



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:

A


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	32[37-68]
Part-C- Accounts	36[69-104]
Part-D-Descriptive type	02[I & II]

Instructions to the candidate

1. The question paper is in the form of test booklet. All candidates will be assessed on identical questions.
2. 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.
5. A separate answer booklet is provided to all candidates for answering PART D [Descriptive type]. **Answer to be written in 'ENGLISH' ONLY.**
6. 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.
7. 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.
9. 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.

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PART-'A'

- 1 Rama's age was square of a number last year and it will be cube of a number next year. How long must he wait before his age is again the cubes of a number?

a 39 years	b 10 years
c 38 years	d 64 years

- 2 What was the main cause of the growth of money-lending class during the British rule?
 - a Failure of crops, caused by the natural calamities
 - b Extravagant habits of the people
 - c Demand of high revenue from the peasants
 - d Need of capital for the cultivation

- 3 Currency notes and coins of one rupee and lower denominations are issued by

a Reserve Bank of India	b State Bank of India
c Ministry of Finance	d Government of India


- 4 The first Indian and Asian to receive the Noble Prize in Physics was

a C.V.Raman	b Mother Teresa
c Rabindranath Tagore	d S. Chandrasekhar

- 5 Cosmic rays
 - a are charged particles
 - b are uncharged particles
 - c can be charged as well as uncharged
 - d None of these

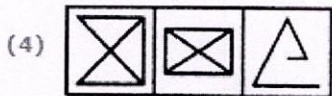
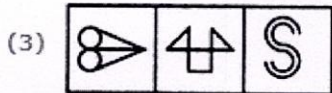
- 6 ATM stands for

a Automated Teller Machine	b Automatic Teller Machine
c Authorised Teller Machine	d Authentic Teller Machine

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- 13 What is click jacking?
- A digital process that is used to display an image on the monitor
 - A form of computer engineer
 - A malicious technique of tricking web users into revealing confidential information
 - A device that sends and receives data in a bit second
- 14 The first ever robot spacecraft to probe planet Venus was named
- Newton
 - Magellan
 - Galileo
 - Challenger
- 15 Eugenics is the study of
- different races of mankind
 - genetics of plants
 - altering human beings by changing their genetic components
 - people of European origin
- 16 Coral reefs in India can be found in
- the coast of Orissa
 - Trivandrum
 - Visakhapatnam
 - Rameshwaram
- 17 Pyorrhoea is a disease of the
- gums
 - heart
 - lungs
 - nose
- 18 Rohinton Baria Trophy is associated with
- Football
 - Hockey
 - Cricket 'Inter-University'
 - Inter-University sports & athletics

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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- 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:

- 40 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 generosity

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45 JUBILANT

- | | |
|-------------|--------------|
| a lethargic | b inebriated |
| c refreshed | 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 |


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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 DAPPER
- | | |
|------------|----------|
| 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 |

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58 INSINUATE

- | | |
|------------|-----------|
| a harm | b suggest |
| c ridicule | d trust |

59 MYTH

- | | |
|------------|--------------|
| a truth | b falsehood |
| c illusion | d concoction |

DIRECTION: FIND OUT WHICH PAIR OF WORDS CAN BE FILLED UP IN THE BLANKS TO MAKE THE SENTENCE MEANINGFULLY CORRECT.

60 The _____ point for an _____ is the selection of business executives


- | | |
|-------------------------|-----------------------|
| a independent, elevator | b material, successor |
| c crucial, entrepreneur | d arduous, individual |

61 Cell phone which _____ in a previously _____ way, provided consumers with unprecedented opportunities

- | |
|---------------------------------|
| a made, unacceptable |
| b revolutionised, inconceivable |
| c reacted, proactive |
| d included, challenging |

62 She has a _____ good record in the _____ field of her study


- | |
|-------------------------|
| a prime, administrative |
| b proven, conducting |
| c consistent, relevant |
| d meritorious, assuming |

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- 63 Genetic engineering in humans should be used to _____ diseases, not to _____ genetic uniformity
- | | | | |
|---|----------------|---|------------------|
| a | treat, foster | b | eradicate, cater |
| c | cure, generate | d | avoid, promote |

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


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

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- 68 The members of the organisation **insisted the management to accept** demands.
- insisting the management to accept
 - insisted for accepting
 - had insisted the management to accept
 - insisted the management on accepting

PART-'C'

- 69 What is NITI Aayog?
- National Infrastructure for Transforming India
 - National Initiative for Transforming India
 - National Institution for Transforming India
 - National Institution for Technological India
- 70 X and Y invest ₹. 21,000/- and ₹. 17,500/- respectively in a business. At the end of 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 |
- 72 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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- 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.
- 75 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 ?
- 150 cm
 - 140 cm
 - 142 cm
 - 154 cm
- 76 India's GDP growth rate of 2015-16 is :
- 7.5%
 - 7.6%
 - 7.7%
 - 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 ?
- 19
 - 16
 - 18
 - 17
- 78 Expand MAT :
- Maximum Turnover Tax
 - Minimum Turnover Tax
 - Minimum Alternate Tax
 - Maximum Alternate Tax
- 79 Auditor to the Nation is called :
- Controller General of Accounts (CGA)
 - Comptroller and Auditor General of India (C& AG)
 - Auditor General of India (AG)
 - Chartered Accountants of India (CAI)

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- 80 _____ ratio compares the total of the cash, temporary marketable securities and accounts receivable to the amount of current liabilities :
- Total Assets Turn Over Ratio
 - Acid Test Ratio
 - Working Capital Ratio
 - Liquidity Ratio
- 81 What is Net National Product ?
- The money value of final goods and services produced annually in the year
 - The money value of annual service generation in the account
 - The money value of tangible goods produced annually in the economy
 - The money value of tangible goods available in the economy
- 82 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 ?
- | | | | |
|---|------|---|-----|
| a | 6.25 | b | 5.5 |
| c | 3.4 | d | 5 |
- 83 Current Assets are subtracted from Current Liabilities for calculating
- | | | | |
|---|-----------------------------|---|----------------------------------|
| a | Opportunity cost of Capital | b | Working Capital |
| c | Total long term asset | d | Weighted average cost of capital |
- 84 A grocer purchased 80 kg of sugar at ₹.13.50 per kg and mixed it with 120 kg sugar at ₹. 16/- per Kg. At what rate should he sell the mixture to gain 16%?
- | | | | |
|---|-------|---|-------|
| a | 17.40 | b | 16.20 |
| c | 17.58 | d | 16.30 |
- 85 The Doing Business Report is prepared by which of the following Organization every year ?
- | | | | |
|---|--------------------------|---|-----------------------------|
| a | World Bank | b | Asian Development Bank |
| c | World Trade Organization | d | International Monetary Fund |



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SET : A

- 86 From the following, ascertain by how much the value of sales must be increased by the Company to have Break-even
Sales : ₹.3,00,000/-, Fixed Cost ₹.1,50,000/-, Variable Cost ₹.2,00,000/-
a ₹. 3,00,000/- b ₹.2,25,000/-
c ₹. 3,50,000/- d ₹.1,50,000/-
- 87 _____ is the conclusive evidence in case of company that statutory requirements have Complied.
a Certificate of Incorporation
b Certificate of Commencement of business
c Both (a) and (b)
d None of the above
- 88 From the given data calculate Current Asset:
Current ratio = 2.8
Working Capital = ₹.1,62,000/-
a ₹.3,52,000/- b ₹.2,52,000/-
c ₹.2,72,000/- d ₹.2,82,000/-
- 89 Which of the following rules stands true while preparation of Schedule of Changes in Working Capital?
a) An increase in current assets increases working capital.
b) An increase in current assets decreases working capital.
c) An increase in current liabilities decreases working capital.
d) An increase in current liabilities increases working capital.
a A and C b A and D
c B and D d A, B, C and D
- 90 A owes B, ₹.1000/- but the debt is barred by the Limitation Act. A signs written promise to Pay B, ₹.500/- on account of debt. It is a
a Void Contract b Voidable Contract
c Valid Contract d None of the above

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- 91 Which of the following errors are not disclosed by Trial balance?
- | | |
|------------------------|-----------------------|
| a Compensatory errors | b Errors of Principle |
| c Errors of Commission | d All the above |
- 92 Auditing standards differ from audit procedures, in that procedures relating to
- | | |
|---------------------|------------------------|
| a Audit assumptions | b Acts to be performed |
| c Quality criterion | d Methods of work |
- 93 Which ratio is considered as safe margin of solvency?
- | | |
|-----------------|---------------------|
| a Liquid ratio | b quick ratio |
| c current ratio | d none of the above |
- 94 Higher the ratio, the more favourable it is, doesn't stands true for
- | | |
|--------------------|------------------------|
| a Operating ratio | b Liquidity ratio |
| c Net profit ratio | d Stock turnover ratio |
- 95 The VAT on goods
- | |
|---|
| a Is a selling expense of the trader |
| b Is imposed on goods for domestic consumption |
| c It is not based on net sales |
| d May be due even if there is no actual sale of the goods |
- 96 The following are examples of non-taxable compensation for injuries, except
- | |
|--|
| a Actual damages for injuries suffered |
| b Compensatory damages for unrealized profits |
| c Moral damages for grief, anxiety and physical sufferings |
| d Exemplary damages |
- 97 Among the following tax revenues of the Union Government, which is the biggest source?
- | | |
|------------------|-------------------|
| a Income Tax | b Corporation Tax |
| c Central Excise | d Customs duty |

- 98 As per AAS4 if Auditor detects an error then _____
- He should inform the management
 - He should communicate it to the management if it is material
 - The auditor should ensure financial statements are adjusted for detected errors
 - Both b) and c)
- 99 If income elasticity of demand is high _____
- Tax rates should be decreased
 - Tax rates should be increased
 - Tax should not be imposed
 - None of the above
- 100 The following data are provided to you.
Fixed cost – ₹. 20,000/-, Selling price per unit- ₹. 25/- , variable cost per unit – ₹.20/-. Find out selling price per unit if B.E.P is brought down to 2000 units.
- ₹. 30
 - ₹. 40
 - ₹. 50
 - ₹. 60
- 101 DU PONT Analysis deals with
- Analysis of Current Asset
 - Analysis of Profit
 - Capital Budgeting
 - Analysis of Fixed Assets
- 102 Depreciation is incorporated in Cash flows because it:
- Is unavoidable cost
 - Is a cash flow
 - Reduces Tax Liability
 - Involves an outflow
- 103 Given :
- | | | |
|--------------------|---|-----------|
| Opening inventory | : | ₹.3,500 |
| Closing inventory | : | ₹. 1,500 |
| Cost of goods sold | : | ₹. 22,000 |
- What is the amount of purchase?
- ₹. 20,000
 - ₹. 24,000
 - ₹. 27,000
 - ₹. 17,000



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SET : A

- 104 According to Balance sheet equation concept, the capital will be _____
- Capital = Liabilities – Asset
 - Capital = Fixed Assets – Current Assets
 - Capital = Assets – Liabilities
 - Capital = Assets + Liabilities

PART-'D'

- I Write an essay on the ANY ONE OF THE TOPICS not exceeding 800 words.
[10 marks]
- e-governance and Digital India Programme
 - Satellite Technology boosted Indian Economy and benefited citizens - comment
 - Control Corruption through Demonetization as a right step – comment
 - Main causes of corruptions in our Country and steps to be taken for curbing it
- II 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
