

## APM

### PROVISIONAL ANSWER KEY

Name of The Post	Assistant Manager (Finance & Accounts), (GMDC),Class-2
Advertisement No	137/2019-20
Preliminary Test Held On	09-01-2021
Que. No.	001-300
Publish Date	11-01-2021
Last Date to Send Suggestion (S)	19-01 -2021

### Instructions / સૂચના

**Candidate must ensure compliance to the instructions mentioned below, else objections shall not be considered: -**

- (1) All the suggestion should be submitted in prescribed format of suggestion sheet Physically.
- (2) Question wise suggestion to be submitted in the prescribed format (Suggestion Sheet) published on the website.
- (3) All suggestions are to be submitted with reference to the Master Question Paper with provisional answer key (Master Question Paper), published herewith on the website. Objections should be sent referring to the Question, Question No. & options of the Master Question Paper.
- (4) Suggestions regarding question nos. and options other than provisional answer key (Master Question Paper) shall not be considered.
- (5) Objections and answers suggested by the candidate should be in compliance with the responses given by him in his answer sheet. Objections shall not be considered, in case, if responses given in the answer sheet /response sheet and submitted suggestions are differed.
- (6) Objection for each question shall be made on separate sheet. Objection for more than one question in single sheet shall not be considered & treated as cancelled.

**ઉમેદવારે નીચેની સૂચનાઓનું પાલન કરવાની તકેદારી રાખવી, અન્યથા વાંધા-સૂચન અંગે કરેલ રજૂઆતો ધ્યાને લેવાશે નહીં**

- (1) ઉમેદવારે વાંધા-સૂચનો નિયત કરવામાં આવેલ વાંધા-સૂચન પત્રકથી રજૂ કરવાના રહેશે.
- (2) ઉમેદવારે પ્રશ્નપ્રમાણે વાંધા-સૂચનો રજૂ કરવા વેબસાઈટ પર પ્રસિધ્ધ થયેલ નિયત વાંધા-સૂચન પત્રકના નમૂનાનો જ ઉપયોગ કરવો.
- (3) ઉમેદવારે પોતાને પરીક્ષામાં મળેલ પ્રશ્નપુસ્તિકામાં છપાયેલ પ્રશ્નક્રમાંક મુજબ વાંધા-સૂચનો રજૂ ન કરતા તમામ વાંધા-સૂચનો વેબસાઈટ પર પ્રસિધ્ધ થયેલ પ્રોવિઝનલ આન્સર કી (માસ્ટર પ્રશ્નપત્ર)ના પ્રશ્ન ક્રમાંક મુજબ અને તે સંદર્ભમાં રજૂ કરવા.
- (4) માસ્ટર પ્રશ્નપત્ર માં નિર્દિષ્ટ પ્રશ્ન અને વિકલ્પ સિવાયના વાંધા-સૂચન ધ્યાને લેવામાં આવશે નહીં.
- (5) ઉમેદવારે જે પ્રશ્નના વિકલ્પ પર વાંધો રજૂ કરેલ છે અને વિકલ્પ રૂપે જે જવાબ સૂચવેલ છે એ જવાબ ઉમેદવારે પોતાની ઉત્તરવહીમાં આપેલ હોવો જોઈએ. ઉમેદવારે સૂચવેલ જવાબ અને ઉત્તરવહીની જવાબ ભિન્ન હશે તો ઉમેદવારે રજૂ કરેલ વાંધા-સૂચન ધ્યાનમાં લેવાશે નહીં.
- (6) એક પ્રશ્ન માટે એક જ વાંધા-સૂચન પત્રક વાપરવું. એક જ વાંધા-સૂચન પત્રકમાં એકથી વધારે પ્રશ્નોની રજૂઆત કરેલ હશે તો તે અંગેના વાંધા-સૂચનો ધ્યાને લેવાશે નહીં.

001. હિમાલયની શિવાલિક પર્વત હારમાળામાં નીચેના પૈકી શું આવેલું છે ?  
 (A) રાનીખેત (B) નાથુ લા  
 (C) દહેરાદૂન (D) બદરીનાથ
002. નીચેના વિધાનોમાંથી કયું વિધાન / ક્યાં વિધાનો સાચું / સાચાં છે ?  
 (1) લોખંડ અને તાંબુ આગ્નેય ખડકોમાંથી મળે છે.  
 (2) કોલસો અને ખનિજ તેલ રૂપાંતરિત ખડકોમાંથી મળે છે.  
 (3) આરસપહાણ અને હીરા પ્રસ્તર ખડકોમાંથી મળે છે.  
 (A) 1 અને 3 (B) માત્ર 1  
 (C) 2 અને 3 (D) 1, 2 અને 3
003. દ્વીપકલ્પીય નદીઓમાં સૌથી મોટી નદી કઈ છે ?  
 (A) ગોદાવરી (B) નર્મદા  
 (C) કૃષ્ણા (D) કાવેરી
004. 2011 ની વસ્તી ગણતરી અનુસાર ગુજરાતમાં શહેરોની સંખ્યા કેટલી થઈ છે ?  
 (A) 242 (B) 305  
 (C) 318 (D) 348
005. ભારતની વર્ષ 2011 ની વસ્તી ગણતરી અનુસાર ગુજરાત રાજ્યનો વસ્તીની સંખ્યાની દૃષ્ટિએ કેટલામો ક્રમ છે ?  
 (A) 9મો (B) 10મો  
 (C) 12મો (D) 14મો
006. ભારતના કેટલા રાજ્યો ચીનની સરહદ સાથે જોડાયેલા છે ?  
 (A) ત્રણ (B) ચાર  
 (C) પાંચ (D) બે
007. નીચેના વિકલ્પ પૈકી કયો વિકલ્પ ખોટો છે ?  

<u>બંધ</u>	-	<u>નદી</u>
(1) પોચમપાડ	-	ગોદાવરી
(2) શ્રી શૈલમ	-	કૃષ્ણા
(3) નિમ્બો બાજગો	-	ચિનાબ
(4) ટિહરી	-	ભાગીરથી

 (A) 1 (B) 2  
 (C) 3 (D) 4
008. નીચેના વાક્યો ચકાસો :  
 (1) કોરોનેશન પુલ તીસ્તા નદી પર આવેલ છે.  
 (2) સિગ્નેચર પુલ યમુના નદી પર આવેલ છે.  
 (A) બંને વિધાનો સાચાં છે. (B) બંને વિધાનો ખોટાં છે.  
 (C) વિધાન (1) સાચું અને (2) ખોટું છે. (D) વિધાન (1) ખોટું અને (2) સાચું છે.
009. કૃષિકાલ ધોધ નીચેના પૈકી કયા રાજ્યમાં છે ?  
 (A) ગોવા (B) કર્ણાટક  
 (C) કેરાલા (D) ઓરિસ્સા

010. હિમાલય કેટલી સમાંતર પર્વતશ્રેણીઓથી બન્યો છે ?  
 (A) ચાર (B) બે  
 (C) ત્રણ (D) પાંચ
011. લક્ષદ્વીપ સમૂહના 36 દ્વીપ પૈકી કેટલા દ્વીપ પર માનવવસ્તી જોવા મળે છે ?  
 (A) 15 (B) 16  
 (C) 21 (D) 10
012. આપણા દેશમાં થતા કુલ વરસાદના ..... ભાગ દક્ષિણ-પશ્ચિમ મોસમી પવનોની ઋતુ દરમિયાન પ્રાપ્ત થાય છે ?  
 (A) 2/5 (B) 1/2  
 (C) 3/4 (D) 3/5
013. વિશ્વ વારસાના સ્થળોમાં નીચેના પૈકી કોનો સમાવેશ થયેલ છે ?  
 (A) આગ્રાનો કિલ્લો (B) છત્રપતિ શિવાજી ટર્મીનસ  
 (C) કોણાર્ક સૂર્ય મંદિર (D) ઉપરના ત્રણેયનો
014. સમાચાર પત્ર 'અમૃત બાઝાર પત્રિકા' ના સંસ્થાપક નીચેના પૈકી કોણ હતા ?  
 (A) બંકિમચન્દ્ર ચેટર્જી (B) ઈશ્વરચન્દ્ર વિદ્યાસાગર  
 (C) મોતીલાલ ઘોષ (D) માર્શમેન
015. લોથલ સ્થળના ઉત્ખનનકર્તા પુરાતત્ત્વવિદ નીચેના પૈકી કોણ હતા ?  
 (A) વી. કે. થાપર (B) એસ. એમ. તલવાર  
 (C) બી. બી. લાલ (D) રખાલદાસ બેનર્જી
016. નોકરેક રાષ્ટ્રીય ઉદ્યાન કયા રાજ્યમાં આવેલ છે ?  
 (A) અરુણાચલ પ્રદેશ (B) મિઝોરમ  
 (C) મેઘાલય (D) આસામ
017. નૌસેના સંગ્રહાલય (સ્વર્ણ જ્યોતિ સંગ્રહાલય) નીચેના પૈકી કયા સ્થળે આવેલ છે ?  
 (A) ગોવા (B) મુંબઈ  
 (C) વિજયવાડા (D) વિશાખાપટ્ટનમ્
018. વિક્રમશીલા વિશ્વવિદ્યાલયની સ્થાપના નીચેના પૈકી કોણે કરી હતી ?  
 (A) ધર્મપાલ (B) દેવપાલ  
 (C) ગોપાલપાલ (D) ઉપર પૈકી એકપણ નહીં
019. ભારતીય સંવિધાન દ્વારા નીચે દર્શાવેલ ભાષાઓ પૈકી કઈ ભાષા માન્યતા પ્રાપ્ત ભાષા તરીકે ગણેલ નથી ?  
 (A) સિંધી (B) કોંકણી  
 (C) મૈથિલી (D) અંગ્રેજી
020. નીચે દર્શાવેલ રાજ્યો પૈકી કયા રાજ્યમાં જૈનોની વસ્તી સૌથી વધુ છે ?  
 (A) ગુજરાત (B) મહારાષ્ટ્ર  
 (C) રાજસ્થાન (D) બિહાર
021. નીચેના પૈકી કયા મુઘલ બાદશાહના દરબારમાં ઉસ્તાદ મંસૂર અને અબુલ હસન ચિત્રકાર હતા ?  
 (A) હુમાયુ (B) અકબર  
 (C) શાહજહાં (D) જહાંગીર

022. પ્રતીક્ષા કાસી નીચેના પૈકી કયા નૃત્યના કલાકાર છે ?  
 (A) ભરત નાટ્યમ્ (B) કૂચીપુડી  
 (C) કથક (D) મણિપુરી
023. કલમકારી ચિત્રકલાનો ઉદ્ભવ નીચેના પૈકી કયાં થયો હતો ?  
 (A) રાજસ્થાન (B) મધ્યપ્રદેશ  
 (C) આંધ્રપ્રદેશ (D) બિહાર
024. ચોથી બૌદ્ધ સભાનું આયોજન નીચેના પૈકી કયા સ્થળે થયું હતું ?  
 (A) પાટલીપુત્ર (B) વૈશાલી  
 (C) સારનાથ (D) કુંડલવન (કાશ્મીર)
025. મુહમ્મદ ઘોરીએ કયા યુદ્ધમાં કણોજના શાસક જયચંદને પરાજિત કરીને તેને મારી નાબેલ હતા ?  
 (A) તરાઈનનું પહેલું યુદ્ધ (B) તરાઈનનું બીજું યુદ્ધ  
 (C) ચંદાવરનું યુદ્ધ (D) ઉપર પૈકી એકપણ નહીં
026. ભારતમાં પ્રથમ પ્રિન્ટીંગ પ્રેસની ઈ.સ. 1556 માં કયા સ્થળે શરૂઆત કરવામાં આવી હતી ?  
 (A) કોચીન (B) ગોવા  
 (C) મુંબઈ (D) કલકત્તા
027. કયા એંગ્લો-મૈસૂર યુદ્ધમાં ટીપુ સુલતાનનું મૃત્યુ થયું હતું ?  
 (A) પ્રથમ (B) બીજા  
 (C) ત્રીજા (D) ચોથા
028. ભારતીય રાષ્ટ્રીય કોંગ્રેસના પ્રથમ અંગ્રેજ અધ્યક્ષ કોણ હતા ?  
 (A) જ્યોર્જ યૂલે (George Yule) (B) વિલિયમ વેડરવર્ન  
 (C) અલ્ફ્રેડ વેબ (D) હેનરી કોટન
029. અખિલ ભારતીય મુસ્લિમ લીગની સ્થાપનાની ઘોષણા કયા સ્થળે યોજાયેલ બેઠકમાં કરવામાં આવી હતી ?  
 (A) શિમલા (B) ઢાકા  
 (C) અમૃતસર (D) લાહોર
030. નીચેના પૈકી શાની સુધારણા માટે ઈ.સ. 1902 માં ફેસર કમિશનની રચના થયેલ હતી ?  
 (A) કરવેરાના માળખામાં ફેરફાર (B) શિક્ષણ  
 (C) પોલિસ (D) કન્યાઓ માટેના લગ્નની ઉંમરમાં ફેરફાર માટે
031. લી કમિશનની ભલામણ કોને સંબંધિત હતી ?  
 (A) જમીનની સુધારણા (B) પ્રાંતોને વધુ સત્તાઓ આપવી  
 (C) વિધવા વિવાહ પર પ્રતિબંધ મૂકવો (D) લોક સેવા આયોગની સ્થાપના કરવા
032. ગવર્નમેન્ટ ઓફ ઈન્ડિયા એક્ટ, 1919 એ ..... તરીકે પણ ઓળખાય છે.  
 (A) રોલેટ એક્ટ (B) મોન્ટેગ્યુ-ચેમ્સફર્ડ સુધારાઓ  
 (C) મોર્લે-મિન્ટો સુધારા (D) ઉપર પૈકી એકપણ નહીં
033. કયા એક્ટથી સૌપ્રથમ વખત દ્વિગૃહો અને દેશમાં સીધી ચૂંટણીની જોગવાઈ કરવામાં આવી હતી ?  
 (A) ગવર્નમેન્ટ ઓફ ઈન્ડિયા એક્ટ, 1919 (B) ગવર્નમેન્ટ ઓફ ઈન્ડિયા એક્ટ, 1912  
 (C) ગવર્નમેન્ટ ઓફ ઈન્ડિયા એક્ટ, 1915 (D) ગવર્નમેન્ટ ઓફ ઈન્ડિયા એક્ટ, 1858

034. ભારત સરકાર અધિનિયમ, 1935 અંતર્ગત 1937 માં થયેલ પ્રાંતિય ચૂંટણીમાં નીચેના પૈકી શામાં કોંગ્રેસને બહુમતી મળેલ હતી ?
- (A) યુનાઈટેડ પ્રોવીન્સીઝ (યુ.પી.) (B) બિહાર  
(C) મદ્રાસ (D) ઉપરના ત્રણેય
035. અમદાવાદ મિલ મજદૂર હડતાલમાં ગાંધીજીના અનશન બાદ મિલ માલિકોએ કેટલા ટકા બોનસ આપવાનો સ્વીકાર કરેલ હતો ?
- (A) 25 (B) 35  
(C) 30 (D) 20
036. ઈ.સ. 1871 માં ભારતમાં પ્રથમ વસ્તી ગણતરી કરવામાં આવેલ, તે સમયે ભારતમાં વાઈસરોય તરીકે કોણ હતું ?
- (A) લોર્ડ મેયો (B) લોર્ડ એલ્ગિન  
(C) સર જોન લોરેન્સ (D) લોર્ડ નાર્થબ્રુક
037. નીચેના વિધાનો વિચારણામાં લો :
- (1) નીતિ આયોગમાં ઉપ-પ્રમુખની નિયુક્તી રાષ્ટ્રપતિ કરે છે.  
(2) નીતિ આયોગની ભંડોળ ફાળવણીમાં કોઈ ભૂમિકા હોતી નથી.  
(3) નીતિ આયોગમાં હોદ્દાની રૂએ વધુમાં વધુ કેન્દ્રિય મંત્રીઓમાંથી પાંચ સભ્યો હોય છે.  
ઉપરના વિધાનો પૈકી કયું વિધાન / કયાં વિધાનો સાચું / સાચાં છે ?
- (A) 1 અને 3 (B) માત્ર 2  
(C) 1 અને 2 (D) 2 અને 3
038. નીતિ આયોગ દ્વારા કયા વર્ષમાં વિદ્યાર્થી સાહસ યોજના (The Student Entrepreneurship Program) ની શરૂઆત કરવામાં આવી હતી ?
- (A) 2018 (B) 2017  
(C) 2016 (D) 2019
039. કેન્દ્રિય આંકડા કચેરી દ્વારા કયા વર્ષમાં પાયાનું વર્ષ 2004-05 ને બદલે 2011-12 તથા રાષ્ટ્રીય આવક ગણતરીની પધ્ધતિમાં ફેરફાર કરવામાં આવેલ હતો ?
- (A) 2016 (B) 2017  
(C) 2015 (D) 2018
040. નીચેના વાક્યો ચકાસો :
- (1) ડેરી ડેવલપમેન્ટ પ્રોગ્રામની શરૂઆત છઠ્ઠી પંચવર્ષીય યોજના દરમ્યાન થઈ હતી.  
(2) જવાહર રોજગાર યોજનાની શરૂઆત સાતમી પંચવર્ષીય યોજના દરમ્યાન થઈ હતી.  
(A) બંને વિધાનો સાચાં છે. (B) બંને વિધાનો ખોટાં છે.  
(C) વિધાન (1) ખોટું અને (2) સાચું છે. (D) વિધાન (1) સાચું અને (2) ખોટું છે.
041. રાજ્યોની પંચવર્ષીય યોજનાને આધાર આપવા માટે કેન્દ્રિય સહાય આપવા માટેની ગણતરીની ગાડગીલ ફોર્મ્યુલા કઈ પંચવર્ષીય યોજનાથી અપનાવેલ અને તે વખતોવખત સુધારવામાં આવેલ છે ?
- (A) પાંચમી (B) છઠ્ઠી  
(C) ત્રીજી (D) ચોથી
042. ભારતની કઈ પંચવર્ષીય યોજનામાં 7 વ્યાપક ક્ષેત્રોમાં 25 નિરીક્ષણકારક લક્ષ્યાંક નિર્ધારિત કરવામાં આવેલ હતા ?
- (A) આઠમી (B) દસમી  
(C) બારમી (D) નવમી

043. રાષ્ટ્રીય કક્ષાની - 'ઈન્ડિયન ઈન્સ્ટિટ્યુટ ઓફ કોપ પ્રોસેસીંગ ટેકનોલોજી' કયા સ્થળે આવેલી છે ?  
 (A) મુંબઈ (B) થાંજવુર  
 (C) હેદ્રાબાદ (D) ન્યૂ દિલ્હી
044. બેન્કીંગ વ્યવહારમાં MSF યોજના અમલી છે, જેમાં M એટલે ....  
 (A) Marginal (B) Monetary  
 (C) Market (D) Money
045. નીચેના વાક્યો ચકાસો :  
 (1) કંપની દ્વારા કર્મચારીઓને વિનામૂલ્યે આપવામાં આવતા શેરને 'Sweat Share' કહેવામાં આવે છે.  
 (2) કંપનીની અધિકૃત મૂડીનો ભાગ કે જે રકમ કંપનીને શેર હોલ્ડર દ્વારા ચૂકવવામાં આવી હોય તેને 'Authorised Capital' કહેવામાં આવે છે.  
 (A) વિધાન (1) ખોટું અને (2) સાચું છે. (B) બંને વિધાનો ખોટાં છે.  
 (C) બંને વિધાનો સાચાં છે. (D) વિધાન (1) સાચું અને (2) ખોટું છે.
046. ધ મીનીમમ ઓલ્ટરનેટ ટેક્સ (MAT) સૌપ્રથમ વખત કયા વર્ષથી શરૂ કરવામાં આવેલ હતો ?  
 (A) 1995-96 (B) 1997-98  
 (C) 1998-99 (D) 2000-01
047. અટલ ઈન્ક્યુબેશન સેન્ટર નીતિ આયોગ દ્વારા કયા વર્ષમાં શરૂ કરવામાં આવેલ છે અને પસંદ થયેલા સ્ટાર્ટઅપને પાંચ વર્ષના સમયગાળામાં વધુમાં વધુ કેટલી રકમની ગ્રાન્ટ ફાળવી શકાય છે ?  
 (A) 2015, દસ કરોડ રૂપિયાની (B) 2014, પાંચ કરોડ રૂપિયાની  
 (C) 2016, દસ કરોડ રૂપિયાની (D) 2017, દસ કરોડ રૂપિયાની
048. પ્રધાનમંત્રી મુદ્રા યોજના હેઠળ માર્ચકો એન્ટરપ્રાઈઝને રૂપિયા દસ લાખ સુધીની લોન મળવાપાત્ર થાય છે, તેમાં "તરૂણ" યોજના અંતર્ગત કેટલી લોન મળવાપાત્ર થાય છે ?  
 (A) રૂપિયા 50,000 સુધીની (B) રૂપિયા 50,000 થી 3,00,000 સુધીની  
 (C) રૂપિયા 50,000 થી 5,00,000 સુધીની (D) રૂપિયા 5,00,000 થી 10,00,000 સુધીની
049. સંસદ દ્વારા ભારતના સંવિધાનમાં આમુખમાં સુધારો કયા અનુચ્છેદની જોગવાઈ અંતર્ગત થઈ શકે છે ?  
 (A) 356 (B) 368  
 (C) 352 (D) 358
050. ભારતના સંવિધાનના અનુચ્છેદ 360 ની જોગવાઈનો અમલ અત્યારસુધી કેટલી વખત થયો છે ?  
 (A) એક (B) બે  
 (C) ત્રણ (D) ક્યારેય થયો નથી
051. વન્ય પશુપક્ષીઓ સહિત કુદરતી પર્યાવરણનું જતન કરવાની ભારતના સંવિધાનમાં જોગવાઈ છે :  
 (A) રાજ્યનીતિના માર્ગદર્શક સિધ્ધાંતોમાં (B) મૂળભૂત ફરજોમાં  
 (C) ઉપર (A) તથા (B) બંનેમાં (D) આવી કોઈ જોગવાઈ નથી
052. રાષ્ટ્રપતિ દ્વારા ભારતના સંવિધાનમાં નિયત કરાયેલ કાર્યવાહી અનુસરીને ઉચ્ચતમ ન્યાયાલયના ન્યાયાધીશને નીચેના કયા કારણસર હોદ્દા પરથી દૂર કરી શકાય છે ?  
 (A) ગેરવર્તણૂક (B) અપાત્રતા  
 (C) નાદારી (D) ઉપર (A) અથવા (B)

053. ભારતના સંવિધાનની જોગવાઈ હેઠળ પંચાયતોને કર નાખવાની સત્તા અને ફંડ બાબતે કોણ જોગવાઈ કરી શકશે ?  
 (A) મુખ્યમંત્રી (B) રાજ્ય વિધાનમંડળ  
 (C) પંચાયતનો કારોબાર સંભાળતા મંત્રી (D) રાજ્યપાલ
054. લોકાયુક્ત આયોગને મળેલી કોઈ ફરિયાદ અથવા બાબત પર લોકાયુક્ત આયોગની બેંચ દ્વારા જ તપાસ અથવા અનવેષણ કરી શકાશે. લોકાયુક્ત આયોગ, ઓછામાં ઓછા ..... સભ્યોની બેંચમાં કામગીરી કરશે.  
 (A) બે (B) ત્રણ  
 (C) ચાર (D) પાંચ
055. લોક સેવા આયોગના સંબંધમાં નીચેના વિધાનો વિચારણામાં લો :  
 (1) બે કે વધુ રાજ્યોના જૂથ માટે એક લોક સેવા આયોગ રાખી શકાશે.  
 (2) કોઈ લોક સેવા આયોગના સભ્ય તરીકે હોદ્દો ધરાવતી વ્યક્તિ પોતાના હોદ્દાની મુદત પૂરી થયે તે હોદ્દા પર ફેરનિમણૂક માટે પાત્ર ગણાશે નહીં.  
 (3) કોઈ રાજ્ય લોક સેવા આયોગના અધ્યક્ષ, સંઘ લોક સેવા આયોગના સભ્ય તરીકે નીમાવાપાત્ર ગણાશે.  
 (A) 1 અને 2 (B) 1 અને 3  
 (C) 2 અને 3 (D) 1, 2 અને 3
056. રાજ્ય માહિતી પંચમાં મુખ્ય માહિતી કમિશનર, અને ..... વધુ નહિ તેટલા, રાજ્ય માહિતી કમિશનરો રાખવાની જોગવાઈ છે.  
 (A) પાંચથી (B) સાતથી  
 (C) દસથી (D) છ થી
057. ભારતના સંવિધાનમાં ભાગ-9 માં પંચાયતો અંગેની જોગવાઈઓ નીચેના પૈકી કયા રાજ્યને લાગુ પડતી નથી ?  
 (A) મિઝોરમ (B) અરુણાચલ પ્રદેશ  
 (C) ત્રિપુરા (D) સિક્કિમ
058. અનુસૂચિત આદિજાતિઓના સભ્યોને નાણાં ધીરનારાઓના ધીરધારના ધંધાનું નિયમન ભારતના સંવિધાનની જોગવાઈ હેઠળ કોણ કરી શકે છે ?  
 (A) રાજ્ય વિધાનમંડળ (B) સંસદ  
 (C) રાજ્યપાલ (D) રાષ્ટ્રપતિ
059. ભારતના સંવિધાનની નીચેના કયા અનુચ્છેદની જોગવાઈ “કોઈ વ્યક્તિ”ને લાગુ પડે છે ?  
 (A) અનુચ્છેદ-15 (B) અનુચ્છેદ-14  
 (C) અનુચ્છેદ-16 (D) અનુચ્છેદ-19
060. ભારતના સંવિધાનની જોગવાઈ અનુસાર રાષ્ટ્રપતિ ..... તરીકે નિમાવાને લાયક હોય તેવી કોઈ વ્યક્તિને ભારતના એટર્ની જનરલ તરીકે નીમી શકે છે.  
 (A) ઉચ્ચ ન્યાયાલયના મુખ્ય ન્યાયાધીશ (B) ઉચ્ચ ન્યાયાલયના ન્યાયાધીશ  
 (C) ઉચ્ચતમ ન્યાયાલયના મુખ્ય ન્યાયાધીશ (D) ઉચ્ચતમ ન્યાયાલયના ન્યાયાધીશ
061.  $115 \times 115 + 85 \times 85 = \dots? \dots$   
 (A) 21504 (B) 20450  
 (C) 19408 (D) 19550
062. 16, 24, 36 અને 48 થી ભાગી શકાય તેવી સંખ્યા શોધો.  
 (A) 144 (B) 384  
 (C) 154 (D) 540

063. ....?....  $\div 0.025 = 80$  પ્રશ્નાર્થચિન્હમાં કઈ કિંમત આવશે ?  
 (A) 0.2 (B) 2  
 (C) 0.02 (D) 0.002
064.  $53.312 \div 15.68 + 8.35 = \dots?$   
 (A) 11.39 (B) 117.5  
 (C) 11.75 (D) 1.175
065. એક શાળામાં દરેક વર્ગખંડમાં 30 વિદ્યાર્થીઓ છે. નવા વિદ્યાર્થીઓને પ્રવેશ આપતા ત્રણ નવા વર્ગખંડ શરૂ કરવામાં આવેલ છે અને કુલ વર્ગખંડ 16 થાય છે. દરેક વર્ગખંડમાં 25 વિદ્યાર્થીઓ છે, તો નવા પ્રવેશ આવનાર વિદ્યાર્થીઓની સંખ્યા કેટલી થાય ?  
 (A) 12 (B) 16  
 (C) 18 (D) 10
066. એક ગૃપમાં 40 વિદ્યાર્થીઓની સરેરાશ ઉંમર 15 વર્ષની છે. તેમાં શિક્ષકની ઉંમર ઉમેરતાં સરેરાશમાં એકનો વધારો થાય છે, તો શિક્ષકની ઉંમર કેટલા વરસની હશે ?  
 (A) 54 (B) 51  
 (C) 56 (D) 52
067. જો રૂપિયા 4000 એ ઘરના મૂલ્યના  $\frac{2}{5}$  ટકા છે, તો ઘરની કિંમત (રૂપિયામાં) ..... છે.  
 (A) 12,00,000 (B) 8,60,000  
 (C) 9,60,000 (D) 10,00,000
068. એક વસ્તુની મૂળ કિંમત અને વેચાણ કિંમતનો ગુણોત્તર 3:5 છે. નફો કેટલા ટકા થાય ?  
 (A) 60% (B)  $66\frac{2}{3}\%$   
 (C) 62% (D)  $33\frac{1}{3}\%$
069. ત્રણ સંખ્યાનો ગુણોત્તર 3:4:5 છે અને તેના વર્ગનો સરવાળો 1800 છે. આ સંખ્યાનો સરવાળો ..... છે.  
 (A) 72 (B) 60  
 (C) 84 (D) 96
070. રમેશ, દિનેશ અને રાજેશ ભાગીદારીમાં એક ધંધો શરૂ કરે છે. રમેશ શરૂઆતમાં કેટલીક રકમ રોકે છે. દિનેશ છ મહિના પછી બે ગણી રકમ અને રાજેશ આઠ મહિના પછી ત્રણ ગણી રકમનું રોકાણ કરે છે. જો વર્ષનો નફો રૂપિયા 36,000/- થયો હોય તો રાજેશના ભાગે કેટલી રકમ આવે ?  
 (A) 24,000 (B) 9,000  
 (C) 12,000 (D) 14,000
071. 'એ' અને 'બી' એક કામ 24 દિવસમાં, 'બી' અને 'સી' આ કામ 30 દિવસમાં, 'સી' અને 'એ' આ કામ 40 દિવસમાં પુરું કરે છે. જો ત્રણેય એકસાથે આ કામ કરે તો કેટલા દિવસમાં પુરું થાય ?  
 (A) 14 (B) 12  
 (C) 15 (D) 10
072. શ્રેણીમાં ખોટી / અસંગત સંખ્યા શોધો :  
 5, 15, 30, 135, 405, 1215, 3645  
 (A) 135 (B) 30  
 (C) 405 (D) 3645



073. કઈ રાજ્ય સરકારે લોકોના જૂના ફોન, કમ્પ્યુટર, રાઉટર અને બીજા નકામા ઈલેક્ટ્રોનિક્સ સાધનો (ઈ-કચરો) ખરીદવાની યોજના શરૂ કરેલ છે ?
- (A) મહારાષ્ટ્ર (B) મધ્યપ્રદેશ  
(C) રાજસ્થાન (D) ગોવા
074. નીચેના વાક્યો ચકાસો :
- (1) જ્યારે અણુસમુદાય (molecule) ઈલેક્ટ્રોન મેળવે છે, ત્યારે તે પ્રક્રિયાને રીડક્શન કહેવાય છે.  
(2) જ્યારે અણુસમુદાય (molecule) ઈલેક્ટ્રોન ગુમાવે છે, ત્યારે તે પ્રક્રિયાને ઓક્સિડેશન કહેવાય છે.
- (A) બંને વિધાનો સાચાં છે. (B) બંને વિધાનો ખોટાં છે.  
(C) વિધાન (1) સાચું અને (2) ખોટું છે. (D) વિધાન (1) ખોટું અને (2) સાચું છે.
075. ખાદ્ય માછલીની નવી પ્રજાતિમાં પંપા નદીમાં મળેલ છે. આ નદી કયા રાજ્યમાં આવેલી છે ?
- (A) આંધ્રપ્રદેશ (B) તમિલનાડુ  
(C) કર્ણાટક (D) કેરલ
076. દેશ્યમાન રંગોના વર્ણપટમાં (spectrum) કયા રંગનું આવર્તન સૌથી નિમ્નતમ હોય છે ?
- (A) વાદળી (blue) (B) જાંબલી (violet)  
(C) લાલ (red) (D) નારંગી (orange)
077. ભારતનું પહેલું સુપર કોમ્પ્યુટર બેંગલોર ખાતે આવેલ રાષ્ટ્રીય વૈમાનિકી પ્રયોગશાળાએ વર્ષ 1986 માં બનાવેલ હતું. તેનું નામ શું હતું ?
- (A) પરમ - 10000 (B) ફલો સોલવર એમ.કે.3  
(C) પરમ યુવા-II (D) SAGA - 200
078. HI 316 અને HI 353 એ નીચે પૈકી કયા પાકની નવી જાતો છે ?
- (A) ઘઉં (B) બાજરી  
(C) કપાસ (D) તલ
079. 1 સમુદ્રી માઈલ = ..... કિલોમીટર
- (A) 1.852 (B) 1.752  
(C) 1.525 (D) 1.562
080. ઓમેગા-3 ફેટી એસિડ શામાંથી મળે છે ?
- (A) ગાજર (B) સોયાબીન  
(C) લીલા શાકભાજી (D) ઈસબગુલ
081. વિદ્યુત પ્રતિરોધના માપ માટે કયો એકમ વપરાય છે ?
- (A) કુલમ્બ (B) વોલ્ટ  
(C) ઓમ (D) સીમંસ
082. ગટર વ્યવસ્થાપન સુવિધામાં પાણીને જંતુમુક્ત કરવા માટે કયા બે વાયુઓ વપરાય છે ?
- (A) નાઈટ્રોજન અને હાઈડ્રોજન (B) હિલિયમ અને ઓઝોન  
(C) ક્લોરિન અને નાઈટ્રોજન (D) ઓઝોન અને ક્લોરિન

083. નીચેના વાક્યો ચકાસો :
- (1) એનીમોમીટરથી પવનની ગતિ માપી શકાય છે.  
 (2) કેશકોગ્રાફથી છોડની વૃદ્ધિ માપી શકાય છે.
- (A) વિધાન (1) સાચું અને (2) ખોટું છે. (B) વિધાન (1) ખોટું અને (2) સાચું છે.  
 (C) બંને વિધાનો સાચાં છે. (D) બંને વિધાનો ખોટાં છે.
084. થર્મલ ઈન્સ્યુલેશનનો ઉપયોગ થાય છે :
- (A) ગરમીનો પ્રવાહ બંધ કરે છે. (B) ગરમીનો પ્રવાહ ઘટાડે છે.  
 (C) ગરમી શોષી લે છે. (D) ગરમીનો પ્રવાહ ઉલટી દિશામાં લઈ જાય છે.
085. ભારતીય વૈજ્ઞાનિક અને ઔદ્યોગિક સંશોધન સંસ્થા - કેન્દ્રિય મિકેનિકલ એન્જિનિયરીંગ સંસોધન સંસ્થાએ (CSIR - CMERI) વિશ્વના સૌથી મોટા સૌર વૃક્ષનો વિકાસ કયા રાજ્યમાં કર્યો છે ?
- (A) મહારાષ્ટ્ર (B) દિલ્હી  
 (C) કર્ણાટક (D) પશ્ચિમ બંગાળ
086. એશિયન ક્રૂટબોલ કોન્ફેડરેશન (AFC) 2022 એશિયન વિમેન્સ કપનું આયોજન કયા દેશમાં થનાર છે ?
- (A) આર્જેન્ટિના (B) બ્રાઝિલ  
 (C) ભારત (D) ઉપર પૈકી એકપણ નહીં
087. પ્રોપર્ટી કાર્ડનું ભૌતિક વિતરણ શરૂઆતમાં કેટલા રાજ્યમાં શરૂ કરવામાં આવેલ છે ?
- (A) ચાર (B) છ  
 (C) આઠ (D) પાંચ
088. રાજીવ ગાંધી ખેલ રત્ન એવોર્ડ માટે ..... રતમવીરોની અને અર્જુન એવોર્ડ માટે ..... રમતવીરોની વર્ષ 2020 માં પસંદગી કરવામાં આવેલ છે ?
- (A) 5, 27 (B) 7, 22  
 (C) 4, 20 (D) 8, 16
089. ધ કેપીટલ ફાઉન્ડેશન નેશનલ એવોર્ડ, 2020 ના એવોર્ડથી કોને નવાજવામાં આવેલ છે ?
- (A) ગ્યાનેન્દ્ર નિંગોબામ્ (B) મનપ્રીત સીંગ  
 (C) ડૉ. નરિન્દર ધ્રુવ બાત્રા (D) ઉપર પૈકી એકપણ નહીં
090. 2019 ના વર્ષનો જ્ઞાનપીઠ પુરસ્કાર કોને એનાયત થયેલ છે ?
- (A) શંખ ઘોષ (B) અમિતાવ ઘોષ  
 (C) કૃષ્ણા સોબતી (D) અકિકતમ્ અચ્યુતનું નંબુદરી
091. ગુજરાત સાહિત્ય અકાદમી દ્વારા વર્ષ 2018 નો સાહિત્ય ગૌરવ એવોર્ડ કોને આપવામાં આવેલ છે ?
- (A) મોહમ્મદ માંકડ (B) રઘુવીર ચૌધરી  
 (C) કમલ વોરા (D) ઊર્મી દેસાઈ
092. કયો યુરોપિયન દેશ ટ્રાફિક જામ ઘટાડવા માટે જાહેર પરિવહનને મફત બનાવનારો પ્રથમ દેશ બન્યો છે ?
- (A) નેધરલેન્ડ (B) લક્ઝમબર્ગ  
 (C) આયર્લેન્ડ (D) સ્વીડન
093. વર્લ્ડ હેપીનેસ ઈન્ડેક્સ, 2020 માં પ્રથમ ક્રમાંકે કયા દેશનો સમાવેશ થયેલ છે ?
- (A) સ્વીટઝર્લેન્ડ (B) ડેનમાર્ક  
 (C) ફીનલેન્ડ (D) આઈસલેન્ડ

094. તા. 1-4-2020 ના રોજ બેંકોનું જે એકીકરણ થયેલ, તેમાં નીચે આપેલા વિકલ્પો પૈકી કયો વિકલ્પ ખોટો છે ?

બેંકનું નામ

કઈ બેંક સાથે એકીકરણ થયું

- (1) ઓરીએન્ટલ બેન્ક ઓફ કોમર્સ એન્ડ યુનાઈટેડ બેન્ક ઓફ ઈન્ડિયા - પંજાબ નેશનલ બેન્ક  
(2) સિન્ડીકેટ બેન્ક - કેનેરા બેન્ક  
(3) ઈન્ડિયન બેન્ક - સ્ટેટ બેન્ક ઓફ ઈન્ડિયા  
(4) આંધ્ર બેન્ક એન્ડ કોર્પોરેશન બેન્ક - યુનિયન બેન્ક ઓફ ઈન્ડિયા

(A) 3

(B) 4

(C) 2

(D) 1

095. ભારતમાં સૌપ્રથમ વખત કયા રાજ્યે પોલિસ સ્ટેશનની મુલાકાત લીધા સિવાય એફ.આઈ.આર. નોંધાવવા માટે “એફ.આઈ.આર. આપકે દ્વાર યોજના” શરૂ કરી છે.

(A) ઉત્તરપ્રદેશ

(B) મધ્યપ્રદેશ

(C) રાજસ્થાન

(D) છત્તીસગઢ

096. ફોર્સ, 2020 ની વિશ્વના સૌથી વધુ વેતન મેળવતા રમતવીરોની યાદીમાં નીચેના પૈકી કયા ભારતીય ક્રિકેટરનો સમાવેશ થયેલ છે ?

(A) રોહિત શર્મા

(B) જસપ્રીત બુમરાહ

(C) શિખર ધવન

(D) વિરાટ કોહલી

097. 65મા ફિલ્મ ફેર એવોર્ડ્સ, 2020 માં “લાઈફટાઈમ એચીવમેન્ટ એવોર્ડ” કોને મળેલ છે ?

(A) રમેશ સિપ્પી

(B) શાહરૂખખાન

(C) મૌસમી ચેટર્જી

(D) તનુજા

098. ભારત સરકારના વર્ષ 2020-21 ના બજેટ સંબંધમાં નીચેના વિધાનો વિચારણામાં લો :

(1) ભારત નેટ કાર્યક્રમ માટે રૂપિયા 6000/- કરોડનો પ્રસ્તાવ

(2) ઝારખંડના રાંચીમાં એક જનજાતીય સંગ્રહાલયની સ્થાપના કરવામાં આવશે.

(3) 550 રેલવે સ્ટેશનો પર વાઈ-ફાઈની સુવિધા

(4) રાષ્ટ્રીય ભરતી એજન્સીની સ્થાપનાનો પ્રસ્તાવ

ઉપરના વિધાનો પૈકી કયું વિધાન / કયાં વિધાનો સાચું / સાચાં છે તેનો યોગ્ય વિકલ્પ પસંદ કરો.

(A) 1 અને 2

(B) 1, 2 અને 4

(C) 1, 3 અને 4

(D) 1, 2, 3 અને 4

099. બીઝનેસ રિફોર્મ એક્શન પ્લાન, 2019 માં પ્રથમ ક્રમાંકે કયું રાજ્ય આવેલ છે ?

(A) ઉત્તરપ્રદેશ

(B) તેલંગાણા

(C) આંધ્રપ્રદેશ

(D) ઝારખંડ

100. રાષ્ટ્રીય ટપાલ સપ્તાહ, 2020 ની ઉજવણી ક્યારે કરવામાં આવેલ ?

(A) તા. 1-10-2020 થી 6-10-2020

(B) તા. 9-10-2020 થી 15-10-2020

(C) તા. 19-10-2020 થી 24-10-2020

(D) તા. 26-10-2020 થી 31-10-2020

101. According to Section 60 of the Companies Act where any notice, advertisement or any other official publication etc. of a company contains a statement of amount of authorized capital of the company, such notice, advertisement or any other official publication etc of a company shall also contain a statement of the amount of
- (A) Subscribed Capital (B) Paid up Capital  
 (C) Both (A) and (B) above (D) None of the above
102. Right to claim dividend will arise only after dividend is declared by a company in general meeting and until and unless it is so declared, the shareholder has no claim against company in respect of it. This was held in the case of
- (A) Maruti U Rao v/s Pendyala (1970)  
 (B) Govt. Stock Investment Co. Ltd v/s Manila Railway Co. Ltd. (1879)  
 (C) Bacha F Guzdar (Mrs.) v/s CIT (1955)  
 (D) None of the above
103. Which of the following account may have Debit or Credit Balance?
- (A) Miscellaneous Expense Account  
 (B) Current Account of a Partner  
 (C) Purchase Account  
 (D) None of the above
104. The abbreviation NFRA stands for
- (A) National Financial Regulation Authority  
 (B) National Financial Reporting Authority  
 (C) National Financial Regulatory Authority  
 (D) None of the above
105. According to Section 2(40) of the Companies Act 2013 financial statement in relation to a company does not include
- (A) A balance sheet as at the end of the financial year  
 (B) A profit and loss account / income and expenditure account for the financial year  
 (C) Fund flow statement for the financial year  
 (D) None of the above
106. According to Section 52(2) of the Companies Act premiums on the issue of securities can be utilized for
- (A) Issue of fully paid up bonus shares to members  
 (B) Distribution of profit  
 (C) Meeting loss on the sale of fixed assets  
 (D) None of the above
107. Where the auditor of the company resigns, the vacancy arising there from can be filled by the company only at
- (A) General meeting (B) Board meeting  
 (C) Audit committee meeting (D) None of the above
108. Change of registered office of a company from one city to another city in the same state but falling under the jurisdiction of two Registrars of Companies is required to be approved by
- (A) Central Government (B) Registrar of Companies  
 (C) Regional Director (D) None of the above

109. When a company issues a debenture at par or at a discount which are redeemable at a premium the premium payable on the redemption of the debentures is to be treated as  
 (A) Deferred Revenue Expenditure (B) Revenue Loss  
 (C) Capital Loss (D) None of the above
110. Which one of the following should be deducted from the called - up share capital to find out paid up share capital  
 (A) Share forfeiture (B) Call in advance  
 (C) Calls in arrears (D) None of the above
111. As per provisions of C&AG Act the tenure of the office of Comptroller and Auditor General is  
 (A) 6 years or 65 years of age whichever is earlier  
 (B) 5 years or 65 years of age whichever is earlier  
 (C) 6 years or 62 years of age whichever is earlier  
 (D) 5 years or 62 years of age whichever is earlier
112. As per Section 80 of Companies Act 2013, before the preference shares are redeemed the premium if any payable on redemption must be provided for  
 (A) Out of profits of the company (B) Out of the share premium  
 (C) Either (A) or (B) above (D) None of the above
113. As per \_\_\_\_\_ of the Companies Act 2013 a company may issue fully paid up bonus shares to its members out of the Free Reserves; Securities Premium Account; Capital Redemption Reserve Account  
 (A) Section 63(2) (B) Section 63(3)  
 (C) Section 63(4)  (D) None of the above
114. Special Resolution authorizing the company for issue of sweat equity shares is valid for making the allotment of such shares within a period of not more than  
 (A) 24 months from the date of passing the resolution  
 (B) 12 months from the date of passing the resolution  
 (C) 09 months from the date of passing the resolution  
 (D) None of the above
115. Section 137 of Companies Act 2013 requires every company to file the financial statements with the registrar of Companies within \_\_\_\_\_ days from the day on which Annual General Meeting adopted the financial statements  
 (A) 90 (B) 60  
 (C) 30 (D) None of the above
116. The provisions regarding mandatory rotation of auditors under Section 139 of the Companies Act 2013 are applicable to  
 (A) All listed Companies  
 (B) All unlisted Companies having a paid up share capital of 10 crore or more  
 (C) All private limited Companies having a paid up share capital of 20 crore or more  
 (D) All of the above
117. According to Section 134 of the Companies Act 2013 an auditor can provide which of the following additional services to the company he is auditor of?  
 (A) Accounting and book keeping  
 (B) Design and implementation of any financial information system  
 (C) Both (A) and (B) above  
 (D) None of the above

118. Under the provisions of Companies Act 2013 who can be an internal auditor of a company  
 (A) A Chartered Accountant  
 (B) A Cost Accountant  
 (C) Such other professional as may be decided by Board of Directors to conduct internal audit of the company's activities  
 (D) All of the above
119. When demand forecasting is difficult which budget is prepared  
 (A) Sales budget  (B) Production budget  
 (C) Flexible budget  (D) None of the above
120. \_\_\_\_\_ is a cost that does not change steadily with changes in activity, volume but rather at discrete points  
 (A) Step cost  (B) Imputed cost  
 (C) Fixed cost  (D) None of the above
121. Sales forecast of POR Ltd. for the next three months is as follows:  
 May: 1,12,000 units  
 June: 1,20,000 units  
 July: 1,25,000 units  
 As per company's policy closing stock should be equal to 10% of the coming months sales forecast. How many units should be produced in June  
 (A) 1,20,000  (B) 1,21,300  
 (C) 1,32,500  (D) None of the above
122. Which of the following is not a cost price method of pricing of material issues  
 (A) LIFO  (B) HIFO  
 (C) FIFO  (D) None of the above
123. The statutory auditor of a company submits its report to the \_\_\_\_\_ in case the auditor uncovers any fraud during his audit  
 (A) Board of Directors of the company  (B) Registrar of Company  
 (C) Shareholders in General Meeting  (D) None of the above
124. 4000 kg material is purchased @ Rs.2 per kg. Normal wastage is estimated at the rate of 10%. The wastage has recovery value of Rs.1.10 per kg. Calculate the cost of material of a work order of 600 units, if each unit required 1.5kg of material  
 (A) Rs. 1860/-  (B) Rs. 1960/-  
 (C) Rs. 1890/-  (D) Cannot be determined with given data
125. Current liabilities of a firm are Rs.10,50,000/-. Its current ratio is 3:1 and liquid ratio is 1:1. The value of stock will be  
 (A) Rs. 21,00,000/-  (B) Rs. 20,50,000/-  
 (C) Rs. 11,50,000/-  (D) None of the above
126. In a situation of rising prices, profit and tax liability would be lower under \_\_\_\_\_ method than under \_\_\_\_\_ method of material issue pricing  
 (A) FIFO ; LIFO  (B) LIFO ; FIFO  
 (C) FIFO ; Average  (D) LIFO ; Average

127. Which of the following statement is correct  
 (A) Lower debt equity ratio means lower financial risk  
 (B) Increase in net profit ratio means increase in sales  
 (C) Interest coverage ratio depends upon tax rate  
 (D) None of the above
128. The average collection period is 15 days and average account receivables is Rs.45,000/- the total amount of credit sales will be Rs. \_\_\_\_\_. (Assume 360 days in a year)  
 (A) Rs. 10,80,000/- (B) Rs. 16,20,000/-  
 (C) Rs. 6,75,000/- (D) None of the above
129. X is an employee in a private event management company. In the previous year he received salary Rs.2,20,000/- and entertainment allowance Rs. 3000/- per month. He spent Rs.26,000/- on entertainment. Under Section 16(ii) he is entitled to deduction of \_\_\_\_\_  
 (A) Rs. 22,000/- (B) Rs. 26,000/-  
 (C) Rs. 5,000/-  (D) None of the above
130. Deduction under 80C of Income Tax Act 1961 can be claimed for fixed deposit if the minimum period of deposit is  
 (A) 5 years (B) 7 years  
 (C) 9 years (D) None of the above
131. Amit is the owner of a house, the details of which are as follows: Municipal Value Rs.88,000/-; Actual Rent Rs. 1,12,000/-; Fair Rent Rs. 1,18,000/-; Standard Rent Rs. 1,12,000/-. The Gross Annual Value would be  
 (A) Rs. 88,000/- (B) Rs. 1,12,000/-  
 (C) Rs. 1,18,000/- (D) None of the above
132. Interest free loan to an employee, where the loan is provided for medical treatment of specified disease and amount of loan does not exceed any one of the following shall be treated as the tax free perquisite  
 (A) Rs. 10,000/-  (B) Rs. 20,000/-  
 (C) Rs. 25,000/- (D) None of the above
133. If there is no specific IND - AS available then selection of accounting policies depend upon  
 (A) Relevance criteria (B) Substance Over Form criteria  
 (C) Neutrality criteria  (D) All of the above
134. Arrears of salary of Rs. 20 lakhs will be paid during the current year, as per the court judgment delivered in the current year. At the end of previous year, company assessed that arrears would not be required to be paid. So no provision was made at the end of the previous year. As per IND -AS-8 it is  
 (A) Prior period error (B) Change in errors  
 (C) Change in accounting estimates  (D) None of the above
135. When a change in accounting policy is applied retrospectively as per IND AS 8, the entity shall adjust the opening balance of  
 (A) Each affected component of equity for the earliest prior period presented  
 (B) The comparative amounts disclosed for each period presented as if the new policy has been applied  
 (C) Both (A) and (B) above  
 (D) None of the above

136. According to IND AS 10 an event after the reporting period that is indicative of a condition that arose after the end of the reporting period is called \_\_\_\_\_.
- (A) Adjusting event (B) Non adjusting event  
(C) Non reporting event (D) None of the above
137. Which statement is true with respect to IND AS 16.
- (i) Cost of dismantling is not included in the cost of property, plant and equipment at the time of initial measurement  
(ii) Cost of dismantling is included in the cost of property, plant and equipment at the time of subsequent valuation  
(iii) Estimated cost of dismantling is to be included in the cost of property, plant and equipment and will be at present value as per IND AS 37.  
(iv) Cost of dismantling is not considered at all
- (A) (i) (B) (ii)  
(C) (iii) (D) (iv)
138. Which of the following is directly attributable cost included in the initial measurement of cost of property, plant and equipment as per IAS 16
- (A) Training cost (B) Professional fees  
(C) Initial operating losses (D) None of the above
139. When asset is derecognized under IND AS 16 what accounting treatment is done for available balance in revaluation surplus account
- (A) Directly transferred to retained earning account  
(B) First transfer to profit and loss account then transfer to retained earning account  
(C) Revaluation surplus remains available in the books as excess depreciation  
(D) None of the above
140. A company sells goods on extended credit. The goods are sold for Rs. 40,000/- on January 01, 2019, receivable on January 01, 2021. The customer can borrow at 10% per year. How much revenue should be recorded in the books of transaction date as per IND AS 18
- (A) Rs. 40,000/- (B) Rs. 33,040/-  
(C) Rs. 23,080/- (D) None of the above
141. IND AS 18 is applied in accounting for revenue arising from
- (A) Leases (B) Insurance contract  
(C) Extraction of mineral oil (D) None of the above
142. How short term employee benefits are recognized in the books as per IND AS 19
- (A) Undiscounted amount of short term employee benefit  
(B) When employee rendered services  
(C) When employee rendered services, undiscounted amount of short term employee cost is recognized  
(D) When employee rendered services, discounted amount of short term employee cost of recognized
143. Which statement is correct about Vesting Paid Absence with reference to IND AS 19
- (A) Entitlement of cash payment is not conditional on future employment  
(B) Entitlement of cash payment is conditional on future employment  
(C) Cash payment does not arise  
(D) None of the above



144. How periodical contribution paid by employer under multi employer plan is recorded in the books of account?  
(A) Debited in multi-employer plan account and credited to bank account  
**(B) Debited in expenses account and credited to bank account**  
(C) Debited to multi employer plan account and credited payable account  
(D) None of the above
145. In which plan Projected Unit Credit Method is being used?  
(A) Multi employer plan (B) State plan  
(C) Insured plan **(D) Defined benefit plan**
146. According to the installment method of accounting, gross profit on an installment sale is recognized as income  
(A) On the date of sale  
(B) On the date of final cash collection received  
**(C) In proportion to the cash collection**  
(D) None of the above
147. For financial assets classified as trading securities, how are unrealized gains and losses reflected in shareholder's equity  
(A) They are not recognized  
**(B) They flow through income into retained earnings**  
(C) They are a component of accumulated other comprehensive income  
(D) None of the above
148. Money received from customers for products to be delivered in the future is recoded as  
(A) Revenue and an asset **(B) An asset and a liability**  
(C) Revenue and a liability (D) None of the above
149. A private company is required to appoint internal auditor when  
(A) Turnover of two hundred crore rupees or more during the preceding financial year  
(B) Outstanding loans or borrowings from banks or financial institutions exceeds Rs. 100 crore or more at any time during preceding year  
(C) Paid up share capital of Rs.50 crore or more during preceding financial year  
**(D) Either (A) or (B) above**
150. An auditor who is appointed in first annual general meeting of the company shall continue upto  
(A) The wish of the management or Board of Directors  
(B) Next annual general meeting  
**(C) Sixth annual general meeting**  
(D) None of the above
151. There is deterioration in the management of working capital of XY Ltd. What does it refer to  
(A) That the capital employed has reduced  
(B) That the profitability has gone up  
**(C) That debtors collection period has increased**  
(D) That sales has decreased

152. Who is entitled to appoint an auditor in case of casual vacancy?  
 (A) Board of Directors if audit of company is governed by CAG  
 (B) Annual General Meeting if audit of company is governed by CAG  
 (C) CAG if audit of company is governed by CAG  
 (D) None of the above
153. An auditor appointed under Section 139 may be removed from his office before the expiry of his term by  
 (A) A special resolution only  
 (B) A special resolution of the company after obtaining the prior approval of central government  
 (C) An ordinary resolution  
 (D) None of the above
154. A decision to increase D.A. was taken in March 2019 with retrospective effect from 01/04/2017 and the increased D.A. is received in April 2019, the increase is taxable  
 (A) In the previous year 2017-18  (B) In the previous year 2018-19  
 (C) In the previous year 2019-20 (D) None of the above
155. Treatment of unrealized rent for determining income from house property is  
 (A) To be deducted from expected rent  
 (B) To be deducted from Actual rent  
 (C) To be deducted under Section 24 from annual rent  
 (D) None of the above
156. Municipal taxes to be deducted from gross annual value should be  
 (A) Paid by tenant during the previous year  
 (B) Paid by the owner during the previous year  
 (C) Accrued during the previous year not necessary to pay  
 (D) None of the above
157. An assessee uses plant and machinery for the purpose of carrying on his business under Section 31 he shall be eligible for deduction on account of  
 (A) Both capital and revenue expenditure on repairs  
 (B) Current repairs  
 (C) Current repairs plus 1/5<sup>th</sup> of capital expenditure on repairs  
 (D) Both (A) and (B)
158. Transport allowance granted to an employee to meet his expenditure for the purpose of commuting between the place of his residence and the place of his duty is exempted upto  
 (A) Rs. 1800/- per month (B) Rs 1200/- per month  
 (C) Rs. 800/- per month (D) None of the above
159. As per Section 10(10C) of the IT Act 1961 any amount received by an employee of an public sector company on voluntary retirement is exempt upto  
 (A) Rs. 5 Lakhs (B) Rs. 10 Lakhs  
 (C) Rs 15 Lakhs (D) None of the above

160. The amount of tax, interest, penalty, fine or any other sum payable and the amount of refund due, under the provisions of the Income Tax Act shall be rounded off to the nearest multiple of  
 (A) Rs.10/-  (B) Rs. 50/-  
 (C) Rs. 100/-  (D) None of the above
161. An amount of Rs.3,00,000/- is received by Patel & Co. as a compensation for premature termination of contract of agency in the month of April 2018 is to be treated as  
 (A) Income from other sources  
 (B) Taxable under Section 28(ii) as income from business / profession  
 (C) Revenue receipt which is exempt  
 (D) None of the above
162. As per Rule 7(A) of Income Tax Rules 1962, income derived from growing, manufacturing and sale of Centrifuged Latex or Cenex or Latex based Crepes shall be taken as agriculture and non agriculture income in the following ratio  
 (A) 75% and 25%  (B) 60% and 40%  
 (C) 65% and 35%  (D) None of the above
163. For the assessment year 2019 -20 the maximum amount of gratuity exempt under income tax Act is  
 (A) Rs. 5,00,000/-  (B) Rs. 10,00,000/-  
 (C) Rs.15,00,000/-  (D) None of the above
164. Where the total turnover of an assessee, eligible for presumptive taxation under Section 44AD is received entirely by account payee cheque during the previous year 2018-19, the specified rate of presumptive business income is  
 (A) 5% of total turnover  (B) 6% of total turnover  
 (C) 7% of total turnover  (D) None of the above
165. The WDV of a block (Plant and Machinery, rate of depreciation 15%) as on 01/04/2018 is Rs.3,20,000/- A second hand machinery costing Rs.50,000/- was acquired on 01/09/2018 but put to use on 01/11/2018. During the January 2019 part of this block was sold for Rs. 2,00,000/- The depreciation for accounting year 2019-20 would be  
 (A) Rs. 21,750/-  (B) Rs. 25,500/-  
 (C) Rs. 21,125/-  (D) None of the above
166. Alcoholic liquor for human consumption is subjected to  
 (A) Existing state levies  (B) Central excise duty  
 (C) Both (A) and (B) above partially  (D) Goods and Service Tax
167. Where the goods against an invoice are received in installments, the registered taxable person shall be entitled to the credit upon receipt of the \_\_\_\_\_ installment  
 (A) First  (B) Last  
 (C) Any time during the installment  (D) At the time of payment of each installment
168. Mr. A buys a passenger car worth Rs. 30,00,000/- with GST Rs.80,000/- He deals in furniture and electronics and uses the car to travel to his showroom. In this case Input Tax Credit of the GST will be  
 (A) Allowed  (B) Not allowed  
 (C) Only 50% allowed  (D) None of the above

169. As per Section 16(3) of the GST Act, in case the registered taxable person has claimed depreciation on the tax component of the value of capital goods, Input tax credit on the said tax component shall
- (A) Be allowed (B) Not be allowed  
(C) Only 50% allowed (D) None of the above
170. A registered manufacturing dealer purchased goods worth Rs.100,000/- with CGST Rs.9000/- @ 9% and SGCT Rs. 9000/-@ 9%. If output is exempt from GST how much input tax credit is available
- (A) Only CGST Rs. 9000/-  
(B) Only SGST Rs. 9000/-  
(C) Both CGST and SCST of Rs. 9000/- each  
(D) Nil
171. Which return is to be submitted for outward supply
- (A) GSTR - 2A (B) GSTR - 1A  
(C) GSTR - 1 (D) None of the above
172. What are the supplies on which reverse charge mechanism would apply?
- (A) Notified categories of goods or services or both u/s 9(3)  
(B) Inward supply of goods or services or both from an unregistered dealer u/s 9(4)  
(C) Both (A) and (B) above  
(D) None of the above
173. Sitting fees received by Director of XYZ Ltd. is liable for GST in the hands of
- (A) Director of the company  
(B) XYZ Ltd.  
(C) 50% by Director and 50% by XY ZLtd.  
(D) Fully exempt
174. In case of service by an insurance agent to Ms. ABC Insurance Co. Ltd. GST is to be paid by
- (A) Insurance agent  
(B) Ms. ABC Insurance Co. Ltd.  
(C) Proportionally by both company and insurance agent  
(D) Both are exempt
175. Under the provisions of Income Tax Act, short term Capital Loss can be set off against \_\_\_\_\_ in the same assessment year
- (A) Short term capital gains  
(B) Long term capital gains  
(C) By both short term and long term capital gains  
(D) None of the above
176. In excel to hide rows and columns we have to select cells in the rows and columns we want to hide then press
- (A) CTRL + 9 (B) CTRL + 7  
(C) CTRL + 5 (D) None of the above
177. What is the use of Shift + F11 in MS Excel
- (A) Delete existing sheet (B) Insert a new sheet  
(C) Merge two sheets (D) None of the above

178. Which one is not a function in MS Excel  
 (A) AVG (B) SUM  
 (C) MAX (D) MIN
179. How can you set page border in MS Excel?  
 (A) From Edit menu (B) Form Home menu  
 (C) From Tool menu  (D) Cannot set page border in excel
180. In MS Excel what is the function of Freeze Panes  
 (A) To lock any row or column (B) To lock references  
 (C) To lock formula (D) None of the above
181. \_\_\_\_\_ in Excel hides details, showing only the header and summarizing rows and columns  
 (A) Solver (B) Goal seek  
 (C) Scenario manager  (D) Auto outline
182. What is the use of document map in MS word  
 (A) Quickly navigate through a long word document  
 (B) Quickly print required page  
 (C) To quickly format the document  
 (D) None of the above
183. How to select one hyperlink after another during a slide presentation  
 (A) CTRL + K (B) CTRL + D  
 (C) TAB (D) None of the above
184. Which option can be used to set custom timings for slides in a presentation  
 (A) Slider timings (B) Slider timer  
 (C) Rehearsal (D) None of the above
185. Shortcut to insert new slide in the current presentation is  
 (A) CTRL + O (B) CTRL + F  
 (C) CTRL + M (D) CTRL + N
186. In Microsoft PowerPoint two kind of sound effects files that can be added to the presentation  
 (A) .wav files and .mid files (B) .wav files and .gif files  
 (C) .jpg files and .wav files (D) None of the above
187. When production levels are expected to decline within a relevant range and the flexible budget is used, what effects would be anticipated with respect to each of the following
- | <u>Fixed Cost / Per Unit</u>                  | <u>Variable Cost / Per Unit</u> |
|---|---------------------------------|
| <input type="radio"/> (A) Increase            | Increase                        |
| <input checked="" type="radio"/> (B) Increase | No change                       |
| <input type="radio"/> (C) No change           | No change                       |
| <input type="radio"/> (D) No change           | Increase                        |
188. New equipment is expected to be purchased by cheque in June of forthcoming period. Details are – Cost Rs. 1,60,000/- ; life 5 years ; scrap value Rs. 40,000/- ; depreciation to be charged on Straight Line Method. The amount of depreciation which will be included in cash budget for the month of June will be  
 (A) Rs. 2,000/- (B) Rs.26,670/-  
 (C) Rs. 24,000/-  (D) None of the above

189. Which of the following items is the last schedule to be prepared in the normal budget preparation process
- (A) Cost of goods sold budget (B) Direct labour budget  
(C) Selling expense budget (D) Cash budget
190. A firm maintains a separate account for cash disbursement. Total disbursements are for Rs. 1,05,000/- per month or Rs. 12,60,000/- per year. Cost of transferring cash to disbursement account is Rs. 20/- per transfer. Marketable securities yield is 8% p.a. Determine the optimum cash balance according to William J Baumol Model
- (A) Rs. 24,200/- (B) Rs. 25,100/-  
(C) Rs. 25,800/- (D) Rs. 24,100/-
191. A company expects its cost of goods to be Rs. 136 crore. The operating cycle is 54 days. Minimum cash balance to be maintained at Rs. 1.5 crore to meet emergencies. What is the expected working capital requirement for the year. Assuming 360 days a year
- (A) Rs. 114 crore (B) Rs. 906.67 crore  
(C) Rs. 21.89 crore (D) None of the above
192. What do you mean by “2/10 Net 30”
- (A) Means that if the amount due is paid within 10 days customer will enjoy a 2% cash discount. Otherwise the amount is due in full within 30 days.  
(B) Means that if the amount due is paid within 10 days customer will enjoy a 2% trade discount. Otherwise the amount is due in full within 30 days.  
(C) Means if the amount due is paid between 10 to 30 days customer will get 2% cash discount  
(D) None of the above
193. A company issues cheques of Rs.1,00,000/- everyday and receives cheque of Rs. 5,00,000/- everyday. The payment float is 8 days while the receipt float is 3 days on an average. What is disbursement float, collection float and net float respectively?
- (A) Rs. 8,00,000/- ; Rs 1,50,000/-; Rs 1,50,000/-  
(B) Rs. 6,50,000/- ; Rs 1,50,000/-; Rs 50,000/-  
(C) Rs. 4,00,000/- ; Rs 50,000/-; Rs 1,50,000/-  
(D) None of the above
194. Which option(s) below is true relating to One Person Company (OPC)
- (A) A natural person shall not be a member and nominee of more than a One Person Company (OPC) at any point of time.  
(B) OPC cannot be incorporated or converted into a company under Section 8 of the Companies Act  
(C) OPC cannot carry out non banking financial services  
(D) All of the above
195. The last word in the name of a company shall state “Limited” but it is not necessary for
- (A) Private Companies (B) Companies formed under Section 8  
(C) Public Companies (D) None of the above
196. Which of the following is not content of Memorandum of Association
- (A) Name clause (B) Registered office clause  
(C) Object clause (D) Board of Directors clause

197. The registrar shall register any alteration of the memorandum with respect to the object of the company and certify the registration within a period of \_\_\_\_\_ from the date of filing of the special resolution
- (A) 30 days (B) 60 days  
(C) 90 days (D) None of the above
198. According to \_\_\_\_\_ of Companies Act 2013 every company on being requested by a member for the Memorandum of Association document shall send it within \_\_\_\_\_ days
- (A) Section 16 ; 14 days (B) Section 17 ; 7 days  
(C) Section 18 ; 21 days (D) None of the above
199. What is correct with reference to issue of equity shares with differential rights
- (A) Equity shares differential rights shall not exceed 20% of total post issue paid up capital  
(B) Equity shares differential rights shall not exceed 26% of total post issue paid up capital  
(C) The company is having consistent track record of distributable profit for the last three years  
(D) Both (B) and (C) above
200. The balance of Security Premium Account under Section 52 of Companies Act 2013 can be applied for
- (A) The purpose of purchase of own shares under Section 68  
(B) Conversion of partly paid up shares into fully paid up shares  
(C) Declaration of Dividend  
(D) None of the above
201. What is the correct about issue of shares
- (A) Shares cannot be issued at premium over 100%  
(B) Shares can be issued at discount  
(C) Sweat Equity Shares under Section 54 can be issued at discount  
(D) None of the above
202. When does an amount equivalent to nominal value of preference shares to be redeemed is to be transferred to capital redemption reserve account
- (A) When the redemption is made out of profit  
(B) When the redemption is made out of fresh issue of shares  
(C) When cumulative preference shares are redeemed  
(D) None of the above
203. Which statement is false regarding capitalization of profits for the purpose of issuing bonus shares
- (A) The company must be authorized by articles  
(B) No need to convert partly paid up shares into fully paid us shares  
(C) It has been authorized in the general meeting of the company  
(D) None of the above
204. What is the maximum limit of buyback of own shares
- (A) 25% or less of aggregate of paid up capital and free reserves of the company  
(B) 25% or less of the paid up capital  
(C) 35% or less of the aggregate of paid up capital and free reserves of the company  
(D) None of the above

205. Buy back of shares can be done  
 (A) From the existing shareholders on a proportionate basis  
 (B) From the open market  
 (C) By purchasing the securities issued to employees of the company pursuant to a scheme of stock option or sweat equity  
 (D) Either (A) or (B) or (C) or from all of the above
206. What is the maximum limit of declaration of dividend as per Rule 3 of Companies (Declaration and Payment of Dividend) Rules 2014  
 (A) The rate of dividend declared shall not exceed the average of the rates at which dividend was declared by it in the 03 years immediately preceding that year.  
 (B) The total amount to be drawn from such accumulated profits shall not exceed one-tenth of the sum of its paid up share capital and free reserves as appearing in the latest audited financial statement  
 (C) The balance of reserves after such withdrawal shall not fall below fifteen percent of its paid up share capital as appearing in the latest audited financial statement  
 (D) All of the above
207. Declared dividend but not paid or claimed by the shareholder is to be transferred to  
 (A) Unclaimed Dividend Account (B) Unpaid Dividend Account  
 (C) Unpaid Dividend Payable Account (D) Investor Education Fund Account
208. Which of the following amount is not credited to Investor Education and Protection Fund Account  
 (A) Maturity deposit with company (B) Profit on sale of asset  
 (C) Matured debentures with Companies (D) None of the above
209. If declared dividend has not been paid or the warrant in respect thereof has not been posted within 30 days from the date of declaration to any shareholder entitled to the payment of dividend, the company shall also be liable to pay simple interest at the rate of \_\_\_\_\_ p.a. during the period for which such default continues  
 (A) 5% (B) 6%  
 (C) 15% (D) None of the above
210. Each company shall keep the books of accounts in good order relating to a period which must not be less than \_\_\_\_\_ financial years immediately preceding a financial year.  
 (A) 5 (B) 8  
 (C) 12 (D) 16
211. CSR committee on board consist of  
 (A) Directors forming 1/3<sup>rd</sup> of total number of directors  
 (B) At least 2 directors  
 (C) 3 or more directors out of which at least one director shall be independent  
 (D) None of the above
212. Employer's contribution to Recognized Provident Fund (RPF) in excess of 12% of salary income of an employee shall be treated as  
 (A) Taxable income from salaries (B) Exempted income  
 (C) Deemed income from salaries (D) None of the above



213. Which statement is true regarding signing authority on financial statement
- (A) In case of one person company financial statement shall be signed by only one director  
 (B) The chairperson of the company where he is authorized by board  
 (C) The chief financial officer  
 (D) All of the above
214. One person company shall file a copy of the financial statements duly adopted by its members, along with all the documents which are required to be attached to such financial statements within \_\_\_\_\_ days from the closure of financial year
- (A) 60 (B) 120  
 (C) 180 (D) None of the above
215. How amortization amount is being determined for intangible assets created under Build Operate and Transfer as per schedule II of the Companies Act 2013
- (A) Cost of intangible asset / life of intangible asset  
 (B) Cost of Intangible Asset x Actual Revenue for the year Projected Revenue from Intangible Assets  
 (C) Not required as per Companies Act 2013  
 (D) None of the above
216. Deferred tax asset are shown under the head of balance sheet as
- (A) Noncurrent assets  
 (B) Not shown in balance sheet. Shown as footnotes  
 (C) Current assets  
 (D) None of the above
217. The term fixed assets is shown in the balance sheet when
- (A) Financial statements of a company are drawn up in compliance of the Companies (Indian Accounting Standards) Rules 2006  
 (B) Financial statements of a company are drawn up in compliance of the Companies (Indian Accounting Standards) Rules 2018  
 (C) Both A and B above  
 (D) None of the above
218. If any of the provisions of Section 139 to 146 of Companies Act 2013 is contravened the company shall be punishable with fine
- (A) Which shall not be less than Rs.20,000/-  
 (B) Which shall not be less than Rs. 25,000/- but which may extend upto to Rs. 5,00,000/-  
 (C) Which shall not be less than Rs. 50,000/- but which may extend upto Rs. 8,00,000/-  
 (D) None of the above
219. When profit as per tax law is more than profits as per books of accounts \_\_\_\_\_ is required to be created
- (A) Revenue tax asset  (B) Deferred tax asset  
 (C) Provision for tax asset (D) None of the above
220. What feature will you use to apply motion effects in between a slide exits and another enters
- (A) Slide transition (B) Slide design  
 (C) Slide animation (D) None of the above

221. As per the constitution Act 2016, in case of a voting, every decision of the GST council has to be taken by a majority of not less than \_\_\_\_\_ of the weighted votes of the members present.
- (A) Two third (B) Three fourth  
(C) Fifty percent (D) None of the above
222. Under GST law states were guaranteed to be paid for any loss of revenue in the first \_\_\_\_\_ of GST implementation which came into force from 01 July, 2017
- (A) 5 years (B) 7 years  
(C) 10 years (D) None of the above
223. A dealer opting for composition scheme is required to furnish only 01 return which is \_\_\_\_\_. This return is furnished once in a year by \_\_\_\_\_ following a financial year.
- (A) GSTR-4 ; 30<sup>th</sup> April (B) GSTR-3 ; 30<sup>th</sup> June  
(C) GSTR -5; 30<sup>th</sup> August (D) None of the above
224. GSTR-9 is required to be filled by all the taxpayers registered under GST, except the taxpayer
- (A) Who have opted for composition scheme (B) Who are not resident taxable person  
(C) Who are input service distributors (D) All of the above
225. When movement of goods is of more than \_\_\_\_\_ in value, e-way bill must accompany the goods at the time of transportation
- (A) Rs.1,50,000/- (B) Rs.1,00,000/-  
(C) Rs.75,000/- (D) None of the above
226. In which of the following cases, a lease may be classified as a financial lease as per Accounting Standard 19?
- (A) In case if the lessee cancels the lease, the losses of the lessor are to be borne by the lessee  
(B) Gain or loss due to fluctuation in the fair value of the asset falls on lessee  
(C) The lessee can continue the lease for another period at a rent which is substantially lower than market rent  
(D) All of the above
227. Which of the following lease arrangements are not covered under Indian Accounting Standard 19
- (A) Lease arrangements to explore for or use natural resources  
(B) Lease arrangements for items such as motion picture films and video recordings  
(C) Lease arrangements for patents and copyrights  
(D) All of the above
228. An interior decorator has opted for presumptive taxation scheme under Section 44DA for AY 2019-20. He is liable to pay advance tax
- (A) In single installment (B) In two installment  
(C) In three installment (D) In four installment
229. According to prudence convention the closing stock of the business is to be shown in accounts at
- (A) Cost price (B) Market price  
(C) Average of cost price and market price (D) None of the above
230. \_\_\_\_\_ means an account established by the committee in the name and the benefit of a participant, to record accruals of cash and / or stock or stock units under the plan that remains subject to time restrictions
- (A) Wrap account (B) Constant purchasing power account  
(C) Memorandum account (D) None of the above

231. As per trial balance, sundry debtors are Rs. 45,000/- and sales are Rs. 50,000/-. Goods sent on approval basis to Mr. X of Rs. 5000/- which is due and the cost price of the same is Rs. 4000/-. What will be the correct entry / entries at the time of preparing final account if the value of closing stock is Rs. 55,000/-
- (A) Value of closing stock will be Rs.60,000/  
 (B) Value of closing stock will be Rs. 59,000/- and debtors will be Rs. 45,000/-  
 (C) Closing stock will be Rs. 59,000/- ; debtors will be Rs.40,000/- and sales will be Rs.45,000/-  
 (D) None of the above
232. The fixed asset of XYZ limited has been impaired recently in the FY 2015-16. In the FY 2016-17 there was an upward revaluation of the fixed assets. What should be the treatment as per AS10.
- (A) Credit to Revaluation Reserve Account      (B) Credit to Profit and Loss Account  
 (C) Show it as a Prior Period Item             (D) None of the above
233. Mrs. X is a non resident having total income other than long term capital gains as Rs. 2,80,000/-. Long term capital gains from sale of listed securities is Rs.10,000/- (STT paid on sale and purchase of shares) Calculate income tax liability of Mrs. X for the assessment 2019-20
- (A) Rs. 1560/-     (B) Rs. 3640-  
 (C) Rs. 1800/-     (D) None of the above
234. Given (Rs. in Lakhs) :
- Cost of Plant Rs.1000; Accumulated Depreciation Rs. 250; Carrying amount Rs. 750. How much amount should be debited or credited to Revaluation Surplus Account under Elimination Method if the plant is revalued at Rs1100.
- (A) Rs. 350 lakh debited     (B) Rs 850 lakh credited  
 (C) Rs. 500 lakhs credited      (D) Rs 350 lakh credited
235. The following data apply to company's Defined Benefit Pension Plan for the year
- Fair market value of plan asset (beginning of the year) = Rs.4,00,000/-  
 Fair market value of plan asset (end of the year) = Rs.5,70,000/-  
 Employer contribution = Rs.1,40,000/-  
 Benefit paid = Rs. 1,00,000/-
- (A) Rs. 1,30,000/-     (B) Rs. 2,30,000/-  
 (C) Rs. 2,10,000/-     (D) None of the above
236. Aditya is provided with rent free unfurnished accommodation by his employer in Mumbai. The value of perquisite in the hands of Aditya is
- (A) 20% of salary      (B) 15% of salary  
 (C) 10% of salary     (D) None of the above
237. From assessment year 2018-19 the loss from house property head that will be allowed to be set off from other heads of income is restricted to \_\_\_\_\_ in a particular assessment year and the rest amount shall be carried forward for set off in subsequent years
- (A) Rs. 1,50,000/-      (B) Rs. 2,00,000/-  
 (C) Rs. 2,50,000/-     (D) None of the above
238. Is purchase of oil seeds of Rs. 50,000/- in cash from a farmer on a banking day allowable while computing income from business or profession for the assessment year 2019-20.
- (A) Allowable as deduction the entire amount of Rs.50,000/-  
 (B) Not allowed because cash payment exceeds Rs. 10,000/-  
 (C) Only Rs.10,000/- allowed as deduction balance is taxable  
 (D) None of the above

239. The maximum amount which can be donated in cash for claiming deduction under Section 80G is  
 (A) Rs. 2000/- (B) Rs. 5000/-  
 (C) Rs. 10,000/- (D) None of the above
240. The rate of TDS on rental payments of Plant, Machinery or Equipment is  
 (A) 10% (B) 5%  
 (C) 2% (D) None of the above
241. The presumptive taxation scheme of Section 44AD can be adopted by  
 (A) Residential individual  
 (B) Resident Hindu undivided family  
 (C) Resident partnership firm (not limited liability partnership firm)  
 (D) All of the above
242. The control key to open a new tab in an internet browser or adjust tabs in word processor is  
 (A) CTRL + T (B) CTRL + U  
 (C) CTRL + D (D) None of the above
243. Deferred cost refers to  
 (A) Unexpired cost which provide benefit in future period  
 (B) Liability  
 (C) Expense which is incurred and totally used in generation of revenue  
 (D) None of the above
244. Cost incurred in the past which are not relevant to a future decision is  
 (A) Full absorption cost (B) Under allocated indirect cost  
 (C) Sunk cost (D) None of the above
245. The minimum number of members in a private company and public company are  
 (A) Three and seven respectively (B) Two and seven respectively  
 (C) Three and nine respectively (D) None of the above
246. In case of a \_\_\_\_\_ company General Meeting of a company may be called by giving not less than clear 14 days notice either in writing or through electronic mode in such manner as may be prescribed  
 (A) Section 101 (B) Section 111  
 (C) Section 8 (D) None of the above
247. What is the maximum time limit for redemption of Preference Shares issued by other than infrastructure projects  
 (A) 10 years (B) 20 years  
 (C) 15 years (D) None of the above
248. The Subscribed Capital of a company is  
 (A) Never more than issue capital (B) Never less than issue capital  
 (C) Always equal to the issue capital (D) Prescribed percentage of the issue capital
249. Provisions of CSR are applicable to  
 (A) Companies with net worth of Rs. 500 crore or more  
 (B) Companies with turnover of Rs.1000 crore or more  
 (C) Companies with net profit of 5 crore or more in any financial year  
 (D) All of the above

250. As per \_\_\_\_\_ of the Companies Act 2013 consent of the members is required for exempting the auditors of the company to attend the general meetings  
 (A) Section 146 (B) Section 145  
 (C) Section 147 (D) None of the above
251. What is the useful life of a factory building as per schedule II of Companies Act 2013  
 (A) 60 years (B) 25 years  
 (C) 30 years (D) None of the above
252. The practice of appending notes regarding contingent liabilities in accounting statements is in pursuance to  
 (A) Convention of Consistency (B) Money Measurement Concept  
 (C) Convention of Conservation (D) Convention of Disclosure
253. Goods given as samples should be credited to  
 (A) Advertisement account (B) Sales account  
 (C) Purchase account (D) Goods on sample account
254. Amount of Rs. 25,000/- given as festival advance to an employee is  
 (A) Revenue expenditure (B) Deferred revenue expenditure  
 (C) Capital expenditure (D) Not an expenditure
255. As per Accounting Standard 10 when a fixed asset is acquired or in partial exchange of another asset, the cost of the acquired asset should be recorded at  
 (A) Fair market value of the asset acquired (B) Net book value of the asset given up  
 (C) Lower of (A) or (B) above (D) None of the above
256. \_\_\_\_\_ of an asset is its cost or other amount substituted for the cost in the books of account, without making any deduction for accumulated depreciation and accumulated impairment losses  
 (A) Gross carrying amount (B) Enterprise specific amount  
 (C) Fair value (D) None of the above
257. Goods seized by authorized officer can be released on a provisional basis upon execution of a bond for the value of goods and furnishing of security. The bond so executed will be form no  
 (A) GST INS 06 (B) GST INS 03  
 (C) GST INS 04 (D) None of the above
258. The proceeds of the cess levied under Section 8 and such other amount as may be recommended by the council, shall be credited to a non lapsable fund known as the  
 (A) Goods and Service Tax Compensation Fund  
 (B) Goods and Service Tax GoI Fund  
 (C) Goods and Service Tax Collection Fund  
 (D) None of the above
259. Input service distributor shall file the return GSTR 6 for the input service distributed by the \_\_\_\_\_ of the succeeding month  
 (A) 10<sup>th</sup> (B) 15<sup>th</sup>  
 (C) 20<sup>th</sup> (D) None of the above
260. A casual taxable person or a non resident taxable person shall be required to apply for registration at least \_\_\_\_\_ days prior to the commencement of business  
 (A) 05 (B) 10  
 (C) 20 (D) None of the above

261. The dual GST model adopted by India finds similarities with the model of  
 (A) France (B) Canada  
 (C) Argentina (D) None of the above
262. Maximum amount of deduction in the case of an individual who is resident in Indian, a patentee and in receipt of income by way of royalty in respect of a patent registered on or after the required date under the patents Act 1970 is allowed  
 (A) 75% of such income (B) 50% of such income  
 (C) Rs. 3 lakh (D) None of the above
263. Angel Ltd paid Rs.3,00,000/- on 22/12/2018 in IIT with a specific direction that the sum shall be used for scientific research programme approved by the Government of India. The amount of deduction eligible under Section 35 (2AA) of Income Tax Act 1961 is  
 (A) 100% of the sum so paid (B) 75% of the sum so paid  
 (C) 50% of the sum so paid (D) 150 % of the sum so paid
264. Which of the following is / are essential condition(s) for deduction under Section 37(1) of Income Tax Act  
 (A) Such expenditure should not be covered under the specific Section that is Sections 30 to 36  
 (B) Expenditure should not be of capital nature  
 (C) Both (A) and (B) above  
 (D) None of the above
265. The process of reporting an item in the financial statements of an entity is  
 (A) Allocation (B) Matching  
 (C) Realization (D) Recognition
266. President of India gave assent to following Acts: Central Goods and Service Act 2017; Integrated Goods and Service Act 2017; Union Territory Goods and Service Act 2017 and Goods and Service Tax (Compensation to State) Act 2017 on  
 (A) 12<sup>th</sup> May 2017 (B) 12<sup>th</sup> June 2017  
 (C) 12<sup>th</sup> April 2017 (D) None of the above
267. Aditya Ltd entered into an agreement with Mahesh Ltd. for sale of goods costing Rs.4,00,000/- at a profit of 20% on cost. The sale transaction took place on 15 Feb 2019. On the same date Aditya Ltd entered into another agreement with Mahesh Ltd. for repurchasing the same goods at Rs. 5,40,000/- on 15<sup>th</sup> August 2019. The predetermined purchase price covers, inter alia, the holding cost of Mahesh Ltd. On 31<sup>st</sup> March 2019 how much amount should be debited or credited to the Profit and Loss Account of Aditya Ltd.  
 (A) Rs.15,000/- debited as financial charges (B) Rs. 16,000/- debited as holding charges  
 (C) Rs. 80,000/- credited as profit (D) Rs 15,000/- credited as financial charges
268. The figures appearing in the financial statement may be rounded off if turnover is less than 100 crore  
 (A) To the nearest hundreds, thousands, lakhs, or millions or decimal thereof  
 (B) To the nearest crores or decimal thereof  
 (C) To the nearest three decimal place  
 (D) No such rule exists

269. In how many years and in which fund the amount of unpaid dividend account should be transferred
- (A) 3 years, Investor Education and Protection Fund  
 (B) 7 years, Investor Education Fund  
 (C) 3 years, Unclaimed Dividend Fund Account  
 (D) 7 years, Investor Education Protection Fund
270. Subsection (4) of Section 123 states that the amount of dividend, including interim dividend, shall be deposited in a scheduled bank in a separate account within \_\_\_\_\_ days from the date of declaration of such dividends
- (A) 10 days (B) 5 days  
 (C) 15 days (D) 20 days
271. Given that market price of equity share is Rs 54; P/E ratio is 9; Dividend Payout Ratio is 72%; company has 1,00,000 lakh equity shares. Book value per share is Rs .42/-. What is the EPS, Net Income of the year and Dividend Yield Ratio respectively
- (A) Rs 6/- ; Rs 6,00,000/- ; 8% (B) Rs 8/- ; Rs 8,00,000/- ; 10.28%  
 (C) Rs 10/- ; Rs 42,00,000/- ; 11.11% (D) None of the above
272. Given the Current Ratio = 2.75;  
 Quick Ratio = 2.25;  
 Working Capital = Rs. 3,50,000/-.
- What is the value of current liabilities, current assets and stock respectively
- (A) Rs. 2,00,000/- ; Rs. 6,00,000/-; Rs. 3,50,000/-  
 (B) Rs. 5,50,000/- ; Rs. 2,00,000/-; Rs. 5,50,000/-  
 (C) Rs. 2,00,000/- ; Rs. 5,50,000/-; Rs. 1,00,000/-  
 (D) None of the above
273. A company has an inventory of Rs.73,000/-; debtors of Rs. 45,000/- and inventory turnover of 6 times. The gross profit margin of the company is 20% and its credit sales are 40% of the total sales. Calculate average collection period assuming 365 days in a year
- (A) 75 days (B) 197 days  
 (C) 78.125 days (D) None of the above
274. Prime cost and conversion cost share which common element of total cost
- (A) Variable overhead (B) Fixed overhead  
 (C) Direct labour (D) None of the above
275. If a registered person purchased goods from composition dealer, can he claim input tax credit
- (A) No he cannot claim (B) Yes only on goods  
 (C) Yes only on services (D) Yes both on goods and services
276. Which of the following services are covered under reverse charge mechanism of CGST Act 2019
- (i) Legal consultancy  
 (ii) Goods transport agency  
 (iii) AC repair services  
 (iv) Manufacture of goods
- (A) (ii) and (iii) (B) (i) and (iv)  
 (C) (i) and (ii) (D) None of the above

277. Mr. X a resident of India wins Rs. 10,000/- in a lottery. Which of the statement is true in this respect
- (A) Tax is deductible u/s 194B @ 30% (B) Tax is deductible u/s 194B @ 40.9%  
 (C) No tax deductible at source (D) None of the above
278. Family pension received by a widow of a member of the armed forces where the death of the member has occurred in the course of the operational duty. Which of the statement is true in this respect
- (A) Exempt upto Rs 5,00,000/- (B) Exempt upto Rs 7,50,000/-  
 (C) Exempt upto Rs 10,00,000/- (D) Totally Exempt under Section 10(19)
279. According to \_\_\_\_\_ the rate of tax leviable on STCG arising from transfer of equity shares of a company or unit of an equity oriented fund is \_\_\_\_\_
- (A) Section 111A; 15% (B) Section 137; 12%  
 (C) Section 140A; 20% (D) None of the above
280. Unexplained Cash Credit is taxed and final rate including cess comes out to be \_\_\_\_\_
- (A) 30.25% (B) 60.25%  
 (C) 83.25% (D) None of the above
281. Which of the working capital strategy is most aggressive
- (i) Making greater use of short term finance and maximizing net short term asset  
 (ii) Making greater use of long term finance and minimizing net short term asset  
 (iii) Making greater use of short term finance and minimizing net short term asset
- (A) Only (i) (B) Only (ii)  
 (C) Only (iii) (D) None of the above
282. Under a conservative financing policy a firm would use long term financing to finance some of the temporary current assets. What should the firm do when a dip in temporary current assets causes total assets to fall below the total long term financing?
- (A) Use the excess funds to pay down long term debt  
 (B) Invest the excess long term financing in marketable securities  
 (C) Use the excess funds to repurchase common stock  
 (D) None of the above
283. How can a firm provide a margin of safety if it cannot borrow on short notice to meet its needs
- (A) Maintain a low level of current assets (especially cash and marketable securities)  
 (B) Shorten the maturity schedule of financing  
 (C) Lengthening the maturity schedule of financing  
 (D) None of the above
284. If a company moves from "Conservative" working capital policy to an "aggressive" policy it should expect
- (A) Liquidity to decrease, whereas profitability to increase  
 (B) Expected profitability to increase whereas risk would decrease  
 (C) Liquidity would increase, whereas risk would decrease  
 (D) Risk and profitability both to decrease
285. The cost of insurance and taxes are included in
- (A) Cost of ordering (B) Set up cost  
 (C) Inventory carrying cost (D) Cost of storages



286. The reorder point is divided by number of sold units for per unit of time to calculate  
 (A) Relevant carrying cost (B) Relevant ordering cost  
 (C) Purchase order lease time (D) Number of purchase order
287. Which of the following is not an assumption of the Basic Fixed Order Quantity Inventory Model  
 (A) Ordering or Setup Costs are Constant  
 (B) Inventory holding cost is based on average inventory  
 (C) Diminishing return to scale on holding inventory  
 (D) None of the above
288. The Pareto Principle is best applied to which of the following inventory systems  
 (A) EOQ (B) Fixed time period  
 (C) ABC Classification (D) Fixed order quantity
289. ABC Ltd. is out of stock for a key item, which has a backorder of 200 units. An open order of 750 units is scheduled for arrival on the following Monday. What is the current inventory position of ABC Ltd.  
 (A) Less than or equal to 0 units  
 (B) Greater than 0 units but less than or equal to 500 units  
 (C) Greater than 500 units but less than or equal to 750 units  
 (D) Greater than 750 units
290. The technique of converting figures into percentage in some common base is called  
 (A) Ratio Analysis (B) Common Size Statement Analysis  
 (C) Trend Percentages (D) None of the above
291. According to CGST Act 2017 Section 56 if any tax ordered to be refunded under subsection (5) of Section 54 to any applicant is not refunded within 60 days from the date of receipt of application under subsection (i) of that Section, interest at such rate not exceeding \_\_\_\_\_ shall be payable in respect of such refund.  
 (A) 9%  (B) 6%  
 (C) 4% (D) 2%
292. \_\_\_\_\_ function in excel tell how many numeric entries are there  
 (A) COUNT (B) NUM  
 (C) SUM (D) CHKNUM
293. VLOOKUP function is used to  
 (A) Find related records (B) Looks up for text that contains 'v'  
 (C) Checks if 02 cells are identical (D) None of the above
294. We can cancel Marquee by pressing  
 (A) CTRL + ESC (B) ALT + ESC  
 (C) SHIFT + ESC  (D) ESC
295. Which function can be used to calculate monthly mortgage payment  
 (A) PMT (B) PV  
 (C) NPER (D) None of the above

296. **Macros in MS Word are**  
 (A) Small programs created to automate repetitive tasks by using VBA  
 (B) Small add on programs that are installed to handle large documents  
 (C) Special feature used to convert word file into pdf document and split it  
 (D) None of the above
297. **In MS Word what is the short cut key to open font dialog box?**  
 (A) CTRL + F  
 (B) ALT + CTL + F  
 (C) CTRL + D  
 (D) CTRL + SHIFT + D
298. **What is a motion path in a power point**  
 (A) A method of moving items on a slide  
 (B) A type of animation entrance effect  
 (C) Method of advancing slides  
 (D) None of the above
299. **Which indent market controls all the lines except first line**  
 (A) Left indent market  
 (B) First line indent market  
 (C) Right indent marker  
 (D) None of the above
300. **In power point which key do you use to check spelling**  
 (A) F9  
 (B) F7  
 (C) F5  
 (D) F3