) straight line (D) none of these

60. **The value of $\cos 1^\circ \cos 2^\circ \cos 3^\circ \ldots \cos 180^\circ$**
(A) 0 (B)1 (C) -1 (D) none of these

61. **Annual Report on Currency and Finance is published by---**
(A) SIDBI (B) RBI (C) Ministry of Finance (D) IRDA

62. **Which bank was incorporated as one of the public sector banks in India during 2004-05?**
(A) ICICI Bank Ltd. (B) Yes Bank Ltd. (C) IDBI Bank Ltd. (D) UTI Bank Ltd.

63. **Financial Leverage is intended to------**
(A) Increase return on capital employed (B) Increase net equity return
(C) Decrease volatility in return (D) Increase return on capital employed and net equity

64. **Which one of the following is not the subject matter of Articles of Association of a company?**
(A) Issue of share capital (B) Alteration of share capital
(C) Dividends (D) Name of the company

65. **Which of the following is a mercantile agent?**
(A) Husband (B) Auctioneer (C) Guardian (D) Servant

66. **The tax rate applicable in case of domestic company is---**
(A) 35 per cent (B) 38.5 per cent (C) 22 per cent (D) 48 per cent

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67. **Income of previous year is chargeable to tax in the---**
(A) Same previous year (B) Immediately succeeding assessment year
(C) Immediately preceding assessment year (D) Current Year

68. **Security Premium account can be used for**
(A) Payment of dividend (B) Payment of liabilities
(C) Redemption of debentures (D) Writing off preliminary expenses

69. **MODVAT is known as----**
(A) CENVAT (B) MAT (C) CAT (D) DET

70. **The minimum number of partner for a Partnership firm is ----**
(A) 4 (B) 3 (C) 2 (D) 1

71. **If Earnings - Price (E.P) ratio is 0.5 and Earning per share (ESP) is Rs. 8, the market price of share will be -**
(A) Rs.40 (B) Rs.160 (C) Rs.16 (D) Rs.0.40

72. **The basic purpose of Funds Flow Statement is to indicate :**
(A) Financial Position (B) Increase or Decrease in assets
(C) Increase or Decrease in liabilities (D) Increase or Decrease in working capital

73. **Fixed budget is a budget which is designed to remain unchanged irrespective of the actually attained-**
(A) Level of activity (B) Level of Responsibility
(C) Dynamic (D) Budget Allowance

74. **Standard hour is a hypothetical hour which represents the amount of work which should be performed in one hour under ----**
(A) Standard Time (B) Standard hour
(C) Standard Conditions (D) Standard Output

75. **Which of the following is not included under qualities of optimum capital structure?**
(A) Minimum Cost of Capital (B) Minimum Risk
(C) Maximum Control (D) Minimum Profit.

76. **Which of the following formula is related with degree of operating leverage ?**

(A) $\frac{\text{Change in operating profits}}{\text{\% Change in sales}}$ (B) $\frac{\Delta EBIT}{EBIT} \div \frac{\Delta sales}{sales}$

(C) $\frac{\text{Change in sales}}{\text{\% Change in profit}}$ (D) (A) and (B) both

77. **Revenue is realized when**
(A) The goods are transferred
(B) The goods are produced
(C) There is certainly of cash receipt for goods transferred
(D) When goods are delivered

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78. **The appropriate method of valuation for costlier items is**
(A) LIFO Method (B) Specific identification method
(C) FIFO method (D) Weighted average method

79. **Abridged financial statements are**
(A) Permitted by the Companies Act
(B) Not legally recognised
(C) Need not be audited
(D)Preclude shareholders from necessary details

80. **Under which of the following concepts are share holders treated as creditors for the amount they paid on the shares they subscribed to ?**
(A) Going concern concept (B) Duality concept
(C) Business entity concept (D) Cost concept

81. **If a company has contingent liabilities, these appear in the**
(A) Director's report (B) Balance sheet
(C) Notes on account to balance sheet (D) Chairman's report

Directions for question nos. 82 and 83.
A Ltd purchased a machine for Rs 3,00,000 on Ist April, 2011 . Depreciation is provided on straight line method. The estimated life of machine is 9 years and the scrap value is Rs.30,000.

82. **The amount of depreciation charged will be**
(A) Rs.27,000 (B) Rs.33,333 (C) Rs.30,000 (D)Rs.41,111

83. **The rate of depreciation in the above case will be**
(A) 15 % (B) 9 % (C) 10 % (D) 7 %

84. **Life insurance is a contract of**
(A) Safety (B) Surety (C) Guarantee (D) Indemnity

85. **In case of winding up of the company the amount that can be called is**
(A) Capital reserve (B) Reserve capital (C) Called up capital (D) Final call

86. **The exchange rate is kept the same in all parts of market by**
(A) Exchange arbitrage (B) Hedging (C) Speculation (D) All the above

87. **91-day T-BILLS are issued by**
(A) Reserve Bank of India (B) State Bank of India
(C) Commercial Bank (D) Government of India

88. **Actuary is a person who**
(A) Acts as an insurance agent
(B) Certifies the loss incurred by the insured
(C) Audit claims relating to insurance claims
(D) Computes the net liability of an insurance business.

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89. **"Decision Tree" approach is used for**
(A) Option pricing (B) Dividend Policy
(C) Capital Budgeting (D) Human Resource accounting

90. **For buy back of shares guidelines are issued by**
(A) RBI (B) SEBI
(C) Ministry of Finance (D) Company Law Board

91. **Which of the following is not true of stock split ?**
(A) Par value of share reduces (B) A part of reserves is capitalised
(C) E P S declines (D) Book value of share declines

92. **Miller and Orr Model is used for**
(A) Inventory Control (B) Receivable Management
(C) Investment Management (D) Cash Management

Direction for Questions 93 & 94:

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

93. **What is Degree of Financial Leverage?**
(A) 4.5 (B) 5 (C) 3.8 (D) 4.8

94. **What is Degree of Operating Leverage?**
(A) 4.5 (B) 5 (C) 2.5 (D) 3.5

95. **Book building is a concept used in**
(A) Public issue of shares (B) Issue of debentures
(C) Fixed deposits (D) Money Market

96. **Which of these models is not related with dividend policy?**
(A) Miller and Modigliani (B) Gordon
(C) Walter (D) Black-scholes

97. **Expiration date of an Option is 29th August. It will be European option if the option is exercised on**
(A) 29th August (B) 29th July (C) 29th September (D) 28th August

98. **Which of the following is not an assumption of Black & Scholes Model?**
(A) It is an European option (B) No dividend is paid
(C) No transaction cost (D) It is an American option

99. **A company spends Rs.1 Lac for a preliminary work to generate information useful for some decision making. It will be termed as**
(A) Opportunity cost (B) Sunk cost (C) Marginal cost (D) Variable cost

100. **Dividend by a company can be declared from:**
(A) Revenue Profit (B) Capital Profit (C) Secret Reserve (D) All of these

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

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

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