

QP Code: 001B

B

DO NOT OPEN THIS BOOKLET: UNTIL YOU ARE ASKED TO DO SO

TIME ALLOTTED: 60 MINUTES

MAXIMUM MARKS: 75

INSTRUCTIONS

This test booklet contains two sections. The Domain related MCQ and General Aptitude Section. Please note that both the sections have different Question Paper set codes. It is important that both the set codes are mentioned in the relevant portions of OMR sheet without fail.

1. Immediately after the commencement of the examination, you should check that this test booklet does not have any unprinted or torn or missing pages or items, etc. If so get it replaced by a complete test booklet.
2. Please follow instructions in the "Answer Booklet" closely.
3. You have to mark all your responses ONLY on the separate answer sheet (OMR Sheet) provided. See directions in the answer sheet.
4. There is **no negative marking**. You are encouraged to attempt all questions.
5. Marking of multiple answers for the same question, correction by over- writing or scratching will lead to disqualification.
6. There will be no additional rough sheets issued. Do your rough work in the separate space provided herein.
7. Use of Chits, calculator, mobile phones, Bluetooth, Google Glass, GPRS enable electronics, including watch etc., is not allowed. Any candidate who is found using these or having this on his or her person will be disqualified.
8. Reminder: Two set codes (Domain and General Aptitude needs to be separately mentioned in the Answer Booklet).
9. The answer sheets in which set codes of are not mentioned will be treated as invalid.

Set Codes

Domain Booklet Set Code	B
General Aptitude Booklet Set Code	2

Section Wise Number of Questions and their Marking is as follows:

Section	Total Questions	Total Marks
General Aptitude Questions	Q No. 1 to Q No. 25	25 Marks
Domain Questions	Q No. 26 to Q No. 50	50 Marks

All the best!

- 1) Who is the present Education Minister of Bihar?
 - a) Sri Jay Prakash Narayan Yadav
 - b) Sri K.N. Prasad Verma
 - c) Sri Nitish Kumar
 - d) Sri Ashok Choudhary

- 2) _____ is the host of 2018 Commonwealth Games
 - a) Australia
 - b) Canada
 - c) England
 - d) India

- 3) Who is the present Director of Development Management Institute, Patna?
 - a) Sri Anup Mukerji
 - b) Sri Hemnath Rao Hanumankar
 - c) Sri C.V Krishna Murthy
 - d) Sri Niraj Kumar

- 4) _____ District has become the India's first district to have 100% solar-powered health center?
 - a) Kolkata
 - b) Bengaluru
 - c) Chennai
 - d) Surat

- 5) Which of following Indian State/Union Territory has become first in the country to issue e-Stamp papers in all denominations?
 - a) Maharashtra
 - b) Karnataka
 - c) Delhi
 - d) Puducherry

- 6) Look at this series: 36, 34, 30, 28, 24, ...
What number should come next?
 - a) 26
 - b) 22
 - c) 20
 - d) 23

- 7) FAG, GAF, HAI, IAH, _____
 - a) HAK
 - b) JAK
 - c) HAL
 - d) JAI

- 8) If A + B means A is the mother of B; A - B means A is the brother B; A % B means A is the father of B and A x B means A is the sister of B, which of the following shows that P is the maternal uncle of Q?
 - a) Q - N + M x P
 - b) P - M + N x Q
 - c) P + S x N - Q
 - d) Q - S % P

- 9) Introducing a boy, a girl said, "He is the son of the daughter of the father of my uncle." How is the boy related to the girl?
 - a) Brother
 - b) Uncle
 - c) Nephew
 - d) Son-in-law

- 10) One morning Udai and Vishal were talking to each other face to face at a crossing. If Vishal's shadow was exactly to the left of Udai, which direction was Udai facing?
 - a) South
 - b) North
 - c) East
 - d) West

- 21) Java is a _____
- a) Programming Language
 - b) Operating System
 - c) Platform
 - d) Motherboard Chip
- 22) Among the options listed below, which was a part of the very first generation of computers?
- a) Vacuum Tubes and Magnetic Drum
 - b) Magnetic Tape and Transistors
 - c) Integrated Circuits
 - d) All of above
- 23) Microsoft Word is an example of _____
- a) An Operating System
 - b) An Application Software
 - c) A Processing Device
 - d) An Input Device
- 24) Select one of the following to determine the proper procedure for shutting down your desktop computer.
- a) Go to the Start menu and click "Shut Down" and wait for shut down to complete
 - b) Just unplug your computer from the power line
 - c) It's best to never turn off your computer
 - d) To shut down, simply push the lighted button on your processor
- 25) What is the shortcut key of printing a document for computer running on windows environment?
- a) Ctrl + P
 - b) Ctrl + Alt + P
 - c) Ctrl + Shift + P
 - d) Alt + P
- 26) Which of the following is not an Accounting concept?
- a) Realization Concept
 - b) Matching Concept
 - c) Going Concern Concept
 - d) Materiality Concept
- 27) Which of the following statement is false?
- a) Securities premium account cannot be utilized to redeem preference shares
 - b) Public Ltd Company generally issues share for cash
 - c) The forfeited shares should not be issued at a premium
 - d) At the time of forfeiture of shares, securities premium should not be debited with the amount of premium already received
- 28) What is the due date to claim the GST input for the FY 2017-18?
- a) 30th Sep 2018
 - b) 15th Nov 2018
 - c) 31st Oct 2018
 - d) None of the above
- 29) GST audit is mandatory for tax payers whose turnover exceeds Rs _____
- a) 5 crores
 - b) 3crores
 - c) 1 crore
 - d) 2 crores
- 30) Which of the following is not a Depreciation method?
- a) Depletion Method
 - b) Insurance Policy Method
 - c) Revaluation Method
 - d) None of the above

- 31) Which of the following Accounts can be used for transfer to Capital Redemption Reserve Account?
- a) General Reserve Account
 - b) Securities premium account
 - c) Forfeited share Account
 - d) Profit prior to incorporation
- 32) What is the rate of employer's contribution on wages as per ESI rules?
- a) 4.75%
 - b) 1.25%
 - c) 6.25%
 - d) 3.25%
- 33) Records should be retained for a period of _____ months from the last date of filing of annual return for relevant year
- a) 36
 - b) 72
 - c) 48
 - d) 96
- 34) According to Accounting equation, assets are equal to _____
- a) Equities
 - b) Liabilities & Equities
 - c) Liabilities
 - d) None of the above
- 35) In the financial statement, contingent liability is _____
- a) Adjusted
 - b) Not recognized
 - c) Recognized
 - d) None of the above
- 36) What is the maximum amount specified by government as per Gratuity Act?
- a) 30 lakhs
 - b) 15 lakhs
 - c) 10 Lakhs
 - d) 25 lakhs
- 37) As per GST Rules, Reverse Charge Mechanism is not applicable up to which date?
- a) 31st Mar'19
 - b) 30th Sep'19
 - c) 15th Aug'19
 - d) 31st Dec'18
- 38) The concept of conservatism when applied to the balance sheet result in _____
- a) Overstatement of assets
 - b) Understatement of assets
 - c) Overstatement of capital
 - d) None of the above
- 39) GST registration is mandatory for entities whose aggregate annual turnover _____
- a) Is up to Rs 20 lakhs
 - b) Exceeds Rs 20 lakhs
 - c) Exceeds 25 lakhs
 - d) Is up to Rs 30 lakhs
- 40) Which of the following equations best represents a Balance Sheet?
- a) $\text{Assets} = \text{Liabilities} - \text{Share Holders' Equity}$
 - b) $\text{Assets} + \text{Liabilities} = \text{Shareholders' Equity}$
 - c) $\text{Assets} = \text{Liabilities} = \text{Share Holders' Equity}$
 - d) $\text{Assets} = \text{Liabilities} + \text{Share Holders' Equity}$

- 41) For an entity, fixed assets are _____
- Meant for conversion into cash as quickly as possible
 - Kept in the business for use over a long time for earning income
 - Meant for resale
 - None of the above
- 42) GST registration number consists of _____
- 20 digits
 - 17 digits
 - 15 digits
 - 18 digits
- 43) In Accounting, what is the name of asset which is virtually not asset & is valueless but shown in financial statements?
- Fictitious Asset
 - Liquid Asset
 - Wasting Asset
 - Floating Asset
- 44) If revenue from Sales is Rs 4,00,000/-, Cost of goods sold is Rs 31,000/-, Operating expense is Rs 60,000/- , then which of the following is the gross profit?
- Rs 60,000/-
 - Rs 30,000/-
 - Rs 90,000/-
 - Rs 3,40,000/-
- 45) Salaries due for the month of March will appear _____
- Nowhere in the cash book
 - On the receipt side of the cash book
 - On the payment side of the cash book
 - As a contra entry
- 46) Tax payers whose turnover is _____ is not required to mention HSN code on their invoices.
- Above 5 crores
 - Below 5 crores
 - Below 1.5 crores
 - Below 10 crores
- 47) According to Employees Provident Fund Scheme 1952, what is the due date for payment of provident fund?
- 5th of Subsequent month
 - 25th of Subsequent month
 - 10th of Subsequent month
 - 15th of Subsequent month
- 48) When Shares are issued to promoters for the services offered by them, the account that will be debited with the nominal value of shares is _____
- Share Capital Account
 - Asset Account
 - Goodwill Account
 - Preliminary Expenses Account
- 49) As per GST Rules, the input credit claimed in GST has to be mentioned in _____
- GSTR 3B
 - GSTR 2
 - GSTR1
 - GSTR 2A
- 50) From the below options, what is the due date for filing GSTR 1 for current month?
- 18th of next month
 - 10th of next month
 - 20th of next month
 - 15th of Subsequent month

Rough Work

