

**INDIAN SPACE RESEARCH ORGANISATION
[HEADQUARTERS]**

**WRITTEN TEST FOR RECRUITMENT TO THE POST OF
ACCOUNTS OFFICER**

Test Booklet :

B

Date : 12TH JANUARY, 2014

Time : 1000 hrs. to 1230 hrs.

No. of questions

Part- A : Arithmetic, Test of Reasoning etc.	36
Part- B : English Grammar	32
Part- C : Area	36
Part- D : Descriptive type	02

INSTRUCTIONS

1. The question paper is in the form of test booklet.
2. A separate OMR answer sheet is provided to all candidates for answering Part-A, Part-B and Part-C.
3. A separate answer booklet is provided to all candidates for answering Part-D (Descriptive Type). **Answer to be written by pen only.**
4. Each objective question is provided with a text and figures wherever applicable with multiple answers (a), (b), (c) and (d), which includes one correct answer.
5. Refer answer sheet instructions and use **HB pencil** for answering all the questions.
6. All objective questions carry 1 mark each.
7. Multiple answers for a question will be regarded as wrong answer.
8. For wrong answers in the objective type questions, **minus 0.25** marks will be deducted.
9. Question booklets have been marked with **A or B or C or D or E** on the right hand top corner, which shall be written on the answer sheet in the box and bubble appropriately.
10. Enter your name and roll number correctly on the OMR answer sheet.
11. Enter all information as per the instructions given in the answer sheet.
12. Space available in the Question booklet could be used for rough work, if required and no separate sheet will be provided.
13. At the end of the test (1) Written test Call Letter with photograph (2) OMR Answer Sheet and (3) Descriptive type answer sheet shall be returned to the Invigilator.



PART 'A'

1. Which of the following cities will be hosting the next Olympic Games to be held in 2016?
(a) Moscow (b) Melbourne (c) Rio De Jeneieu (d) Toronto

2. How many of the following number is divisible by 132?
264, 396, 462, 792, 968, 2178, 5148, 6336
(a) 4 (b) 5 (c) 6 (d) 7

3. Which one of the following is not a plant product?
(a) Caffeine (b) Piperine (c) Saccharin (d) Nicotine

4. What is the name of the Light Combat Aircraft developed by India indigenously?
(a) BrahMos (b) Chetak (c) Astra (d) Tejas

5. Free trade zone is one
(a) where trade is done without restrictions
(b) where any entrepreneur is free to start industries
(c) where infrastructural facilities are provided free to entrepreneurs by the Govt.
(d) where industries are free from excise duties and produce export

6. Which of the following are linked by the Panama Canal?
(a) Atlantic Ocean and Pacific Ocean (b) Atlantic Ocean and Indian Ocean
(c) Indian Ocean and Mediterranean (d) Mediterranean Sea and Red Sea
Sea

7. Where is the headquarters of INTERPOL?
(a) USA (b) UK (c) FRANCE (d) GERMANY

8. Which of the following is a privately owned 'Organization-Wide' network?
(a) Internet (b) Intranet (c) Subnet (d) Monnet
9. Prohibition of discrimination on grounds of religion etc. (Article 15 of the Constitution of India) is a Fundamental Right classified under
(a) The Right to Freedom of Religion (b) The Right against Exploitation
(c) The Cultural and Educational Rights (d) The Right to Equality
10. Masai are
(a) Natives of the Kalahari desert (b) Nomadic tribe of Kenya
(c) People living in the Nile delta (d) Tribe of people living in the Sahara
11. Which of the following movies has been nominated to represent India in the best foreign film category at next Oscar Awards?
(a) The lunch box (b) Bhaag Milkha Bhaag
(c) English Vinglish (d) The Good Road
12. Recently India and which of the following countries came together to practice amphibious war maneuver in Goa under the code name "exercise shatrujeet"?
(a) Japan (b) America (c) Russia (d) Italy
13. Who recently became the first woman Chairperson of SBI?
(a) Arundhati Bhattacharya (b) Chanda Kochhar
(c) Ranjana Kumar (d) Indira Nooyi
14. Which Statutory official in India can participate in Lok Sabha discussions but cannot vote?
(a) Chief Election Commissioner (b) Attorney General
(c) C & AG (d) Chairman Finance commission

15. The smallest particle of substance capable of independent existence and retaining the properties of the original substance is called:
- (a) Molecule (b) Atom (c) Neutron (d) Electron
16. Which of the following substances is most elastic?
- (a) Rubber (b) Sponge (c) Glass (d) Steel
17. A can do a piece of work in 24 days. If B is 60% more efficient than A then the number of days required by B to do the same piece of work is _____
- (a) 20 (b) 15 (c) 13 (d) 17
18. In a mixture of 60 litres, the ratio of milk and water is 2 : 1. If the ratio of milk and water is to be 1 : 2 then the amount of water (in litres to be further added is _____
- (a) 25 (b) 30 (c) 60 (d) 40
19. Which of the following states became the first state in India to reserve a Government Job for HIV + Candidates?
- (a) Maharashtra (b) Karnataka (c) Kerala (d) Delhi
20. Which one among the following Indian States shares International boundaries with three nations?
- (a) Uttarakhand (b) Himachal Pradesh
(c) Arunachal Pradesh (d) Assam
21. An accurate clock shows 12 O'clock in the noon. Through how many degrees will the hour hand rotate when the clock shows 5 O'clock on the same evening?
- (a) 150° (b) 140° (c) 125° (d) 120°

22. Which of the following are included in the category of Direct Tax in India?
1) Corporation Tax 2) Tax on income 3) Wealth Tax 4) Customs Duty
5) Excise Duty
Select the correct answer using the code given below:
(a) 1,2,3 (b) 1,2,4,5 (c) 2 & 3 (d) 1,3,4,5
23. The Government of India has ensured free and compulsory education for all those who are of the age of
(a) 3 years (b) 5 years (c) 6-14 years (d) 12-20 years
24. Which one among the following was added in the year 2012 in the list of World Heritage Sites of the UNESCO?
(a) Western Ghats (b) Agra Fort
(c) Ajanta Caves (d) Meenakshi Temple
25. What would happen if human blood becomes acidic (low pH)?
(a) Oxygen carrying capacity of haemoglobin is increased
(b) Oxygen carrying capacity of haemoglobin is decreased.
(c) RBC count increases
(d) RBC count decreases
26. Which one among the following Committees of the Parliament of India has no members of the Rajya Sabha?
(a) Public Accounts Committee (b) Estimates Committee
(c) Public Undertakings Committee (d) Departmentally Related Standing Committee on Finance

27. Which one among the following is not a constitutional body in India?
- (a) Comptroller and Auditor - General
 - (b) National Commissioner of Linguistic Minorities
 - (c) National Commission for Scheduled Castes
 - (d) National Human Rights Commission
28. In a certain code GATHER is written as UBHQDG. How is DESIGN written in that code?
- (a) EFTMFH
 - (b) TFEHEM
 - (c) TFEMFH
 - (d) TFEOHJ
29. How many such digits are there in the number 4251698 each of which is as far away from the beginning of the number as when the digits are arranged in ascending order?
- (a) None
 - (b) one
 - (c) Two
 - (d) Three
30. There are some cows and parrots in a group. The number of legs is 14 more than twice the number of heads. The number of cows is
- (a) 5
 - (b) 7
 - (c) 10
 - (d) 12
31. A person told his son, "I was of your present age when you were born". If the father is 42 now, how old was the boy five years back?
- (a) 15
 - (b) 16
 - (c) 18
 - (d) 20
32. Out of the total Capital amount Mr Shiva spent Rs.25,800 in buying raw materials, Rs.40,000 in buying machinery and 30% of the total capital he had as cash with him. What was the total Capital?
- (a) Rs.94,000
 - (b) Rs.93,750
 - (c) Rs.92,750
 - (d) Rs.94,750
33. Between which of the following was the ancient town of Takshasila located?
- (a) Indus and Jhelum
 - (b) Jhelum and Chenab
 - (c) Chenab and Ravi
 - (d) Ravi and Beas

34. Find out the number in place of question mark (?) in the following number series?

1323, 1721, 2191, 2739, ? 4093

- (a) 3371 (b) 3317 (c) 3271 (d) 3270

35. A student was asked to find $\frac{5}{14}$ of the certain number. By mistake he found $\frac{5}{4}$ of it. Thus, his answer was 25 more than the correct answer. The number was:

- (a) 28 (b) 56 (c) 84 (d) 140

36. In a row of girls, Subha is 10th from the left and Rupa is 11th from the right. When they both interchange their positions, Rupa becomes 15th from the right. What will be Subha's no. from the left?

- (a) 17th (b) 14th (c) 16th (d) 13th

END OF PART 'A'

PART 'B'

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

37. PROFANE

- (a) Sacred (b) Beautiful (c) Glorious (d) Insane

38. RECTITUDE

- (a) Firmness (b) Smoothness (c) Reprisal (d) Deception

39. FASTIDIOUS

- (a) Fussy (b) Cooperative (c) promising (d) adjustable

40. CONSIDERATE

- (a) Ignorant (b) insensitive (c) thoughtful (d) lazy

41. SYCOPHANCY

- (a) frankness (b) explain (c) wicked (d) covetous

DIRECTION: PICK OUT MOST APPROPRIATE WORD FROM THE GIVEN WORDS TO FILL IN THE BLANK TO MAKE THE SENTENCE MEANINGFUL AND COMPLETE

42. The leader of the opposite party condemned the communal riots in _____ terms.

- (a) Unambiguous (b) Unparliamentary (c) Unequivocal (d) Uncontrollable

43. The Government's handling of the situation led to _____ violation of human rights.

- (a) Tumultuous (b) Obvious (c) Flagrant (d) Ostensible

44. A good teacher-student relationship helps create a _____ and peaceful atmosphere where there is no room for any _____ of educational activity.

- (a) cordial, education (b) quite, confusion
(c) harmonious, interruption (d) congenial, development

DIRECTION: WHICH PAIR OF WORDS IN THE OPTIONS ARE RELATED TO EACH OTHER IN THE SAME WAY AS THE CAPITALIZED PAIR ?

45. **INFECTION : ILLNESS**

- (a) Satisfaction : Appetite (b) Applause : Audience
(c) Antidote : Disease (d) Rehearsal : Performance

46. **CONFIDENCE : DIFFIDENCE**

- (a) Dastard : Coward (b) Baffle : Clarify
(c) Field : Farm (d) House : Garbage

DIRECTION: FILL IN THE BLANK SPACES BY PICKING OUT THE PREPOSITION FROM THE CHOICES GIVEN BELOW EACH SENTENCE.

47. The brave always bear the difficulties and emerge victorious

- (a) away (b) up (c) down (d) against

48. Where do you come _____?

- (a) at (b) in (c) on (d) from

49. He is very sensitive _____ criticism.

- (a) at (b) to (c) for (d) in

DIRECTION: OUT OF THE ALTERNATIVES GIVEN SELECT THE WORD WHICH CLOSELY FITS EACH DEFINITION.

50. A man with abnormal habits.
(a) Self-Centered (b) Eccentric (c) Arrogant (d) Sceptic
51. One whose attitude is to eat, drink and be merry
(a) Epicurean (b) Cynic (c) Materialistic (d) Stolic
52. One who dies without making a will
(a) Apostate (b) Intestate (c) Stolic (d) Pauper

DIRECTION: OUT OF THE ALTERNATIVES GIVEN SELECT THE WORD WHICH COMPLETES THE SENTENCE

53. The result does not my original conception of the matter.
(a) accord with (b) reconcile with (c) correspond with (d) correspond to

DIRECTION: A SENTENCE HAS BEEN GIVEN IN ACTIVE/PASSIVE VOICE. OUT OF THE FOUR ALTERNATIVES SUGGESTED BELOW, SELECT THE ONE WHICH BEST EXPRESSES THE SAME SENSE IN PASSIVE/ACTIVE VOICE

54. He was appreciated by his master on his success in the recent tournament :
(a) He appreciated his master on his success in the recent tournament
(b) His master appreciated him for his success in the tournament
(c) His master appreciated him on his success in the tournament
(d) His master appreciated him

DIRECTION: IN THE FOLLOWING QUESTIONS GROUP OF FOUR WORDS ARE GIVEN. IN EACH GROUP ONE WORD IS CORRECTLY SPELT. FIND THE CORRECTLY SPELT WORD AND INDICATE YOUR CORRECT CHOICE

55. (a) Depricate (b) Deoorucate (c) Dapricate (d) Deprecate
56. (a) Embelis (b) Embelesh (c) Embellish (d) Embelish

DIRECTION : CHOOSE THE BEST DEFINITION

57. Discursive
- (a) Not keeping to point (b) Hopeless
(c) bitter (d) None of the above
58. Malfeasance
- (a) Official wrong doing (b) Senseless Act
(c) Dirty word (d) None of the above

DIRECTION: IN THE FOLLOWING SENTENCE SOME PARTS HAVE BEEN JUMBLED UP. YOU ARE REQUIRED TO REARRANGE THESE PARTS WHICH ARE LABELED P, Q, R & S TO PRODUCE THE CORRECT SENTENCE.

59. I saw two roads covered with the yellow (P)/directions in a forest (Q)/branching in two different (R)/leave of autumn(S).
- (a) PQRS (b) PQSR (c) PRSQ (d) PSRQ

DIRECTION: FIND OUT THE TWO WORDS WHICH ARE MOST NEARLY THE SAME IN MEANING

60. (i) Census (ii) censure (iii) reprimand (iv) universe
(a) i and ii (b) i and iv (c) ii and iii (d) i and iii
61. (i) Articulate (ii) decipher (iii) senseless (iv) decode
(a) i and ii (b) i and iv (c) ii and iii (d) ii and iv

PICK OUT THE EFFECTIVE WORD FROM THE GIVEN WORDS TO FILL IN THE BLANK TO MAKE THE SENTENCE MEANINGFULLY COMPLETE.

62. In of the recommendations the Board has established a counter to entertain the complaints from consumers
- (a) adherence (b) pursuance (c) according (d) relevance

DIRECTION: IN THE FOLLOWING QUESTION THE SENTENCE HAS ERROR. EACH IS DIVIDED INTO FOUR PARTS. FIND OUT WHICH PART HAS THE ERROR.

63. Although the news came [a] as a surprise to all in the room [b]
everyone tried to do their work [c] as though nothing had happened [d]
- (a) a (b) b (c) c (d) d

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

64. VERACITY
(a) Forcefulness (b) Simplicity (c) Truthfulness (d) Humour
65. OSTRACISE
(a) Banish (b) Belittle (c) Beguile (d) Besiege
66. DISSEMINATE
(a) Develop (b) Popularise (c) Impart (d) Spread
67. TRUCULENT
(a) Juicy (b) Aggressive (c) Uncivilized (d) Violent
68. IRONIC
(a) Oath (b) Desire (c) Popular (d) Sarcastic

END OF PART B

PART 'C'

69. Stock holding 1 month, work in progress 15 days, finished goods 1 months, average collection period 2 months, time lag in payment of bill 45 days, annual cash operating expenses 90 Lakhs. The average working capital required will be
(a) 22.5 lakhs (b) 23 lakhs (c) 20.5 lakhs (d) 21.5 lakhs
70. An Audit Committee under Clause 49 of Listing Agreement should have minimum
(a) 2 members (b) 4 Members (c) 3 Members (d) 2 Directors
71. Remedy for Contract entered into by fraud are
I. Avoid the performance by defrauded
II. Contract shall be performed
III. Sue for damages
(a) Only I (b) All (I, II, III) (c) Only III (d) Both I & III
72. A tells T in a manner audible to P that he is P's agent. P does not object the statement of A. Later on T supplies certain goods to A who pretends to be acting as an agent of P. This is an
(a) Agency by holding out (b) Agency by necessity
(c) Agency by estoppels (d) Agency by ratification
73. Trade Investment - 2,00,000; Marketable securities - 1,50,000; Bills receivable - 40,000; Cash in hand - 45,000; Cash at bank - 30,000; Inventories - 75,000; Bank O/D - 70,000; Bills payable - 90,000; Sundry creditors - 60,000; Outstanding Expenditure - 30,000; Absolute liquid Ratio is
(a) 0.9 (b) 1.36 (c) 1.86 (d) 0.46

74. Interval Measures shows the relation between
- (a) Assets to Average Daily cash operating expenses
 - (b) Fixed Asset to Average Daily Cash operating expenses
 - (c) Current Asset to Average Daily Cash operating expenses
 - (d) Quick Asset to Average Daily Cash operating expenses

75. Find the financial leverage from the following

Sales 20,000 @ Rs. 10	--	200000
Variable Cost [VC] @ Rs. 6 per unit	--	120000
Fixed Cost [FC]	--	60000
Earnings before Interest & Tax [EBIT]	--	20000
Less Interest	--	5000

Profit before tax	--	15000
Tax @ 50 %	--	7500

- (a) 1.33 (b) 4 (c) 2.61 (d) 1.16

76. The base rate is set by which of the following Organization / Institution?

- (a) Individual Bank
- (b) RBI
- (c) SBI
- (d) RBI in consultation with Government

77. Participatory Notes are associated with

- (a) UN Development Programme
- (b) Foreign Institutional Investment
- (c) Foreign Direct Investment
- (d) Consolidated Fund of India

78. As per the Indian Stamp Act and Rules framed, the stamp duty of Re is to be paid if the receipt is
- (a) Rupees upto 500 (b) Rupees 5000 and above
(c) More than Rupees 5000 (d) More than Rupees 500
79. Treating a revenue expense as capital expenditure is an example of
- (a) Compensating error (b) Error of principle
(c) Error of commission (d) Error of omission
80. Interest on capital paid to the Sole proprietor from business is debited to
- (a) Bank account (b) Interest account
(c) Capital account (d) None of the above
81. Which one of the following is not a Negotiable Instrument?
- (a) Cheque (b) Bill of Exchange
(c) Promissory note (d) Indemnity bond
82. The value of benefit sacrificed in favor of an alternative course of action is called as
- (a) relevant cost (b) opportunity cost
(c) replacement cost (d) none of the above
83. Economics that seeks to evaluate economic policies in terms of their effects on the well-being of the community is called
- (a) Macro economics (b) Micro economics
(c) Welfare economics (d) All the above

84. Which one of the following is not a direct tax
- (a) wealth tax (b) corporate tax
(c) Value added tax (d) income tax
85. When packing and forwarding charges are shown in the Invoice the excise duty is charged on the
- (a) Total Invoice value
(b) Excluding the Packing charges
(c) Excluding the forwarding charges
(d) Excluding packing and forwarding charges
86. Can a person who is usually of unsound mind but occasionally of sound mind, make a contract?
- (a) Yes, he can always make a contract
(b) Yes, but only when he is of sound mind
(c) No, he cannot make a contract
(d) None of these
87. Assume that the market for computers begins in equilibrium. Then, there is a decrease in a price of Pentium processors used in the production of computers. When the new equilibrium is reached?
- (a) The price and quantity of computers will both have risen
(b) The price and quantity of computers will both have fallen
(c) The price of computers will have risen and the quantity will have fallen
(d) The price of computers will have fallen and the quantity will have risen

88. The statutory auditor of a Government Company submits his reports to _____
- (a) The BODs of the Company (b) the C & AG
(c) the Legislature (d) the Company Secretary
89. Which of the following would prevent double payment of the same voucher?
- (a) The person signing the cheque should cancel the supporting documents
(b) Cheques should be signed by at best two persons
(c) Verifying all the payment voucher under the concerned ledger head
(d) All the above
90. Low turnover of stock ratio indicates:
- (a) Solvency position (b) monopoly situation
(c) overinvestment in inventory (d) none of these
91. Selling price per unit Rs.25; Variable cost Rs.13 per unit; Fixed cost Rs.60,000/-. Break Even point production in units _____
- (a) 2,400 (b) 4,615 (c) 7,20,000 (d) 5,000
92. Contingent liabilities are those:
- (a) which are never payable
(b) which are payable after thirty years
(c) which crystallize at the time of liquidation of a company
(d) which may or may not arise
93. Divide Rs. 1000 among P,Q,R such a way that P gets $\frac{2}{3}$ of Q's share and R gets $\frac{5}{3}$ of Q's share. Then what is the share of Q?
- (a) 100 (b) 200 (c) 300 (d) 400

94. A sum of money is to be distributed among A, B, C, D in the proportion of 5:2:4:3. If C gets Rs.1000 more than D, what is B's share?
- (a) Rs.5000 (b) Rs.1500 (c) Rs.2000 (d) None of these
95. Solvency ratios indicate
- (a) credit worthiness (b) activity
(c) profitability (d) none of these
96. In the funds flow statement, depreciation is
- (a) deducted from net profit (b) added to net profit
(c) a source of working capital (d) ignored
97. increase in variable costs
- (a) increases P/V Ratio (b) increases the profit
(c) reduces contribution (d) None of these
98. According to _____ method of accounting, profit represents excess of receipts over expenditure
- (a) mercantile (b) single entry (c) cash (d) all of these
99. A company is said to be owned by
- (a) directors (b) shareholders
(c) debenture-holders (d) creditors
100. Bill of Exchange are
- (a) Conditional Order (b) Commercial Paper
(c) Substitute for cheque (d) Secondary Market instrument

101. Special Audit report is submitted to
- (a) Shareholder (b) Directors
(c) Company Law Board (d) Central Government
102. Cenvat credit can be allowed on input or capital goods used in the intermediate product which are exempted from duty, but the final product is dutiable.
- (a) Yes (b) No
(c) Only if Capital goods (d) Upto 50 % on both
103. Annual consumption 12000 units (360 days), Inventory carrying cost 24 %, cost per unit Re.1, Normal lead time 15 days, ordering cost Rs. 12 per order, Safety stock 30 days consumption, Re-order level will be _____
- (a) 1000 (b) 1500 (c) 999.99 (d) 499.95
104. An operator engaged in Manufacturing a particular component, received an ordinary day rate of Rs. 100 per day of 8 hours. The Standard output for manufacturing the components is 80 pieces/hour on a day. The output the worker can produce on the machine is 800 pieces, find the wage earned under Taylor's Differential Piece Rate System.
- (a) Rs.125 (b) Rs.156 (c) Rs.190 (d) Rs.150

END OF PART 'C'

PART 'D'

I. Write an essay on any one of the topics not exceeding 800 words:

1. Mechanisms for good governance by vigilance.
2. Describe the role of mass media in a democracy and the need for self-regulation.
3. Discuss the influence of Social networks on the youth of India.
4. "Creation of Smaller States will accelerate the development of India" – critically analyze this hypothesis.

[1 x 10=10]

II. Write a letter to the Chief Engineer, PWD of your locality requesting to repair the damaged roads in your area.

OR

Write a letter to the Pollution Control Board on the nuisance of untreated effluents let out by a factory in the neighborhood.

[1 x 10=10]

END OF PART 'D'