

GOVERNMENT OF INDIA:: DEPARTMENT OF SPACE

INDIAN SPACE RESEARCH ORGANISATION

ISRO Centralised Recruitment Board

WRITTEN TEST FOR RECRUITMENT TO THE POST OF ACCOUNTS OFFICER-2016

TEST BOOKLET:



Date: December 11, 2016 (Sunday)

Time: 1000 Hrs. to 1230 Hrs

Part	No of Questions
Part-A – Test of reasoning, Arithmetic, General Awareness, etc.	36[1-36]
Part-B- English Part-C- Accounts	32[37-68]
Part-D-Descriptive type	36[69-104]
Tait-b-bescriptive type	02[&]

Instructions to the candidate

- The question paper is in the form of test booklet. All candidates will be assessed on identical questions.
- A separate OMR answer sheet is provided to all candidates for answering PART A, PART B, and PART C.
- 3. Refer instructions in answer sheet and use black or blue point pen for answering all questions.
- 4. Each objective question is provided with a text and/or figures wherever applicable with multiple answer choices (a), (b), (c) and (d), which includes one correct answer.
- A separate answer booklet is provided to all candidates for answering PART D [Descriptive type]. Answer to be written in 'ENGLISH' ONLY.
- Objective Type Questions carry 1 mark each and wrong answers carry -0.25 (negative marking) and unattended questions carry zero marks. Multiple answers for a question will be regarded as a wrong answer.
- Enter your name and roll number correctly on the OMR answer sheet.
- 8. Enter all information as per the instructions given in the answer sheet for PART D.
- Space available in the question booklet could be used for rough work and no separate sheet will be provided.
- 10. At the end of the test (1) Written Test Call Letter(s) with photograph pasted on it and (2) OMR Answer Sheet and (3) Descriptive type answer sheet shall be returned to the Invigilator and shall not be carried by the candidate under any circumstances. (if applied for both ISRO & PRL posts, then both call letters to be submitted and both Roll Numbers to bubbled in the OMR answer sheet).
- 11. **VERY IMPORTANT:** The OMR answer sheet should be folded along with the perforation provided at the top (horizontal perforation) and carefully separate the original OMR sheet and carbonless copy. The carbonless copy of the OMR answer sheet to be retained by the candidate for his/her future reference. Then, the original OMR answer sheet should be folded along with the vertical perforation provided therein and carefully tear-off into two halves along the perforation in the presence of the candidates.



WRITTEN TEST FOR RECRUITMENT TO THE POST OF ACCOUNTS OFFICER - 2016

SET: A

PART-'A'

		ГА	W. I.	- A
1	Rar yea	ma's age was square of a number la r. How long must he wait before his	ast ye s age	ear and it will be cube of a number next is again the cubes of a number?
	а	39 years	b	10 years
	С	38 years	d	64 years
2	Wha rule	at was the main cause of the growth ?	of m	oney-lending class during the British
	а	Failure of crops, caused by the na	tural	calamities
	b	Extravagant habits of the people		
	С	Demand of high revenue from the	e pea	sants
	d	Need of capital for the cultivation		
3	Curr	ency notes and coins of one rupee a	and l	ower denominations are issued by
	а	Reserve Bank of India	b	State Bank of India
	С	Ministry of Finance	d	Government of India
4	The	first Indian and Asian to receive the	Nobl	e Prize in Physics was
	а	C.V.Raman	b	Mother Teresa
	С	Rabindranath Tagore	d	S. Chandrasekhar
5	Cosn	nic rays		
	а	are charged particles		
	b	are uncharged particles		
	С	can be charged as well as uncharg	ed	
	d	None of these		
6	АТМ	stands for		
	а	Automated Teller Machine	b	Automatic Teller Machine
	С	Authorised Teller Machine	d	Authentic Teller Machine

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SET: A

7	A precious gem falls and breaks into two pieces whose weights are in the ratio of
	3:5. The value of the gem is proportional to the square of its weight. If the value
	of the original gem is ₹ 6400, what is the loss due to breakage?

a ₹3000

b ₹3600

c ₹3900

d Cannot be determined

8 Abhinav Bindra is a famous

a Social Worker

b Film Star

c Journalist

d Sports personality

9 The abbreviations 'EPoS' stands for

a Electronic Payment of Sale

b Electronic Point of Sale

c Electronic Purchase of Sale

d Electronic Price of Sale

The rate at which domestic currency can be converted into foreign currency and vice-versa is known as

a LIBOR

b Base rate

c Repo Rate

d Exchange rate

11 "Constitution day" is celebrated on

a 26th November

b 26th January

c 2nd October

d 15th August

If out of the total number of students for all three specialization together in institute Q number of student having liking for Music, Painting and Cricket are in the ratio of 5:6:7 respectively, then what is the number of students liking Music from this institute?

a 250

b 300

c 350

d 360

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SET: A

13	What	is	click	jacking?	?
	vviial	10	CIICK	Jacking !	

- a A digital process that is used to display an image on the monitor
- b A form of computer engineer
- c A malicious technique of tricking web users into revealing confidential information
- d A device that sends and receives data in a bit second

14	The first	ever robot	spacecraft to	probe pla	anet Ver	ius was	named
----	-----------	------------	---------------	-----------	----------	---------	-------

a Newton

b Magellan

c Galileo

d Challenger

15 Eugenics is the study of

- a different races of mankind
- b genetics of plants
- c altering human beings by changing their genetic components
- d people of European origin

16 Coral reefs in India can be found in

- a the coast of Orissa
- b Trivandrum

c Visakhapatnam

d Rameshwaram

17 Pyorrhoea is a disease of the

a gums

b heart

c lungs

d nose

18 Rohinton Baria Trophy is associated with

a Football

- b Hockey
- c Cricket 'Inter-University'
- d Inter-University sports & athletics

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SET: A

19	Opt	ical fiber works on the principle of					
	а	scattering	b	interference			
	С	total internal reflection	d	refraction			
20	Who	o is the author of the book titled 'Crea	ating	Leadership'?			
	а	Kiran Mazumdar Shaw	b	Kiran Bedi			
	С	Mary Kom	d	Medha Parkar			
21	Whi 201	ch if the following organizations has 5-16 for launching the Universal Acc	won ount	the National Award on e-Governanc Number(UAN)?			
	а	Exim Bank					
	b	SIDBI					
	С	Employees' Provident Fund Organ	isatio	on			
	d	NABARD					
22	Which state has been conferred with the 2014-15 Krishi Karman award?						
	а	Rajasthan	b	Madhya Pradesh			
	С	Punjab	d	Kerala			
23	A nu	umber is increased consecutively two	time	es by 20% each. The original number			
	а	40%	b	42%			
	С	44%	d	22%			
24	Find	the odd man out: 396, 462, 572, 427	7, 67	1,264			
	а	396	b	671			
	С	427	d	264			
25	The	term 'RAM' stands for					
	а	Read Any Memory	b	Read All Memory			

d

Random Act Memory

Random Access Memory

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20	Which one is the leading oil producing (petrol) country in the world?							
	а	Iraq	b	Saudi Arabia				
	С	Russia	d	China				
27	If 97 num	is multiplied by a certain number, the ber.	at nu	mber is increased by 7566. Find tha				
	а	69	b	79				
	С	89	d	99				
28	Gerr	many does not share border with :						
	а	Italy	b	Poland				
	С	France	d	Netherlands				
29	Th	ne issue department of RBI maintains	a	against printing of notes:				
	а	Proportional Reserve System						
	b	Minimum Reserve System						
	С	Proportional Gold Reserve System						
	d	Foreign Currency Reserve System						
30		ch of the following rights was describ Soul of the constitution' ?	ed by	Dr. B. R. Ambedkar as the 'heart				
	а	Right to Equality	b	Right to Property				
	С	Right to Freedom	d	Right to constitutional remedies				
31	A negotiable instrument means							
	а	Bank guarantee						
	b	Demand Draft						
	С	Fixed Deposit						
	d	Cheque, Bill of Exchange or Promis	sory l	Note				

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SET: A

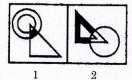
All the six members of the family A,B, C, D, E & F are travelling together. B is the son of C but C is not the mother of B. A & C are married couple. E is the brother of C.D is the daughter of A. F is the brother of B. How many male members are there in the family?

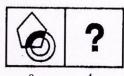
$$(469 + 174)^2 - (469 - 174)^2$$
 is equal to

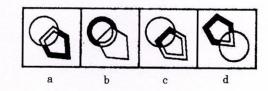
The following question consists of two sets of figures 1, 2, 3 and 4 constitute the problem set while figures a, b, c and d constitute the answer set. There is a definite relationship between figures 1 and 2. Establish a similar relationship between figure 3 and 4 by choosing a suitable figure 4 from the answer set.

Problem Set

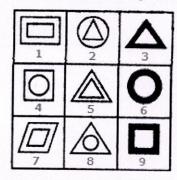








35 Group the given figures into three classes using each figure only once.



- a 1,5,7; 2,4,6; 3,9,8
- 1,4,7 ; 2,5,8 ; 3,6,9

- b 1,5,7; 2,4,8; 3,6,9
- d 1,7,9; 3,5,8; 2,4,6

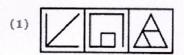
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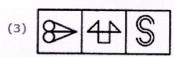
WRITTEN TEST FOR RECRUITMENT TO THE POST OF ACCOUNTS OFFICER - 2016

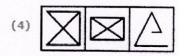
SET: A

36 Any figure can be traced by a single unbroken line without retracting.









a 1

c 3

b 2

d 4

PART-'B'

CHOOSE THE CORRECT MEANING FROM THE OPTIONS GIVEN FOR THE IDIOMATIC EXPRESSION

- 37 To be above board
 - a To be honest in any dealings
- b To be able to swim

c To have no debts

d To have a good height

- 38 Left no stone unturned
 - a Took no pains
 - b Resorted to intelligent practices
 - c Used all available means
 - d Did very irrelevant

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SET: A

- 39 A bolt from the blue
 - a Something unexpected and unpleasant
 - b something unexpected
 - c something unpleasant
 - d something horrible

PICK OUT FROM THE WORDS GIVEN BELOW EACH SENTENCE, THE WORD WHICH WOULD COMPLETE THE SENTENCE CORRECTLY AND MEANINGFULLY:

- The non-cooperative attitude of all the members can only the image of the society
 - a Defame

b deteriorate

c degrade

- d spoil
- 41 The Commandos took a long time to the resistance of the rebels
 - a Tone-down

b break-down

c pull-down

d cut-down

PICK OUT THE WORD THAT IS OPPOSITE IN MEANING OF THE WORD GIVEN IN CAPITALS:

- 42 PREJUDICED
 - a Logical

b helpful

c candid

d unbiased

- 43 CANDID
 - a Taciturn

b close

c frank

d silent

- 44 MELEVOLENCE
 - a Liking

b kindness

c affection

d generocity

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SET: A

45 JUBILANT

a lethargic

c refreshed

b inebriated

d morose

A WORD GIVEN IN QUESTION IS FOLLOWED BY FOUR ANSWER WORDS. OUT OF THESE ONLY ONE WORD CAN BE FORMED USING THE LETTERS OF GIVEN WORD. FIND OUT THAT WORD:

46 BLANDISHMENT

a CRASH

b METAL

c BOARD

d SHAPE

CHOOSE THE RIGHT WORD OR PHRASE WHICH IS HAVING SIMILAR MEANING TO THE WORD GIVEN IN CAPITAL LETTERS:

47 EMBEZZLE

a Vivid

b correct

c obscure

d misappropriate

48 ENDEARING

a Long-lasting

b lovable

c repellent

d small and lively

49 AMAZON

a Mythological god

b wild animal

c tall, strong woman

d sceptic

50 ACTUARIAL

a Statistical

b truthful

c precise

d estimated



WRITTEN TEST FOR RECRUITMENT TO THE POST OF ACCOUNTS OFFICER - 2016

SET: A

REPLACE THE WORDS/PHRASES GIVEN IN THE ITALICS WITH THE MOST EFFECTIVE AND MEANINGFUL OPTIONS GIVEN BELOW THE SENTENCE:

51	The centre forward was constantly being cheered and applauded because he had
	made many goals

a He had secured many goals

b he made many goals

c he had scored many goals

d None

DIRECTION: FROM THE CHOICES, SELECT MOST SUITABLE SYNONYM FOR THE MAIN WORD.

52	DA	D	D	D
JZ	DΑ	1	М	ĸ

a Unspoilt

b Chaste

c Innocent

d Neat

53 CATERWAUL

a Serve

b Howl

c Scribble

d Salute

54 REVULSION

a Apathy

b Violence

c Disgust

d Avenge

55 FOMENT

a Vex

b Waste

c Renounce

d Instigate

56 CANDOUR

a Enthusiasm

b Openness

c Freedom

d Intimacy

57 JETTISON

a Control

b emit

c Stir

d discard



WRITTEN TEST FOR RECRUITMENT TO THE POST OF ACCOUNTS OFFICER - 2016

SET: A

58 INSINUATE						
а	harm			b	suggest	
С	ridicule			d	trust	
MY	ГН					
а	truth			b	falsehood	
С	illusion			d	concoction	
ECTION	ON: FIND TO MAKE	OUT WHICH THE SENTEN	PAIR OF CE MEANIN	WO NGF	RDS CAN BE FILLED UP IN THE ULLY CORRECT.	
The		_ point for an _		_ is	the selection of business	
exec	cutives					
а	independe	ent, elevator		b	material, successor	
С	crucial, e	ntrepreneur		d	arduous, individual	
Cell	phone whice ecedented	h in opportunities	a previous	ly _	way, provided consumers with	
а	made, una	acceptable				
b	revolutioni	ised, inconceiva	able			
С	reacted, p	roactive				
d	included, o	challenging				
She	has a	good reco	rd in the _		field of her study	
а	prime, adn	ninistrative				
	a c MY a c ECTIONKS The exect a c Cell unproduced b c d She	a harm c ridicule MYTH a truth c illusion ECTION: FIND ANKS TO MAKE The executives a independence crucial, executives b revolutions b revolutions c reacted, p	a harm c ridicule MYTH a truth c illusion ECTION: FIND OUT WHICH ANKS TO MAKE THE SENTENCE The point for an _ executives a independent, elevator c crucial, entrepreneur Cell phone which in unprecedented opportunities a made, unacceptable b revolutionised, inconceivate c reacted, proactive d included, challenging She has a good reco	a harm c ridicule MYTH a truth c illusion ECTION: FIND OUT WHICH PAIR OF ANKS TO MAKE THE SENTENCE MEANING The point for an executives a independent, elevator c crucial, entrepreneur Cell phone which in a previous unprecedented opportunities a made, unacceptable b revolutionised, inconceivable c reacted, proactive d included, challenging She has a good record in the	a harm b c ridicule d MYTH a truth b c illusion d ECTION: FIND OUT WHICH PAIR OF WO ANKS TO MAKE THE SENTENCE MEANINGF The point for an is executives a independent, elevator b c crucial, entrepreneur d Cell phone which in a previously unprecedented opportunities a made, unacceptable b revolutionised, inconceivable c reacted, proactive d included, challenging	

proven, conducting

consistent, relevant

meritorious, assuming

b

С

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SET: A

63	Genetic engineering in humans should be used to genetic uniformity				diseases, not to
	а	treat, foster	b	eradicate, cater	
	С	cure, generate	d	avoid, promote	

DIRECTION: GIVEN BELOW EACH SENTENCE SHOULD REPLACE THE PHRASE IN BOLD TO MAKE THE SENTENCE GRAMMATICALLY CORRECT.

- The day having been hot, we did not go out
 - a The day being hot
 - b The day had been hot
 - c Being the day hot
 - d As the day being hot
- 65 There is no point in Mohan trying for transfer.
 - a Mohan trying to transfer
 - b Mohan get transfer
 - c Mohan having tried
 - d Mohan's trying for transfer
- 66 It is no use for approaching an unkind person.
 - a It is no use to approach
 - b It is no use of approaching
 - c It is no use approaching
 - d It is no use on approaching
- He is always founding reading novels
 - a found to have read novels
 - b found reading novels
 - c to have found reading novels
 - d finding reading novels.

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WRITTEN TEST FOR RECRUITMENT TO THE POST OF ACCOUNTS OFFICER - 2016

SET: A

68	The members of the	organisation	insisted the	management to	accept demands	
----	--------------------	--------------	--------------	---------------	----------------	--

- a insisting the management to accept
- b insisted for accepting
- c had insisted the management to accept
- d insisted the management on accepting

PART-'C'

69	What	is	NITI	Aayog?	
	VVIICIL	13	14111	hayuy:	

- National Infrastructure for Transforming India
- b National Initiative for Transforming India
- c National Institution for Transforming India
- d National Institution for Technological India

70	X and Y invest ₹. 21,000/- and ₹. 17,500/- respectively in a business. At the end of	f
	the year, they make a profit of ₹. 26,400/ What is the share of X in the profit?	

a ₹14,400/-

b ₹ 26,400/-

c ₹ 12,000/-

d ₹ 12,500/-

71 The short term borrowing rate at which RBI borrows money from Bank is known as

a Repo Rate

b Reverse Repo Rate

c Call Rate

d None of the above

Mr. Shyam is owning a Courier Agency for transportation of goods. At what rate he has to pay Service Tax from 01st June 2016:

a 15%

b 14.5%

c 14%

d None of the above

73 Mr. Ram aged 80 years whose Income from all sources is ₹. 6.00 lakhs, he has to pay Income Tax of Rs...... (excluding Education Cess)

a ₹ 20,000/-

b ₹ 10,000/-

c ₹30,000/-

d None of the above

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WRITTEN TEST FOR RECRUITMENT TO THE POST OF ACCOUNTS OFFICER - 2016

SET: A

- 74 Which statement is correct concerning the Commercial Letter of Credit
 - A Letter of Credit is not a negotiable instrument and the contract of sale between the buyer and seller is independent of the Letter of Credit.
 - A Letter of Credit is not a negotiable instrument and the contract of sale between the buyer and seller is dependent on the Letter of Credit.
 - A Letter of Credit is a negotiable instrument and contract of sale between the buyer and seller is independent of the Letter of Credit.
 - A Letter of Credit is a negotiable instrument and contract of sale between the buyer and seller is dependent on the Letter of Credit.
- On Kumar's 15th Birthday, his height was 159 cm, having grown 6% since the year before. How tall was he in the previous year?

a 150 cm

b 140 cm

c 142 cm

d 154 cm

76 India's GDP growth rate of 2015-16 is :

a 7.5%

b 7.6%

c 7.7%

d 7.8%

77 The cost of Type-1 material is ₹. 15 per kg and Type-2 is ₹. 20 per kg. If both Type-1 and Type-2 are mixed on the ratio of 2 : 3, then what is the price per kg of the mixed variety of material?

a 19

b 16

c 18

d 17

78 Expand MAT:

a Maximum Turnover Tax

b Minimum Turnover Tax

Minimum Alternate Tax

d Maximum Alternate Tax

- 79 Auditor to the Nation is called:
 - Controller General of Accounts (CGA)
 - b Comptroller and Auditor General of India (C& AG)
 - c Auditor General of India (AG)
 - d Chartered Accountants of India (CAI)

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80	_	ratio compares the total of the cash, temporary marketable						
	sec	curities and accounts receivable to	the ar	mount of current liabilities :				
	а	a Total Assets Turn Over Ratio						
	b	b Acid Test Ratio						
	С	Working Capital Ratio						
	d	Liquidity Ratio						
81	Wh	at is Net National Product ?						
	а	The money value of final goods	s and s	ervices produced annually in the yea				
	b	The money value of annual ser						
	С			oduced annually in the economy				
	d	The money value of tangible go						
82	In the	In the first 10 overs of a cricket game, the run rate was only 3.2. What should be the run rate in the remaining 40 overs to reach the target of 282 runs?						
	а	6.25	b	5.5				
	С	3.4	d	5				
83	Curi	rent Assets are subtracted from C	urrent	Liabilities for calculating				
	а	Opportunity cost of Capital	b	Working Capital				
	С	Total long term asset	d	Weighted average cost of capital				
84	A gr	ocer purchased 80 kg of sugar at ar at ₹. 16/ - per Kg. At what rate	₹.13.50 should	o per kg and mixed it with 120 kg he sell the mixture to gain 16%?				
	а	17.40	b	16.20				
	С	17.58	d	16.30				
85	The Doing Business Report is prepared by which of the following Organization every year ?							
	а	World Bank	b	Asian Development Bank				
	С	World Trade Organization	d	International Monetory Fund				

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		by the Company to have Break-even					
		Sale	es: ₹.3,00,000/-, Fixed Cost ₹.	1,50,00	0/-, Variable Cost ₹ 2 no noo/		
		а	· · · · · · · · · · · · · · · · · · ·	b	₹.2,25,000/-		
		С	₹. 3,50,000/-	d	₹.1,50,000/-		
8	37 r	equi		lence ir	case of company that statutory		
	а		Certificate of Incorporation				
	b		Certificate of Commencement	of busi	ness		
	С		Both (a) and (b)				
	d		None of the above				
88	₃ F	rom	the given data calculate Currer	nt Asse			
			Current ratio = 2.8				
			Working Capital = ₹.1,62,	000/-			
	а	ŧ	₹.3,52,000/-	b	₹2.52.000/		
	С	₹	£.2,72,000/-	d	₹.2,52,000/- ₹.2,82,000/		
	14/1	aiah	afth on .		₹.2,82,000/-		
89	k c	a) A b) A c) A	of the following rules stands truking Capital? In increase in current assets incommended in current assets de notice in current liabilities on increase in current liabilities in current capal.	creases	s working capital.		
	а	Α	and C	b	A and D		
	С	В	and D	d	A, B, C and D		
90	A ov			ed by th			
	c		oid Contract	b	Voidable Contract		
		va	lid Contract	d	None of the above		

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	91	Which of the following errors are not	dioc	Janette Trans		
		a Compensatory errors				
	(Errors of Commission	(211013 Of Frinciple		
(92	Auditing atom-land was				
	,	Auditing standards differ from audit p a Audit assumptions	roce	dures, in that procedures relating to		
		c Quality criterion		Acts to be performedMethods of work		
9	3 V	Vhich ratio is considered as safe mar				
	а	Liquid ratio				
	С	current ratio	b	quick ratio		
			d	none of the above		
94	Hi a	gher the ratio, the more favourable it Operating ratio				
	С	Net profit ratio	b	Liquidity ratio		
0.5			d	Stock turnover ratio		
95	Th	e VAT on goods				
 Is a selling expense of the trader Is imposed on goods for domestic consumption 						
	С	It is not based on net sales		our ption		
	d	May be due even if there is no act	ual s	ale of the goods		
96	The a b c d	following are examples of non-taxab Actual damages for injuries suffere Compensatory damages for unreal Moral damages for grief, anxiety ar Exemplary damages	ole co	ompensation for injuries, except		
97	Amoi sourc	ng the following tax revenues of the tee?	Unio	n Government, which is the biggest		
	а	Income Tax	b			
	С	Central Excise	d	Corporation Tax Customs duty		

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98	As per A	AS4 if Auditor detects an	error t	hen	
He should inform the management He should communicate it to the management if it is material The auditor should are at the management of the manag					
	c The	e auditor should ensure fi ors	nancial	statements are adjusted for detected	
		h b) and c)			
99	If income	elasticity of demand is hi	gh		
	a Tax	rates should be decrease	ed	b Tax rates should be:	
		should not be imposed		Tax rates should be increasedNone of the above	
				1. 40	
101 D	U PONT A	Analysis deals with			
	a Analys	sis of Current Asset al Budgeting	b d	Analysis of Profit Analysis of Fixed Assets	
102 De	preciation	is incorporated in Cash t			
а	Is unav	voidable cost			
С		es Tax Liability	b	Is a cash flow	
		_iaomity	d	Involves an outflow	
₁₀₃ Giv	en:				
Wha a	at is the ar	Opening inventory Closing inventory Cost of goods sold mount of purchase?		₹.3,500 ₹. 1,500 ₹. 22,000	
С	₹. 20,00		b	₹. 24,000	
	N. Z/ U()	U	d		



WRITTEN TEST FOR RECRUITMENT TO THE POST OF ACCOUNTS OFFICER - 2016

SET: A

- According to Balance sheet equation concept, the capital will be_
 - a Capital = Liabilities Asset
 - b Capital = Fixed Assets Current Assets
 - c Capital = Assets Liabilities
 - d Capital = Assets + Liabilities

PART-'D'

- Write an essay on the ANY ONE OF THE TOPICS not exceeding 800 words.
 - e-goverance and Digitial India Programme
 - Satellite Technology boosted Indian Economy and benefited citizens comment
 - 3 Control Corruption through Demonetization as a right step comment
 - Main causes of corruptions in our Country and steps to be taken for curbing it
- Write a letter to Police Commissioner to deploy night patrolling police in your locality/city due to increased thefts and dacoits during night times. [10 marks]

OR

Write a letter to the commissioner, Municipal Corporation of your locality requesting to shift the city garbage dump yard located near to your dwelling unit bringing out the reasons
