

• Question No.1

In an office, Kavita' seat is to the South of Chaya's seat. Priya's seat is to the East of Chaya's seat. Mrinal's seat is to the North of Priya's seat. If the distance of Mrinal's seat from Priya's seat is equal to the distance of Chaya's seat from Kavita's seat, in which direction is Mrinal's seat with respect to Chaya's seat?

**Options :** 

1. South-East
2. South-West
3. West
4. North-East
5.
Answer : North-East
Ouestion No. 2

Select the number that will replace the question mark (?) in the following series.

20, 21, 42, 45, 180, \_\_\_\_\_?\_\_\_, 110 **Options :** 1. 186 2. 365 3. 900 4. 185 5. Answer : 185

• Question No. 3

Three statements, showing relationship between different elements, are followed by three conclusions (I). (II) and (III). Assuming the statements to be true, decide which of the conclusions is/are definitely true?



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Statements:
  (1) P
  (2) R >T
  (3) G = R
  Conclusions:
  (I) T
  (II) P > G
  (III) R > P
  Options :
         1. Only (II) and (III) are true
          2. Only (I) and (III) are true
          3. All are true
          4. Only (I) and (II) are true
          5.
  Answer : Only (I) and (III) are true
• Question No. 4
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Savita starts walking from Mall and walks 10 m towards East and then turns right and walks 90 m. Then she turns left and walks 40 m. After that she again turns left and goes 70 m. She finally turns left and walks 50 m and reaches her home. How far and in which direction is her home from the Mall?

- 1. 20 m, North
- 2.20 m, South
- 3. 30 m, West
- 4.10 m, North



5.

Answer: 20 m, South

• Question No. 5

Seven friends J, K, L, M, P, Q and R are sitting in a row facing east. K is sitting between Q and J. R is to the immediate left of M. Two friends are sitting between J and M. L is to the immediate right of J. Two friends are sitting between K and P.

Who is sitting between M and K?



D, E, F, G, J, K, L are sitting around a circular table facing the centre, but not necessarily in the same order. J is the immediate neighbor of L and F. G is neither an immediate neighbor of F nor E. K, who is sitting second to the left of G has D and E are immediate neighbors.

Who is sitting to the immediate right of G?

- 1. L
- 2. J
- 3. F
- 4. D
- 1. 2
- 5.



Answer : L

• Question No. 7

Given below is a question followed by two statements numbered (I) and (II), each containing some information. Decide which of the statements), is/are sufficient to

answer the question?

How many students are sitting in the row?

(I) Amit who is seventh from the left end is ninth to the left of Rekha who is fifteenth from the right end.

(II) Naresh is seventh to the left of Shashi who is eleventh from the right end and twentieth from the left end.

#### **Options :**

- 1. The statement (II) alone is sufficient to answer the question while statement (I) alone is not sufficient.
- 2. Both statements (I) and (II) together are necessary to answer the question.
- 3. Either statement (I) alone or statement (II) alone is sufficient to answer the question.
- 4. The statement (I) alone is sufficient to answer the question while statement (II) alone is not sufficient.

5.

Answer : Either statement (I) alone or statement (II) alone is sufficient to answer the question.

• Question No. 8

Given below is a equation followed by two. Statements numbered (I) and (II), each containing some information. Decide which of the statements), is/are sufficient to answer the question

Who among M, N, O, P, Q and R. each having different weight is the heaviest?

- (I) 'N' is heavier than 'M' but lighter than Q.
- (II) Only two of them are lighter than 'O'.

#### **Options :**

1. The statement (II) alone is sufficient to answer the question while statement (I) alone is not sufficient.



2. Both statements (I) and (II) together are necessary to answer the question.

- 3. Both statements (I) and (II) together are not sufficient to answer the question.
- 4. The statement (I) alone is sufficient to answer the question while statement (II) alone is not sufficient.
- 5.

Answer : Both statements (I) and (II) together are not sufficient to answer the question.

• Question No. 9

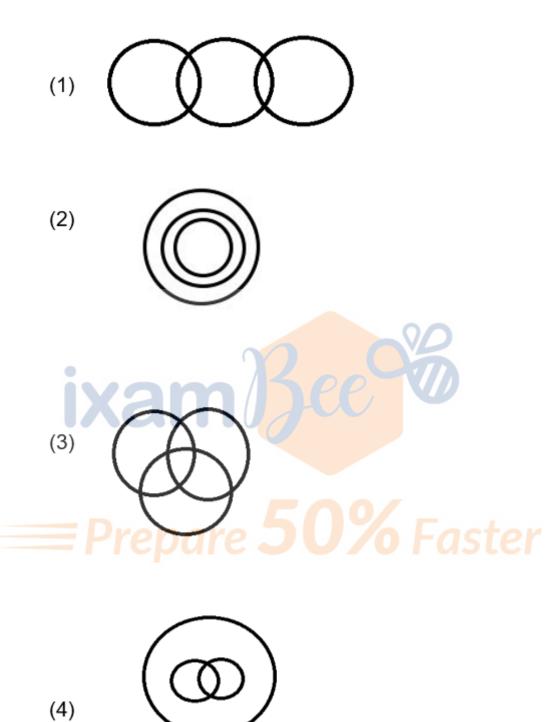
Select the Venn diagram that best represents the relationship between the following set of classes.

Solar system, Jupiter, Universe

ixam

EMRS Accountant 2023 Previous Year Paper





**Options** :

1. Option 1

2. Option 2

3. Option 3



4. Option 4

5.

Answer : Option 2

• Question No. 10

Statement:  $K \ge X$ 

In the following question, a relationship between different elements is shown in the statement followed by two conclusions (I) and (II). Assuming the statement to be true, decide which of the conclusions is/are definitely true?

Conclusions: (I) N (II) X Options : 1. Only conclusion (II) is true 2. Both conclusions (I) and (II) are true 3. Neither conclusion (I) nor conclusion (II) is true 4. Only conclusion (I) is true 5. Answer : Only conclusion (II) is true

• Question No. 11

Two statements are given below and they are labelled as Assertion (A) and Reason (R).

Assertion (A): River Narmada flows eastward.

Reason (R): Narmada River drains into the Arabian Sea.

Select correct answer with the help of code.



Both (A) and (R) are true and (R) is not the correct explanation of (A)
 (A) is true but (R) is false
 (A) is false but (R) is true
 Both (A) and (R) are true and (R) is correct explanation of (A)
 5.

Answer : (A) is false but (R) is true

• Question No. 12

Each of six teachers M, N, P, Q, S and I have their classes on six different days of a week starting from Monday and ending on Saturday of the same week, but not necessarily in the same order. Only two teachers have classes before N's class. 'S' has the class on Tuesday and 'O' has the class on Saturday. Only one teacher has the class after the class of 'M'. P's class is not between the classes of 'M' and 'N'. Who among the following has the class on Monday?



Answer : P

• Question No. 13

Select the letter cluster that can replace the question mark (?) in the following series.

ZBKI, XDHM, VFEQ, THBU, \_\_\_?\_\_\_\_. PLVC

#### **Options :**

1. RJXY

- 2. RJYY
- 3. RJYX



4. JRYY

5.

Answer : RJYY

• Question No. 14

'J+K' means 'J is the brother of K',

'J – K' means 'J is the daughter of K',

'J × K' means 'J is the father of K'.

If, 'V+K – H × W', how is 'V'; related to 'W'?



• Question No. 15

Pointing to a boy, Priyanka said, "He is my husband's only daughter's father's

father-in- law's son's son". How the father of the boy related to Priyanka?

- 1. Brother-in-law
- 2. Brother
- 3. Cousin
- 4. Father
- 5.



Answer : Brother

• Question No. 16

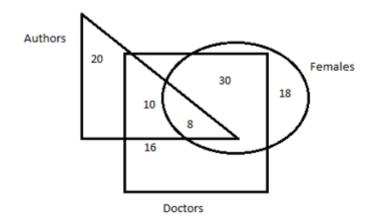
Seven athletes reached final lap of a race, each at a different time. Ravi is immediately behind Pramod but immediately ahead of Suresh. Alok is immediately ahead of Naresh, who is immediately ahead of Pramod. Gaurav is immediately behind Lalit, who is second from the last. Lalit is immediately behind Suresh.

Who is at the third position from the front?



• Question No. 17

Study the given diagram carefully and answer the question. The numbers in different sections indicate the number of persons.



How many male Doctors are Authors?



#### **Options :**

1. 20

2. 8

3. 10

- 4.16
- 5.

Answer : 10

# • Question No. 18

Two statements are given below and these are labelled as Assertion (A) and Reason (R).

Assertion (A): The life span of population has increased in India since independence.

Reason (R): The medical field has advanced and now have prevention and cure for diseases like Smallpox, Malaria that accounted for high percentage of deaths earlier.

Select correct answer with the help of code.

## **Options :**

1. Both (A) and (R) are true but (R) is not the correct explanation of (A)

- 2. (A) is true but (R) is false
- 3. (A) is false but (R) is true
- 4. Both (A) and (R) are true and (R) is correct explanation of (A)
- 5.

Answer : Both (A) and (R) are true and (R) is correct explanation of (A)

• Question No. 19

A statement is followed by two Assumptions numbered (I) and (II). Consider the statement and assumptions and decide which of the given assumptions is/are implicit in the statement.

Statement:



The literacy rate in PQR-town is abysmally low due to lack of schools and trained teachers.

#### Assumptions:

- (I) Nobody in the town is educated.
- (II) Due to lack of education, the citizens are poor in this town.

#### **Options :**

- 1. Only Assumption (II) is implicit
- 2. Both Assumptions (I) and (II) are implicit
- 3. Neither Assumption (I) nor (II) is implicit
- 4. Only Assumption (I) is implicit
- 5.
- Answer : Only Assumption (I) is implicit
- Question No. 20

Two statements have been given followed by two conclusions (I) and (II). Assuming the statements to be true, even if they seem to be at variance from commonly known facts, decide which of the given conclusions logically

follow(s) from the given statements.

Statements:

- (1) Some books are pencils
- (2) Some pencils are erasers.

Conclusions:

(I) Some erasers are books.

(II) No book is eraser.

#### **Options :**

1. Only conclusion (II) follows



- 2. Both conclusions (I) and (II) follow
- 3. Either conclusion (I) or (II) follows
- 4. Only conclusion (I) follows
- 5.

Answer : Either conclusion (I) or (II) follows

• Question No. 21

If 'N' is the greatest four digit number which when divided by 27, 6, 8 and 9 Leaves in each case the same remainder of 5, then the sum of the digits of 'N' is \_\_\_\_\_.



The compound interest on a certain amount for 2 years at 4% per annum is ₹ 1,020, if interest is compounded annually. Find the simple interest on that amount for 2 years at 4% per annum?

#### **Options :**

1. ₹ 850
 2. ₹ 950
 3. ₹ 1,000
 4. ₹ 800
 5.

Answer : ₹ 1,000



• Question No. 23

Amit sold an electric-iron for ₹ 2,656 after giving a discount of 17% on the marked price. Had he not given the discount, he would have earned a profit of 28%. What is the cost price (in ₹) of the electric iron?

**Options :** 

1. 2250

2. 2500

3. 2675

4. 1800

5.

Answer : 2500

• Question No. 24  $(4^{38} + 4^{40} - 4^{39} +$ 

is divisible by which one of the following?

**Options :** 



Answer : 7

• Question No. 25

Anju spends 16% of her monthly income on rent, 22% of it on groceries, 14% of it on children's education and 50% of the remaining on other items. If ₹ 22,852 is left with her at the end of the month, then what is her monthly income (in, ₹)?



1. 116020 2. 98,500 3. 99,000

4. 90,450

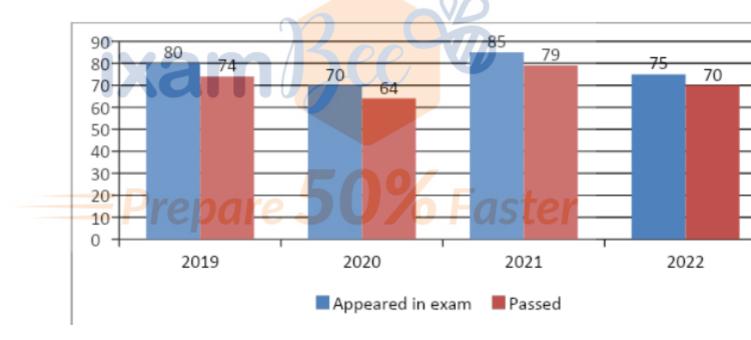
5.

Answer : 116020

• Question No. 26

Study the given graph carefully and answer the given question.

The graph shows the number of students appeared and passed in class XI final exams in a school in different year



In which year the pass percentage is the highest?

[Pass percentage (No. of students passed/Number of students appeared in exam) x 100]

# **Options :**

1. 2020

2. 2021

3. 2022



4. 2019

5.

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Answer : 2022
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• Question No. 27

₹ 27,600 is distributed among Thomas, David and Vijay in such a manner that 1/7 of the share of Thomas, 1/3 rd of the share of David and 1/2 of the share of Vijay are equal. Find the sum of the shares of Thomas and Vijay.



• Question No. 28

A boat can go 15 km upstream and 21 km downstream in 2 hours. If the speed of the stream is 3 km/h, then the time taken (in hours) by the boat to go 21 km upstream and 15 km downstream is:

**Options :** 

1. 2(4/35)
2.3

- 3. 3(/1/4)
- 4. 2(1/2)
- 5.

Answer : 2(4/35)

• Question No. 29



A chemist prepared 50 grams of a medicine by mixing two ingredients P and 'Q, Rate of 'P' is ₹150 per 10 gm and that of 'Q' is ₹ 500 per 100 gm. 'P' and 'Q are mixed in such a way that the cost of the resulting medicine is ₹12 per gm. What is the quantity of 'P' (in grams) in the medicine?

## **Options :**

1. 20 2. 25 3. 35 4. 15

5.

Answer: 35

• Question No. 30

A five digit number 2A78B, is divisible by 55. What is the difference between the maximum and minimum possible value of (A+B)?

#### **Options :**



Answer : 10

• Question No. 31

The average salary of 28 employees is recorded as ₹ 16,584. If the salary of an employee with value ₹14,526 was entered Wrongly as ₹ 41,238, then the corrected average is

## **Options :**

1. 15630



2. 15532 3. 14480 4. 16238 5.

Answer : 15630

• Question No. 32

Abhinav bought some pencils for ₹ X. He sold 20% of pencils at 25% loss, one third at 20% profit and the remaining at 25% profit. If the total profit earned by him on selling all the pencils is ₹248, then find the value of X (in₹)



If the numerator of a fraction is decreased by 20% and the denominator of the same fraction is increased by 30%, then what fraction of the old is the new fraction ?

#### **Options :**

1. 3/2 2. 6/13 3. 8/13 4. 2/3 5.

Answer : 8/13



• Question No. 34

7 liters of milk and 3 litres of water is mixed in an empty bucket 'P. In other empty bucket 'Q' six liters of milk is mixed in 1 liter of water 3 liter of mixture 'P and 4 liters of mixture from bucket 'Q' are mixed in an empty bucket 'R', What is the quantity of water (in liters) in bucket 'R' ?

## **Options :**

- 1.1(33/70) liter
- 2.2(15/70) liter
- 3. 2(29/70) liter
- 4.1(11/70) liter
- 5.

Answer : 1(33/70) liter

• Question No. 35

Seven years ago, the sum of the ages of a mother and her daughter was 46 years. The ratio of their present ages is 3

: 1. What is the present age of the daughter?

#### **Options :**

1. 13 years

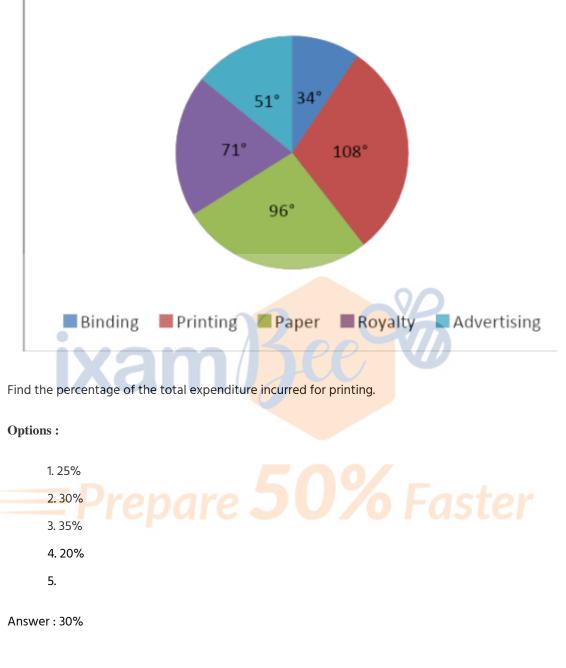
- 2.15 years
- 3. 17 years
- 4. 11 years
- 5.

Answer : 15 years

• Question No. 36

The following chart gives the expenditure incurred by a publisher to bring out a book





• Question No. 37

Ajay, Bablu and Chirag can complete a certain work in 21, 28 and 15 days respectively. Ajay and Chirag started the work while Bablu joined them after 5 days and worked with them till the completion of the work. For how many days Bablu worked?



1. 2(6/7) days
 2. 3(1/2) days
 3. 4 days
 4. 2(1/2) days
 5.

Answer : 2(6/7) days

• Question No. 38

A certain amount of money at simple interest amounts to ₹1,404 in 2 years and to ₹1,560 in 5 years. What is the rate of simple interest per annum ?



• Question No. 39

A fruit seller bought 186 bananas at the rate of ₹72 per dozen. He found that 35 bananas were rotten and could not be sold. He sold the remaining bananas at the rate of ₹8 per piece. What is his percentage gain in the whole transaction?

(Correct to two places of decimal)

## **Options :**

1. 7.59% 2. 8.24%

3. 9.15%



4. 6.26%

5.

Answer : 8.24%

• Question No. 40

$$6\frac{1}{2} \div 3\frac{1}{4}$$
 of  $\frac{1}{3} - \left[\frac{1}{4} - \frac{1}{3}/\frac{1}{4} + \frac{1}{3}\right] \times 4\frac{1}{5} + \frac{2}{5}$  is:

The value of

**Options :** 



Answer:7

Question No. 41

The ratio of number of girls to number of boys is 3 : 2 in a class of 60 students. The average marks scored by the boys in Physics is 72 and the average marks scored by the whole class in Physics is 81. What is the average mark in Physics scored by girls?

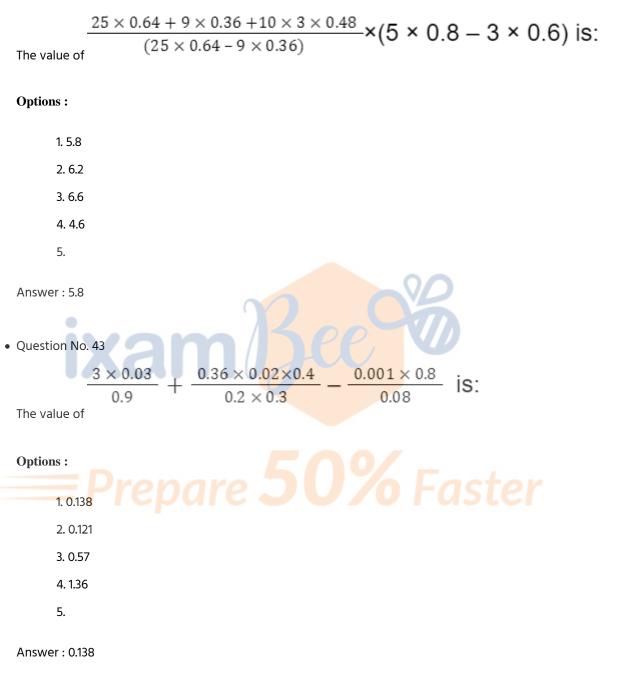
# **Options :**

1. 83 2. 85 3. 87 4. 79 5.

Answer: 87



• Question No. 42



• Question No. 44

The income of Anand is 30% more than the income of Mayank and the income of Radhika is 70% of the combined income of Anand and Mayank. By what percentage is the income of Radhika more than that of Anand? (Correct to one decimal place)



#### **Options :**

1. 19.6

2. 21.8

3. 23.8

4. 16.5

5.

Answer : 23.8

## • Question No. 45

yoti, Kavya, Shivam and Manish start walking from the same point in the same direction around a rectangular track and each one of them completes one round in 180 seconds, 270 seconds, 360 seconds and 240 seconds respectively. After how much time will they all meet again at one point ?



• Question No. 46

Working 10 hours a day, Jagan can complete a work in 12 days while working 8 hours a day, Magan can complete the same work in 9 days. If Jagan and Magan work together 6 hours a day, then in how many days will they complete the original work?

## **Options :**

1. 7(1/2) 2. 7(1/4)

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3. 8(1/4) 4. 6(1/2) 5.

Answer : 7(1/2)

• Question No. 47

Rohan's present age is 3/7 times the age of his mother. After five years, he will be one- half of the age of his mother. How old is his mother at present?



Number of New admission and number of TC issued in four schools M, N, O and P in different years are given in the table.



Detail of New Admissions and TC issued								
	2017 2020	2018				2	2019	
S c h o I	Ne w Ad mis sio n	T C Is su e d	New Admis sion	TC Issu ed	New Adm issio n	TC Iss ued	New Adm issio n	
Μ	80	55	76	59	88	79	82	
Ν	85	68	88	84	82	65	79	
0	75	49	78	69	78	63	81	
Ρ	82	67	80	<mark>/ 71</mark>	83	72	79	

During 2018 to 2020, which school has seen the maximum increase in the number of students?

**Options :** 



• Question No. 49

Aman takes 36 minutes more than Sudhanshu to cover a distance of 130 km. If Aman doubles his speed, he takes 42 minutes less than Sudhanshu to cover the same distance. To cover the distance of 195 km, how much time (in hours) will Sudhanshu take with his same speed?



1. 2(1/4) 2. 2 (3/4) 3. 3 4. 2 5.

Answer: 3

• Question No. 50

₹ 1,800 is divided among Nitin, Tushar and Gitanjali. The share of Gitanjali is 5/4 of the sum of the shares of Nitin and Tushar. What is the share of Gitanjali?



• Question No. 51

Choose the option in which the given sentence has been changed into passive voice

I wrote this book

- 1. This book has been written by me
- 2. This book was written by me.
- 3. This book is being written by me.
- 4. This book had been written by me.
- 5.



Answer : This book was written by me.

• Question No. 52

Fill in the blank in the following sentence with the help of the given options.

We had completed our paper when the bell \_\_\_\_\_.

**Options :** 

- 1. had rung
- 2. had been rung
- 3. was ringing
- 4. rang
- 5.
- Answer : rang
- Question No. 53

Fill in the blanks in the following sentences with the help of given options.

Shashi is \_\_\_\_\_ honest girl who helped me. Options : 1. an 2. the 3. no article 4. a 5. Answer : an

• Question No. 54

Fill in the blanks in the following sentences with the help of given options.



Either you or Ram \_\_\_\_\_to help me.

#### **Options :**

- 1. are
- 2. were
- 3. has
- 4. have
- 5.

Answer : have

• Question No. 55

Choose the option in which the following words/phrases can be rearranged to form a correct sentence.

- (A) a piece of bread
- (B) driven by
- (C) stole a
- (D) hunger he
- **Options :**

1. (B), (D), (A), (C) 2. (C), (D), (A), (B) 3. (B), (D), (C), (A) 4. (A), (C), (B), (D) 5.

Answer : (B), (D), (C), (A)

• Question No. 56

Identify the part of the sentence which has an error in it.



He told me (A)/ yesterday that he (B)/ will help me. (C)/ No error (D) (A) (B) (C) (D) **Options :** 1. C 2. B 3. A 4. D 5. Answer : D • Question No. 57 Fill in the blanks in the following sentences with the help of given options. In the summer season, the mango tree \_\_\_\_\_fresh fruit. **Options :** 1. brings out 2. brings forth 3. brings in 4. brings on 5. Answer : brings forth • Question No. 58 Fill in the blanks in the following sentences with the help of given options. After a gap of two years, he has decided to \_\_\_\_\_to teaching.



1. go back

2. go off

3. go along

4. go on

5.

Answer : go back

• Question No. 59

Familiarity breeds contempt.

Which one of the following words is nearly opposite in meaning to the bold one



• Question No. 60

I have heard rumours, but nothing definite

Which of the following words can correctly replace the bold one in the above sentence?

- 1. vague
- 2. precise
- 3. large
- 4. small
- 5.



Answer : vague

## Direction:

भारत कृष पि्रधान देश है। यहाँ का कसिान कठनि परश्रिम करता है। इसीलएि हमारा देश अन्न उत्पादन में आत्मनरिभर है। हरति क्रांत कृषकों के कठनि परश्रिम से ही संभव हुई है। वर्तमान समय में अनेक सरकारी घोषणाओं के कार्यान्वयन से कसिानों को काफी लाभ पहुँचा है। भारतीय श्रमकि अपनी कड़ी मेहनत से वश्वि के अनेक देशों में धनोपार्जन कर रहे हैं और भारत की छवकिो सुंदर बना रहे हैं। संसार के बड़े - बड़े धन - कुबेर नरितर श्रम से ही असीम संपत्त कि स्वामी बने हैं। दुनयाि का अरबपत हिनरी फोर्ड एक सामान्य मैकेनकि था पर अपनी कड़ी मेहनत और लगन से आज पूरे वश्वि में प्रसदि्ध है। गरीबी की हालत में भी यदश्रिम जुड़ जाए तो सफलता नशि्चति मलिती है।

• Question No. 61

संसार के बड़े बड़े धन - कुबेर असीम संपत्त कि स्वामी कैसे बने हैं ?

#### **Options** :

- १. कठनि शुरम करके
- २. अधकिाधकि उत्पादन करके
- 3. अपने सामान को महँगे दामों पर बेचकर
- 4. बैंकों से सस्ती ब्याज पर ऋण लेकर

Answer : कठनि शरम करके

## Direction:

भारत कृष पि्रधान देश है। यहाँ का कसिान कठनि परश्रिम करता है। इसीलएि हमारा देश अन्न उत्पादन में आत्मनरि्भर है। हरति क्रांत कृषकों के कठनि परश्रिम से ही संभव हुई है। वर्तमान समय में अनेक सरकारी घोषणाओं के कार्यान्वयन से कसिानों को काफी लाभ पहुँचा है। भारतीय श्रमकि अपनी कड़ी मेहनत से वश्वि के अनेक देशों में धनोपार्जन कर रहे हैं और भारत की छवकिो सुंदर बना रहे हैं। संसार के बड़े - बड़े धन - कुबेर नरितर श्रम से ही असीम संपत्त कि स्वामी बने हैं। दुनयाि का अरबपत हिनरी फोर्ड एक सामान्य मैकेनकि था पर अपनी कड़ी मेहनत और लगन से आज पूरे वश्वि में प्रसदि्ध है। गरीबी की हालत में भी यदशि्रम जुड़ जाए तो सफलता नशि्चति मलिती है।

• Question No. 62



# अरबपतहिनरी फोर्ड था -

# **Options :**

१. कारीगर

२. सामान्य मैकेनकि

३. मलि मालकि

4. गरीब

5.

Answer : सामान्य मैकेनकि

# Direction:

भारत कृष पि्रधान देश है। यहाँ का कसिान कठनि परश्रिम करता है। इसीलपि हमारा देश अन्न उत्पादन में आत्मनरि्भर है। हरति क्रांत कृषकों के कठनि परश्रिम से ही संभव हुई है। वरतमान समय में अनेक सरकारी घोषणाओं के कार्रयान्वयन से कसिानों को काफी लाभ पहुँचा है। भारतीय श्रमकि अपनी कड़ी मेहनत से वशि्व के अनेक देशों में धनोपार्जन कर रहे हैं और भारत की छवकिो सुंदर बना रहे हैं। संसार के बड़े - बड़े धन - कुबेर नरितर श्रम से ही असीम संपत्त कि स्वामी बने हैं। दुनयाि का अरबपत हिनरी फोरड एक सामान्य मैकेनकि था पर अपनी कड़ी मेहनत और लगन से आज पूरे वश्वि में प्रसदि्ध है। गरीबी की हालत में भी यदशिरम जुड़ जाए तो सफलता नशि्चति मलिती है।

# • Question No. 63 repare 50% Faster

जीवन में सफलता का मलिना नशि्चति है यदिः

## **Options :**

- १. कड़ी मेहनत की जाए
- २. ईमानदारी से काम हो
- 3. दूसरों की मदद मलि
- 4. गरीबी की हालत में भी यदशिरम जुड़ जाए
- 5.

Answer : गरीबी की हालत में भी यदशि्रम जुड़ जाए

• Question No. 64



वर्तनी की दृष्टसि नमि्नलखिति में कौन - सा शब्द अशुद्ध है ?

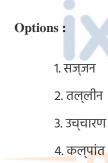
# **Options :**

- १. कनषि्ठ
- २. दक्षणि
- 3. अभीष्ट
- ४. धोका
- 5.

Answer : धोका

• Question No. 65

नमि्नलखिति में व्यंजन संधविाला शब्द नही है :



Answer : कल्पांत

5.

• Question No. 66

नमि्नलखिति में ' भौरा का पर्यायवाची नहीं है :

- १. मधुकर
- २. भृंग
- ३. वधिु
- ४. मधुप
- 5.



Answer : वधिु

• Question No. 67

नमि्नलखिति वलिोमार्थी शब्द - युग्मों में असंगत है :

# **Options :**

- १. नरि्बल सबल
- २. नदिा स्तुत
- ३. आवरि्भाव तरिोभाव
- ४. ध्वंस वधि्वंस
- 5.
- Answer : ध्वंस वध्विंस
- Question No. 68

' टोपी उछालना ' मुहावरे का सटीक अर्थ है :

## **Options :**

- १. खुशी मनाना
- 2. उपाध मिलिने पर आनंद लेना
- ३. बुरा-भला कहना
- ४. कसीि का अपमान करना
- 5.

Answer : कसिी का अपमान करना

• Question No. 69

नमि्नलखिति में कौन - सा वकिल्प सही नही है ?

**Options :** 

१. जसिका कोई शतरु न हो - अजातशतरु

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२. जो गनिा ना जा सके - नगण्य ३. जो कहा. ना जा सके - अकथनीय ४. जसिकी उपमा हो - अनुपम 5.

Answer : जसिका कोई शतरु न हो - अजातशतरु

• Question No. 70

जसि समास में पहला शब्द प्रधान होता है , उसे कहते हैं :

## **Options :**

- १. तत्पुरुष समास
- २. कर्मधारय समास
- ३. द्वन्द्व समास
- 4. अव्ययीभाव समास
- 5.

Answer : अव्ययीभाव समास

Question No. 71

What characters should you prefer and use in a password to make it a stronger one?

## **Options :**

- 1. Combination of alphabets and digits
- 2. Combination of alphabets and special characters
- 3. Combination of alphabets, digits and special characters
- 4. Only alphabets
- 5.

Answer : Combination of alphabets, digits and special characters

Question No. 72



Which of the following is not one of the standard file extensions of an image file?

#### **Options :**

- 1. .bmp
- 2. .jpg
- 3. .png
- 4. .wav
- 5.

Answer : .wav

• Question No. 73

Which of the following is not the largest memory and compare to the other available options?



Answer : Terabyte

• Question No. 74

Which of the following is an example of a popular web browser?

- 1. Microsoft Excel
- 2. Microsoft Access
- 3. Microsoft Edge
- 4. Microsoft Office
- 5.



Answer : Microsoft Edge

• Question No. 75

Which software, generally preferred most, out of the following options, to write a formal leave application with basic text and paragraph formatting (bold, italics, underline, etc.) ?

**Options :** 

- 1. MS Word
- 2. Adobe Premiere
- 3. Tally
- 4. MS Excel
- 5.
- Answer : MS Word
- Question No. 76

Which of the following is not a cloud storage service device?

## **Options :**

2. iCloud

1. One Drive

- 3. Google Drive
- 4. Floppy Drive
- 5.

```
Answer : Floppy Drive
```

• Question No. 77

Which type of network mostly we build, when two or more branches of an Organisation, situated in different countries, are connected together using internet?



1. WAN

2. PAN

3. LAN

4. MAN

5.

Answer : WAN

• Question No. 78

A user communicates with a computer with the help of:

## **Options :**

- 1. Input devices only
- 2. Output devices only
- 3. Input and Output devices
- 4. RAM
- 5.

Answer : Input and Output devices

Question No. 79

In computers, RAM stands for:

### **Options :**

- 1. Read Access Memory
- 2. Random Across Memory
- 3. Random Access Memory
- 4. Read across Memory
- 5.

Answer : Random Access Memory



• Question No. 80

Which of the following is not an example of Operating System?

## **Options :**

1. Android

- 2. Linux
- 3. iOS
- 4. MS Access
- 5.

Answer : MS Access

• Question No. 81

2023 has been declared as the International year for which food grain which is known to be climate resilient and aligns with sustainable development goals of the UN ?

#### **Options :**

1. Millet 2. Wheat 3. Jute 4. Maize 5.

Answer : Millet

• Question No. 82

Which of the following methods is used to separate the colloidal particles?

- 1. Centrifugation
- 2. Sedimentation



- 3. Filtration
- 4. Decantation
- 5.
- Answer : Centrifugation
- Question No. 83

Who won the Best FIFA Men's player award for the year 2022 ?

#### **Options :**

- 1. Christiano Ronaldo
- 2. Kylian Mbappe
- 3. Lionel Messi
- 4. Karim Benzema

```
Answer : Lionel Messi
```

5.

• Question No. 84

Which of the following doctrines evolved by the Indian judiciary acts as a specific limitation on the powers of the Parliament to amend the Constitution?

## **Options :**

- 1. The Doctrine of Precedent
- 2. Doctrine of Severability
- 3. The Basic Structure Doctrine
- 4. The Doctrine of Eclipse
- 5.

Answer : The Basic Structure Doctrine

• Question No. 85



What's the term used in National Education Policy 2020, to refer to the regulatory name work to ensure integrity transparency and resource efficiency of the educational system through audit and public disclosure while encouraging innovation and out-of- the box ideas through autonomy, good governance and empowerment ?

#### **Options :**

- 1. 'Straight but Tight'
- 2. 'Weight and Tight'
- 3. 'Straight and Light'
- 4. 'Light but Tight'
- 5.

Answer : 'Light but Tight'

• Question No. 86

K.B Nepali won the Sahitya Akademi Award 2022 in Nepali language for which of the following works?

#### **Options :**

- 1. Khatmau
- 2. Saino
- 4. Champak

3. Chhe Roopak

5.

Answer : Saino

• Question No. 87

Assertion (A): The year 2020 saw a very high rate of inflations which went beyond the RBI's inflation upper tolerance limit of 6 percent.

Reason (R): One of the reasons for the high inflation in 2020 was the Covid induced demand chain disruptions when the supply chain for essential goods remained unaffected.

Choose the correct answer from the codes below:

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### **Options :**

- 1. Neither (A) nor (R) is correct
- 2. (A) is correct but (R) is wrong
- 3. (A) is wrong but (R) is correct
- 4. Both (A) and (R) are correct
- 5.

Answer : Neither (A) nor (R) is correct

• Question No. 88

Which of the following element's atomicity is Diatomic?



• Question No. 89

The twelve (12) eVidya TV channels based on the line of One Class One Channel for class 1 to 12 to air educational content related to the respective classes is an initiative of which of the following?

- 1. Amrut eVIDYA
- 2. SWAYAM
- 3. PM eVIDYA
- 4. DIKSHA
- 5.



Answer : PM eVIDYA

• Question No. 90

The writings of which of the following thinkers are believed to have inspired the revolutionaries during the French Revolution in the late 18th century?

- (a) Rousseau
- (b) Voltaire
- (c) Martin Heidegger
- (d) John Stuart Mill

Choose the correct answer from the code below.

# **Options** :

- 1. Only (a) and (b)
- 2. Only (a)
- 3. Only (a) and (d)

4. Only (b) and (c)

Answer : Only (a)

5.

• Question No. 91

Every supplier shall be liable to be registered under Central Goods & Services Act, 2017 in the State or Union Territory, other than special category State, from where he makes a taxable supply of goods or service or both, if his aggregate turnover in a financial year exceeds:

- 1. ₹ 15,00,000
- 2. ₹ 20,00,000
- 3. ₹ 25,00,000



4. ₹ 30,00,000

5.

Answer : ₹ 20,00,000

• Question No. 92

Goods costing ₹ 60,000 sold to Manish at a profit of 25% on sales less Trade Discount @ 5%.

Calculate the amount to be shown in Sales Account:

# **Options :**

1. ₹ 77,000
 2. ₹ 76,000
 3. ₹ 71,250
 4. ₹ 75,000

Answer : ₹ 76,000

5.

Question No. 93

Which of the following pair is wrongly matched?

### **Options :**

- 1. Financial Statements: Final Accounts
- 2. Trading and Profit & Loss Account: Income Statement
- 3. Balance Sheet: Position Statement
- 4. Funds Flow Statement: Cash Flow Statement

5.

Answer : Funds Flow Statement: Cash Flow Statement

• Question No. 94



Which of the following is considered as nominal account?

#### **Options :**

- 1. Copyright
- 2. Goodwill
- 3. Trademark
- 4. Rent
- 5.

Answer : Rent

• Question No. 95

The portion of the uncalled capital, which can be called only at the time of winding up of the company, is known



Answer : Reserve Capital

• Question No. 96

Anil and Baldev are partners sharing profit and losses in the ratio of 3: 2. Anil's capital is ₹ 60,000 and Baldev's capital is ₹ 30,000 before adjustment of Revaluation loss of ₹ 14,000 and General Reserve of ₹ 24,000. They admitted Chandramani as a new partner and agreed to give him 1/5 share of profits. Chandramani will bring proportionate capital. Calculate the capital of Chandramani:

## **Options :**

1. ₹ 29,000



2. ₹ 22,500
 3. ₹ 24,000
 4. ₹ 25,000
 5.

Answer : ₹ 25,000

• Question No. 97

Which of the following is not an accounting equation?

#### **Options :**

Liabilities = Assets - Capital
 Assets = Liabilities - Capital
 Assets - Liabilities = Capital
 Assets = Liabilities + Capital
 5.

Answer : Assets = Liabilities – Capital

### Question No. 98

Journal entry is not made for which of the following?

### **Options :**

- 1. Rebate
- 2. Commission
- 3. Trade Discount
- 4. Cash Discount
- 5.

Answer : Trade Discount

• Question No. 99



In the absence of Partnership Deed, partners are entitled to:

#### **Options :**

- 1. Profit sharing in the ratio of capital
- 2. Salary
- 3. Commission
- 4. Interest on loans and advances
- 5.

Answer : Interest on loans and advances

• Question No. 100

Who generates contract on GeM?



Answer : Buyer

• Question No. 101

Advance amount received from customers is not considered as sale. It is based on which concept?

- 1. Conservatism
- 2. Consistency
- 3. Accrual
- 4. Money Measurement
- 5.



Answer : Accrual

• Question No. 102

The written down value of Machinery is ₹ 12,00,000. The original cost of the Machinery is ₹ 20,00,000. It is sold for ₹ 24,00,000 during the year 2022-23. The result is:

**Options :** 

- 1. Capital Profit ₹ 12,00,000
- 2. Capital Profit ₹ 24,00,000
- 3. Revenue Profit ₹ 12,00,000
- 4. Capital Profit ₹ 4,00,000 and Revenue Profit ₹ 8,00,000

5.

- Answer : Capital Profit ₹ 4,00,000 and Revenue Profit ₹ 8,00,000
- Question No. 103

Which of the following formulae is correct for calculation of Cost of Goods Sold?

### **Options :**

- 1. Opening Stock + Purchases + Direct Expenses Closing Stock
- 2. Sales Net Profit
- 3. Opening Stock + Purchases + Direct Expenses + Closing Stock
- 4. Purchases + Direct Expenses
- 5.

Answer : Opening Stock + Purchases + Direct Expenses - Closing Stock

• Question No. 104

Section 28 to 44 D of the Income Tax Act, 1961 is related with:



```
1. Income from Capital Gain.
```

2. Income from House Property.

- 3. Income from Salary.
- 4. Profits & Gains from Business & Profession.

5.

Answer : Profits & amp; Gains from Business & amp; Profession.

• Question No. 105

The depreciation of assets is computed on their:

#### **Options :**

- 1. Book value.
- 2. Market Value.
- 3. Book Value or Market Value, whichever is less.
- 4. Scrap value.
- 5.

Answer : Book value.

• Question No. 106

How many parties are involved in a Bill of Exchange?

#### **Options :**

1. 5	
2.	4
3.	3
4.	2
5.	

Answer: 3



• Question No. 107

Which of the following is a direct tax?

## **Options :**

1. VAT

- 2. Excise Duty
- 3. Goods & Service Tax
- 4. Income Tax
- 5.

Answer : Income Tax

• Question No. 108

Amount paid for stationery during 2022-23₹ 80,000Creditors for Stationery on March, 31, 2023₹ 7,200Stationery spoiled during the year 2022-23₹ 2,400Stock of Stationery on March 31, 2023₹ 8,000

How much amount of Stationery will be shown in the Income & Expenditure Account for the year ended on March

31, 2023 ?

## **Options :**

1. ₹ 72,000
 2. ₹ 79,400
 3. ₹ 76,800
 4. ₹ 87,200
 5.

Answer : ₹ 76,800



• Question No. 109

Opening Stock	₹ 2,00,000
Closing Stock	₹ 2,20,000
Purchases during the year	₹ 14,00,000

Goods are sold at a profit of 30% on cost. Calculate 'Revenue from operations'.

### **Options :**

- 1. ₹ 24,20,000
  2. ₹ 18,20,000
  3. ₹ 17,94,000
  4. ₹ 20,84,000
  5.
  Answer : ₹ 17,94,000
  Question No. 110
  Which of the following account has a Credit Balance?
  Options :

  1. Return Inward
  2. Carriage Inward
  - 3. Carriage Outward
  - 4. Return Outward
  - 5.

Answer : Return Outward

• Question No. 111

The 'Goods and Service Tax Act came into force on :



### **Options :**

1. April 1, 2017

- 2. April 1, 2018
- 3. July 1, 2017
- 4. July 1, 2018
- 5.

Answer : July 1, 2017

### • Question No. 112

Goods can be purchased through GeM without inviting quotations on the basis of a certificate to be recorded by the competent authority up to the value of ₹:



Answer : 25,000

• Question No. 113

The liability of a sole proprietor is:

- 1. Decided by the sole proprietor
- 2. Unlimited
- 3. Limited
- 4. Undecided
- 5.



Answer : Unlimited

• Question No. 114

The form of Annual Financial Statement and Demand for Grants shall be laid down to Parliament by whom?

#### **Options :**

- 1. C & AG of India
- 2. Finance Minister
- 3. Controller General of Accounts
- 4. Chief Controller of Accounts
- 5.

Answer : Finance Minister

• Question No. 115

"Anticipate no profit and provide for all possible losses". It is based on the convention of:

### **Options :**

- 1. Consistency
- 2. Full Disclosure
- 3. Conservatism
- 4. Materiality
- 5.

Answer : Conservatism

• Question No. 116

Opening Stock	₹ 17,000
opening stock	(17,000

Purchases ₹ 61,400

Direct Expenses ₹ 9,600

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Indirect Expenses ₹ 10,400

Closing Stock ₹ 18,000

Calculate the 'Cost of Goods sold'.

# **Options :**

1. ₹ 71,000

- 2.₹98,400
- 3. ₹ 70,000
- 4. ₹ 80,400
- 5.

Answer : ₹ 70,000

• Question No. 117

If the amount of any known liability cannot be determined accurately, then:

## **Options :**

- 1. Provision should be created.
- 2. Provision should not be created.
- 3. Reserve should be created.
- 4. Reserve should not be created
- 5.

Answer : Provision should be created.

• Question No. 118

The profit is 50% on sales. What is its percentage on cost?

## **Options :**

1. 100%

2.75%

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3. 50% 4. 25% 5.

Answer : 100%

• Question No. 119

An amount received from Seema, whose account was previously written off as Bad Debts, should be debited to:

#### **Options :**

- 1. Bad Debts Recovered Account
- 2. Seema's Account
- 3. Cash Account
- 4. Bad Debts Account
- Answer : Cash Account
- Question No. 120

5.

Which of the following is levied by State Government only?

# **Options :**

- 1. Corporate Tax
- 2. Wealth Tax
- 3. Estate Duty
- 4. Entertainment Tax
- 5.

Answer : Entertainment Tax

• Question No. 121



A sole proprietor withdrew ₹ 1,00,000 on January 31, 2023 for his personal use from his business. Calculate interest on Drawings @ 12% p.a. for the year 2022-23.

### **Options :**

1. ₹ 1,000
 2. ₹ 2,000
 3. ₹ 3,000
 4. ₹ 4,000
 5.

Answer : ₹ 2,000

• Question No. 122

The primary function of Audit is:

(i) to verify the accuracy and completeness of accounts.

(ii) to secure that all revenue and receipts collected are brought to accounts under proper head.

(iii) to ensure that all expenditure and disbursements are authorised, vouched and correctly classified.

Which of the above statements are correctly given in the codes below ?

## **Options :**

- 1. (i) & (ii) only
- 2. (ii) & (iii) only
- 3. (i) & (iii) only
- 4. (i), (ii) & (iii)
- 5.

Answer : (i), (ii) & amp; (iii)

• Question No. 123

Which of the following is not considered as a Current Liability?



## **Options :**

- 1. Interest outstanding on Debentures
- 2. Contingent Liability
- 3. Bills Payable
- 4. Trade Creditors
- 5.

Answer : Contingent Liability

#### • Question No. 124

The manager of a firm is entitled to a commission of 5% of Net profit after charging such commission. Net profit before charging commission is ₹ 42,000. Calculate the Commission of Manager.



• Question No. 125

As per General Financial Rules, 2017 who has been given full powers to make their own arrangements for procurement of goods and services, that are not available on GeM?

- 1. Concerned Ministry/Department
- 2. Finance Ministry
- 3. Home Ministry
- 4. Commerce Ministry



5.

Answer : Concerned Ministry/Department

• Question No. 126

If an accounting information is free from errors, then which qualitative characteristic is reflected?

**Options :** 

- 1. Relevance
- 2. Comparability
- 3. Reliability
- 4. Understand ability
- 5.
- Answer : Reliability
- Question No. 127

Under Section 146 of the Companies Act 2013, an auditor has a right to attend any general meeting:

**Options :** 

1. by himself/herself or through his/her authorised representative.

2. by himself/herself or through his/her authorised representative, who is not auditor qualified to be an auditor.

3. by himself/herself only.

4. by himself/herself or through his/her authorised representative, who is qualified to be an auditor.

5.

Answer : by himself/herself or through his/her authorised representative, who is qualified to be an auditor.

• Question No. 128

Ajay draws a bill on Vinay for ₹ 60,000. Vinay accepts it. Ajay endorses it to Chintu in settlement of ₹ 70,000 at 2% discount and the balance in cash. The bill is dishonoured on due date. Calculate the amount by which Ajay is to be



debited in the books of Chintu.

### **Options :**

- 1. ₹ 61,400
- 2. ₹ 60,000
- 3. ₹ 68,600
- 4. ₹ 70,000
- 5.

Answer : ₹ 60,000

• Question No. 129

Depreciation is appearing in the 'Trial Balance' of a firm. At the time of preparing 'Annual Accounts', it should be

shown in:

- **Options** :
  - Profit & Loss Account
     Profit & Loss Account or Balance Sheet
     Balance Sheet
    - 4. Profit & Loss Account and Balance Sheet

5.

Answer : Profit & amp; Loss Account

• Question No. 130

Which of the following transaction will affect the current ratio?

- 1. Debentures issued in consideration of Machinery purchased
- 2. Conversion of Debentures into Equity shares
- 3. Purchased goods on credit
- 4. Goods sold for cash

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5.

Answer : Purchased goods on credit

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