

Test Date	01/05/2026
Test Time	1:00 PM - 3:00 PM
Subject	Chief Accountant

Section : **General Awareness**

Q.1 _____ won a bronze medal for India in the Men's singles event in tennis at the 1996 Olympics.

- Ans**
- ☐ 1. Sumit Nagal
 - ☐ 2. Mahesh Bhupathi
 - ☐ 3. Rohan Bopanna
 - ☒ 4. Leander Paes

Q.2 In the early 1980s, what percentage of central government's total expenditure was spent on the interest payments?

- Ans**
- ☐ 1. 15%
 - ☐ 2. 20%
 - ☒ 3. 24%
 - ☐ 4. 30%

Q.3 What is the SI base unit for mass?

- Ans**
- ☐ 1. Ton
 - ☐ 2. Gram
 - ☐ 3. Pound
 - ☒ 4. Kilogram

Q.4 Which of the following individuals was honored with the Padma Shri in 2025 for their significant contribution to preserving and promoting India's cultural heritage?

- Ans**
- ☐ 1. Gokul Chandra Das, for popularizing the Dhak instrument
 - ☐ 2. Libia Lobo Sardesai, for her role in Goa's freedom movement
 - ☐ 3. Harvinder Singh, for his achievements in para-archery
 - ☒ 4. Batool Begum, for promoting Sadbhavana through devotional bhajans

Q.5 According to Central Institute of Indian Languages, how many consonants and vowels are there in the Assamese script?

- Ans**
- ☒ 1. 41 consonants and 11 vowels
 - ☐ 2. 31 consonants and 8 vowels
 - ☐ 3. 35 consonants and 9 vowels
 - ☐ 4. 38 consonants and 7 vowels

Q.6 Bharti Airtel signed an MoU with SpaceX in March 2025 to bring _____ satellite-based broadband to India.

- Ans**
- ☒ 1. Starlink
 - ☐ 2. O3b mPOWER
 - ☐ 3. OneWeb
 - ☐ 4. Kuiper

Q.7 Which of the following statements regarding tribunals is INCORRECT?

- Ans**
- ☐ 1. Tribunals may consist of both judicial and administrative members.
 - ☒ 2. Tribunals function independently and are not subject to judicial oversight.
 - ☐ 3. The 42nd Constitutional Amendment introduced tribunals into the Indian legal system.
 - ☐ 4. High Courts and the Supreme Court can review tribunal verdicts.

Q.8	National Space Day 2025 in India was observed to commemorate which historic lunar mission's successful landing?
Ans	☒ 1. Chandrayaan-3 ☐ 2. Chandrayaan-1 ☐ 3. Chandrayaan-2 ☐ 4. Chandrayaan-4
Q.9	When did Delhi launch the Health Information Management System (HIMS) enabling online OPD bookings via ABHA IDs?
Ans	☐ 1. August 2025 ☒ 2. July 2025 ☐ 3. May 2025 ☐ 4. June 2025
Q.10	Which organizations collaborated with BSNL in August 2025 for advanced telecom and digital workforce training?
Ans	☒ 1. Ericsson, Qualcomm, Cisco, Nokia ☐ 2. Google, Apple, Intel, IBM ☐ 3. Samsung, Microsoft, Huawei, Oracle ☐ 4. Infosys, Wipro, TCS, HCL
Q.11	India's industrial sector lacked diversification and depth at independence. Which industries dominated the industrial landscape in 1947 India?
Ans	☐ 1. Automobiles and electronics ☒ 2. Jute and cotton textiles ☐ 3. IT and biotechnology ☐ 4. Steel and heavy engineering
Q.12	The northern portion of the Western Ghats is also known as with which of the following names?
Ans	☒ 1. Sahyadri Hills ☐ 2. Nilgiri Hills ☐ 3. Annamalai Hills ☐ 4. Cardamom Hills
Q.13	Which of the following operations led to the integration of the princely state of Hyderabad into the Indian Union?
Ans	☐ 1. Operation Vijay ☒ 2. Operation Polo ☐ 3. Operation Pawan ☐ 4. Operation Meghdoot
Q.14	What key limitation affects the efficiency of water supply systems for manufacturing industries in the alluvial plains during the pre-monsoon season?
Ans	☐ 1. Elevated fluoride levels affecting water quality ☐ 2. Excess humidity disrupting equipment ☒ 3. High seepage losses and irregular supply ☐ 4. Frost deposition in surface pipes
Q.15	Which section of the Citizenship Act, 1955, provides the legal basis for acquiring Indian citizenship through the process of naturalisation?
Ans	☐ 1. Section 5(1)(g) ☒ 2. Section 6(1) ☐ 3. Section 7 ☐ 4. Section 5(1)(a)

Q.16 International Literacy Day 2025 was observed on 8 September with the theme:

- Ans**
-  1. Literacy for All
 -  2. Reading the Future
 -  3. Literacy and Peace
 -  4. Promoting literacy in the digital era

Q.17 In April 2025, who received the National Maritime Varuna Award for outstanding maritime contributions?

- Ans**
-  1. Duvvur Nageshwar Reddy
 -  2. Rajesh Unni
 -  3. Kailash Nath Dikshit
 -  4. M. T. Vasudevan Nair

Q.18 Who presided over the first session of the Indian National Congress in 1885?

- Ans**
-  1. Sucheta Kripalani
 -  2. Surendranath Banerjee
 -  3. W.C. Bonnerjee
 -  4. Dadabhai Naoroji

Q.19 As per the Article _____ of the Indian Constitution, persons voluntarily acquiring citizenship of a foreign State not to be citizens of India.

- Ans**
-  1. 4
 -  2. 6
 -  3. 7
 -  4. 9

Q.20 In the human digestive system, most absorption of digested nutrients occurs in the _____.

- Ans**
-  1. Oesophagus
 -  2. Small Intestine
 -  3. Stomach
 -  4. Large Intestine

Section : **General Intelligence and Reasoning Ability**

Q.1 In a certain code language,
A+ B means 'A is the son of B'
A - B means 'A is the brother of B'
A @ B means 'A is the wife of B'
A % B means 'A is the father of B'
Based on the above, how is M related to K if ' M - O + N @ G % K ' ?
"All mentioned names are distinct individuals."

- Ans**
-  1. Brother
 -  2. Father
 -  3. Husband
 -  4. Son

Q.2 If + means - , - means $\times$, $\times$ means $\div$, $\div$ means +, then what will come in place of the question mark (?) in the following equation?
 $38 - 9 \div 57 + 312 \times 12 = ?$

- Ans**
-  1. 389
 -  2. 373
 -  3. 344
 -  4. 356

Q.3 V, I, E, T, N, A and M are sitting around a circular table facing the centre of the table. A sits fourth to the right of E. Only two people sit between I and T when counted from the left of I. M sits third to the left of N. V is an immediate neighbor of N and T. How many people sit between A and V when counted from the left of V?

- Ans**
- ☐ 1. Four
 - ☐ 2. Two
 - ☐ 3. Three
 - ☒ 4. One

Q.4 Select the correct mirror image of the given combination when the mirror is placed at 'MN' as shown below.



- Ans**
- ☐ 1. R G J K W
 - ☐ 2. R G L W K
 - ☒ 3. R G L K W
 - ☐ 4. G R L K W

Q.5 This question is based on the following words
ACT SUN INK ILL
How many letters are there between second letter of first word from the right and second letter of first word from the left as per English alphabetical order?

- Ans**
- ☐ 1. 9
 - ☐ 2. 11
 - ☒ 3. 8
 - ☐ 4. 7

Q.6 Select the set in which the numbers are related in the same way as are the numbers of the following sets.

(NOTE: Operations should be performed on the whole numbers, without breaking down the numbers into its constituent digits. E.g. 13 – Operations on 13 such as adding / subtracting / multiplying etc. to 13 can be performed. Breaking down 13 into 1 and 3 and then performing mathematical operations on 1 and 3 is not allowed.)

(9,4,65)
(15,14,145)

- Ans**
- ☐ 1. (16,12,14)
 - ☐ 2. (19,14,15)
 - ☐ 3. (57,9,120)
 - ☒ 4. (19,7,130)

Q.7 What should come in place of '?' in the given series?

36 41 46 51 56 ?

- Ans**
- ☐ 1. 62
 - ☐ 2. 60
 - ☐ 3. 63
 - ☒ 4. 61

Q.8 Which of the following letter-number clusters will replace the question mark (?) in the given series to make it logically complete?

RPN 6, OMK 9, LJH 12, IGE 15, ?

- Ans**
- ☐ 1. EGB 23
 - ☐ 2. EGC 19
 - ☐ 3. FDA 21
 - ☒ 4. FDB 18

Q.9 Shlok ranked 15th from the top and 29th from the bottom in his class. How many students are there in his class?

- Ans**
- ☐ 1. 40
 - ☐ 2. 42
 - ☒ 3. 43
 - ☐ 4. 41

Q.10 This question is based on the following words.

(Left) TOR HOG PIG OAF (Right)

How many letters are there in the English alphabetical order between the second letter of the first word from the right and the third letter of the second word from the left?

- Ans**
- ☐ 1. 3
 - ☐ 2. 2
 - ☐ 3. 4
 - ☒ 4. 5

Q.11 This question is based on the five, three-digit numbers given below.

(Left) 245 568 354 691 724 (Right)

(Example- 697 – First digit = 6, second digit = 9 and third digit = 7)

NOTE - All operations to be done from left to right.

What will be the resultant if the third digit of the highest number is multiplied with the third digit of the lowest number?

- Ans**
- ☐ 1. 19
 - ☐ 2. 18
 - ☒ 3. 20
 - ☐ 4. 17

Q.12 In a certain code language, 'MARKET' is coded as '321645' and 'TARGET' is coded as '126695'. What is the code for 'T' in the given code language?

- Ans**
- ☐ 1. 9
 - ☒ 2. 6
 - ☐ 3. 5
 - ☐ 4. 4

Q.13 Select the set in which the numbers are related in the same way as are the numbers of the following sets.

(NOTE: Operations should be performed on the whole numbers, without breaking down the numbers into their constituent digits. E.g. 13 – Operations on 13 such as adding/subtracting/multiplying to 13 can be performed. Breaking down 13 into 1 and 3 and then performing mathematical operations on 1 and 3 is not allowed.)

(18, 324, 9)

(21, 462, 11)

- Ans**
- ☐ 1. (15, 310, 10)
 - ☒ 2. (17, 408, 12)
 - ☐ 3. (14, 338, 12)
 - ☐ 4. (19, 416, 11)

Q.14 Based on the English alphabetical order, three of the following four letter cluster pairs are alike in a certain way and thus form a group. Which is the one that does not belong to that group? (Note: The odd man out is not based on the number of consonants/vowels or their position in the letter cluster) .

- Ans**
- ☒ 1. BC – GH
 - ☒ 2. XY – EF
 - ☒ 3. LM – QR
 - ☒ 4. IJ – NO

Q.15 Based on the English alphabetical order, three of the following four letter-cluster pairs are alike in a certain way and thus form a group. Which is the one that does not belong to that group? (Note: The odd one out is not based on the number of consonants/vowels or their position in the letter-cluster.)

- Ans**
- ☒ 1. OM - SR
 - ☒ 2. EC - IG
 - ☒ 3. KI - OM
 - ☒ 4. PN - TR

Q.16 XHLR is related to TKHU in a certain way based on the English alphabetical order. In the same way, PNDX is related to LQZA. To which of the following is HTVD related to, following the same logic?

- Ans**
- ☒ 1. CVQG
 - ☒ 2. DWRG
 - ☒ 3. EXRF
 - ☒ 4. EWSH

Q.17 Refer to the following letter, number, symbol series and answer the question
(Left) # H V @ \$ 9 1 % 2 3 Z E N A @ # \$ 6 4 A B (Right)
If all the symbols are dropped from the series, which of the following will be fourth from the right?

- Ans**
- ☒ 1. 6
 - ☒ 2. A
 - ☒ 3. N
 - ☒ 4. 4

Q.18 Which of the following letter-clusters should replace # and % so that the pattern and relationship followed between the letter-cluster pair on the left side of :: is the same as that on the right side of :: ?
: SVU :: PSR : %

- Ans**
- ☒ 1. # = VYX , % = MPO
 - ☒ 2. # = UZX , % = LQN
 - ☒ 3. # = VYZ , % = MON
 - ☒ 4. # = UXY , % = MQN

Q.19 If 1 is added to each odd digit and 2 is subtracted from each even digit in the number 3865217, what will be the difference between the highest and lowest digits in the number thus formed?

- Ans**
- ☒ 1. 9
 - ☒ 2. 6
 - ☒ 3. 8
 - ☒ 4. 7

Q.20 T, A, R, G, U and S live on six different floors of the same building. The lowermost floor in the building is numbered 1, the floor above it, number 2 and so on till the topmost floor is numbered 6. Only two people live between G and U. Only two people live between A and S. Only one person lives between R and S. R lives on floor numbered 1. G lives above S.
How many people live above T?

- Ans**
- ☒ 1. One
 - ☒ 2. Two
 - ☒ 3. Four
 - ☒ 4. Three

Section : **Arithmetical and Numerical Ability**

Q.1 Sam and Rocky can complete a project in 16 hours and 18 hours, respectively. Rocky begins the project at 2 a.m. and they work alternately for one hour each. When will the project be completed?

- Ans**
- ☒ 1. 7:00 p.m.
 - ☐ 2. 10:00 a.m.
 - ☐ 3. 11:00 p.m.
 - ☐ 4. 11:00 a.m.

Q.2 The average of three numbers is 22. If two numbers are 13 and 26, the third number is:

- Ans**
- ☒ 1. 27
 - ☐ 2. 29
 - ☐ 3. 26
 - ☐ 4. 28

Q.3 A solid is in the form of a cylinder surmounted by a cone. The radius of the cone is 14 cm. The height of the cylindrical part is 15 cm and that of the conical part is 3 cm. Find its volume. (Use $\pi = 22/7$)

- Ans**
- ☐ 1. 11088 cm³
 - ☐ 2. 3696 cm³
 - ☒ 3. 9856 cm³
 - ☐ 4. 4928 cm³

Q.4 Tushar invested ₹1,620 at a simple interest rate of 3% per annum. What amount (in ₹) will he receive after 5 years?

- Ans**
- ☐ 1. 1,763
 - ☐ 2. 1,643
 - ☒ 3. 1,863
 - ☐ 4. 1,836

Q.5 Ram and Shyam travel the same distance at the rate of 35 km per hour and 42 km per hour, respectively. If Ram takes 34 minutes longer than Shyam, the distance travelled by each is:

- Ans**
- ☐ 1. 126 km
 - ☐ 2. 110 km
 - ☐ 3. 125 km
 - ☒ 4. 119 km

Q.6 The number of prime numbers lying between 308 and 319 is

- Ans**
- ☐ 1. 2
 - ☐ 2. 4
 - ☐ 3. 1
 - ☒ 4. 3

Q.7 The largest four-digit number which when divided by 6, 15 and 10 leaves the remainder 5 in each case is:

- Ans**
- ☐ 1. 9723
 - ☒ 2. 9995
 - ☐ 3. 9559
 - ☐ 4. 9545

Q.8 The price of an item increased by 25% and then by 20%, followed by a 10% decrease. What will be the final percentage change in the price?

- Ans**
- ☐ 1. Increased by 33%
 - ☒ 2. Increased by 35%
 - ☐ 3. Increased by 34%
 - ☐ 4. Increased by 36%

Q.9 A camp has provisions for 23 pupils for 15 days. In how many days will the same provisions get over if the strength of the camp is increased to 69 pupils?

- Ans**
- ☒ 1. 5
 - ☐ 2. 4
 - ☐ 3. 8
 - ☐ 4. 6

Q.10 A cylindrical pipe has an outer radius of 5 cm and an inner radius of 4 cm. If the height is 20 cm, calculate the volume of the material which is used to make the pipe. (Use $\pi = 3.14$)

- Ans**
- ☐ 1. 553.2 cm³
 - ☐ 2. 535.2 cm³
 - ☐ 3. 545.2 cm³
 - ☒ 4. 565.2 cm³

Q.11 The average of 46 numbers is 74. The average of the first 19 numbers is 90 and the average of the last 28 numbers is 67. If the 19th number from the beginning is excluded, then what is the average of the remaining numbers?

- Ans**
- ☐ 1. 76.3
 - ☒ 2. 71.6
 - ☐ 3. 70.14
 - ☐ 4. 72.354

Q.12 In an election between two candidates 80% of the registered voters cast their vote and 15% of the votes polled were found invalid. The winning candidate got 70% of the valid votes and won the election by a margin of 136 votes. How many voters were registered?

- Ans**
- ☒ 1. 500
 - ☐ 2. 497
 - ☐ 3. 650
 - ☐ 4. 501

Q.13 A shopkeeper sells an item for ₹474.3 after giving two successive discounts of 75% and 88% on its marked price. Had he not given any discount, he would have earned a profit of 24%. What is the cost price (in ₹) of the item?

- Ans**
- ☒ 1. 12,750
 - ☐ 2. 12,723
 - ☐ 3. 12,736
 - ☐ 4. 12,718

Q.14 Find the $\frac{3}{2}$ value of half of the 4th proportional to 13, 17 and 26.

- Ans**
- ☐ 1. 20.2
 - ☐ 2. 23.3
 - ☒ 3. 25.5
 - ☐ 4. 26.6

Q.15 An Uber bike covers a distance of 672 km in 28 hours. What is its speed in km/h?

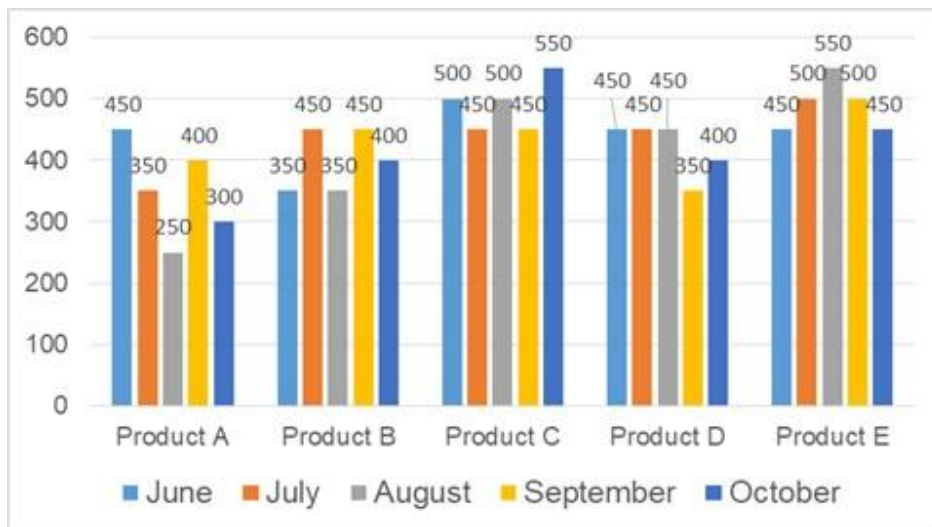
- Ans**
- ☒ 1. 24
 - ☐ 2. 33
 - ☐ 3. 22
 - ☐ 4. 18

Q.16 If the mean proportional of P and 49 is 28, then find the value of P.

- Ans**
- ☐ 1. 14
 - ☐ 2. 18
 - ☒ 3. 16
 - ☐ 4. 19

Q.17 Study the given graph and answer the question that follows.

The following bar graph shows the monthly sales (in units) of five products A, B, C, D and E.



What are the total sales of Product A in June, Product B in July, Product C and D in August and Product E in October?

- Ans
- ☒ 1. 2240
 - ☒ 2. 2300
 - ☒ 3. 2450
 - ☒ 4. 2250

Q.18 A sum of ₹2711 is invested on 1 January, and another ₹2711 is invested on 1 July of the same year. If the rate of interest is 20% per annum compounded half-yearly, find the total interest earned at the end of the year.

- Ans
- ☒ 1. ₹892.76
 - ☒ 2. ₹840.41
 - ☒ 3. ₹888.65
 - ☒ 4. ₹895.71

Q.19 A shopkeeper offers a 5% discount for instant payment and an additional 2% cash discount on the already discounted amount if the payment is made in cash. A customer has a bill of amount of ₹5,000. He chooses to pay the amount instantly — half online and the other half in cash — and the applicable discounts are applied before payment. How much total discount (in ₹) does the customer receive?

- Ans
- ☒ 1. ₹295.50
 - ☒ 2. ₹312.50
 - ☒ 3. ₹297.50
 - ☒ 4. ₹302.50

Q.20 Ravi purchased a watch at a cost of ₹1300 and sold it to Ramesh at a loss of 5%. Ramesh sold it to Suresh at a profit of 8%. Find the selling price for Ramesh.

- Ans
- ☒ 1. ₹1315.70
 - ☒ 2. ₹1328.30
 - ☒ 3. ₹1308.20
 - ☒ 4. ₹1333.80

Section : Hindi Language and Comprehension

Q.1 दिए गये विकल्पों में से "पंच कहे बिल्ली तो बिल्ली ही सही" लोकोक्ति के लिए उपयुक्त अर्थ का चयन करें-

- Ans
- ☒ 1. सबको मिलकर कार्य करना चाहिए
 - ☒ 2. पहले खुद को फिर दूसरों को देखो
 - ☒ 3. बहुमत की राय मानी जाती है
 - ☒ 4. सोच-समझकर बोलना

Q.2	निम्नलिखित में से तत्सम-तद्भव का कौन-सा शब्द युग्म सही है?
Ans	☒ 1. अक्षोट - अखरोट ☒ 2. आमत्र - आम ☒ 3. अस्ति - आज ☒ 4. गुंठन - अँधेरा
Q.3	निम्नलिखित वाक्य में उचित क्रिया-विशेषण का प्रयोग कर वाक्य पूर्ण करें- 'गौरव आया'
Ans	☒ 1. चारो ओर ☒ 2. परसों ☒ 3. सर्वत्र ☒ 4. यथा स्थान
Q.4	'अधजल गगरी छलकत जाए', इस लोकोक्ति का अर्थ क्या होता है?
Ans	☒ 1. ओछे का बड़-चढ़कर बोलना ☒ 2. लज्जा छोड़ देना ☒ 3. साफ इनकार कर देना ☒ 4. जबरदस्ती करना
Q.5	दिए गए वाक्य में उचित कारक का प्रयोग कर वाक्य पूर्ण करें- 'प्रभा नौकरी नहीं करनी है ।'
Ans	☒ 1. को ☒ 2. के ☒ 3. से ☒ 4. में
Q.6	निम्नलिखित में से एक कौन सा तद्भव शब्द नहीं है ?
Ans	☒ 1. नयन ☒ 2. हड्डी ☒ 3. राजपूत ☒ 4. मुँछ
Q.7	निम्नलिखित वाक्य में रिक्त स्थान के लिए उपयुक्त क्रिया शब्द चुनें- विद्यालय में पानी भर जाने से बड़ी हुई ।
Ans	☒ 1. असुविधा ☒ 2. पहचान ☒ 3. असावधानी ☒ 4. सावधानी
Q.8	'मरण' का तद्भव रूप क्या होगा—
Ans	☒ 1. मारना ☒ 2. मृत्य ☒ 3. मरना ☒ 4. मारो
Q.9	'खान से सम्बन्ध रखने वाला ' वाक्यांश के लिए सार्थक शब्द होगा -
Ans	☒ 1. आकरिक ☒ 2. आंसला ☒ 3. आकर ☒ 4. आंशिक
Q.10	निम्नलिखित वाक्य के रिक्त स्थान में उचित क्रिया की पूर्ति कीजिए - 'वह श्याम को मूर्ख _____ है ।'
Ans	☒ 1. समझाते ☒ 2. मनाना ☒ 3. समझता ☒ 4. जाता

Q.11 निम्नलिखित वाक्य के रिक्त स्थान में उचित विशेषण की पूर्ति कीजिए-
'हमारे _____ गुरु ने हमें सदा सही मार्ग दिखाया।'

- Ans
- ☒ 1. दृढ़ता
 - ☒ 2. अरुण
 - ☒ 3. स्थूल
 - ☒ 4. प्रिय

Q.12 दिए गए विकल्पों में से सही वाक्य क्रम कौन-सा है ?

- Ans
- ☒ 1. जब तक परीक्षा का दिन नहीं आया था तब तक उसने एक अक्षर नहीं पढ़ा था।
 - ☒ 2. दिन नहीं आया था तब तक उसने एक अक्षर नहीं पढ़ा था जब तक परीक्षा का।
 - ☒ 3. जब तक परीक्षा तब तक उसने एक अक्षर नहीं पढ़ा था का दिन नहीं आया था।
 - ☒ 4. तब तक उसने एक अक्षर नहीं पढ़ा था जब तक परीक्षा का दिन नहीं आया था।

Q.13 निम्नलिखित मुहावरे का सही अर्थ चुनें-
चमगादड़ झूलना

- Ans
- ☒ 1. खुशखबरी मिलना
 - ☒ 2. दुख आना
 - ☒ 3. वर्षा होना
 - ☒ 4. सूनापन होना

Q.14 दिए गए वाक्य क्रम सही नहीं हैं। उनके सही क्रम के चार विकल्प दिए गए हैं। उनमें से सही विकल्प चुनिए।

- (A) आईआईटी बॉम्बे के
(B) कार्यक्रम है जो छात्रों को
(C) उच्च-स्तरीय शिक्षा प्रदान करता है
(D) पास एक विशेष उच्च-स्तरीय

- Ans
- ☒ 1. B, C, D, A
 - ☒ 2. C, D, A, B
 - ☒ 3. A, D, B, C
 - ☒ 4. D, A, C, B

Q.15 निम्न वाक्य के रिक्त स्थान में उचित कारक चिह्न का प्रयोग कर वाक्य पूर्ण करें -
'मेज अपनी पुस्तक रखो।'

- Ans
- ☒ 1. पर
 - ☒ 2. के
 - ☒ 3. को
 - ☒ 4. से

Comprehension:

दिए गए गद्यांश को ध्यानपूर्वक पढ़कर पूछे गए प्रश्नों के उत्तर दीजिए :

भारतीय संस्कृति की सर्वाधिक महत्त्वपूर्ण विशेषता है करुणा की भावना। ऐसी भावना जो करुणा को विश्वबन्धुत्व के उत्कर्ष तक ले जाती है। मानव पीढ़ा के प्रति असीम व निर्मल करुणापूर्ण चिन्ता, सार्वभौम करुणा एवं सद्भावना हमारी अनादि विशिष्टता है। सामान्यजन ने विशिष्ट करुणा, धैर्य एवं कृपा से संयुक्त बुद्ध एवं महावीर जैसे युग-पुरुषों को भगवान् के उच्चासन पर बैठाकर पूजा है। अनेक स्मारकों एवं प्रतीकों में आज भी वैश्विक करुणा के ये मूर्तिमान स्वरूप पूरे देश में पाए जाते हैं। करुणा की यह भावना मनुष्य के दैनिक जीवन व्यवहार का ही हिस्सा नहीं रही अपितु उससे आगे बढ़कर यह कला एवं अन्य भावनात्मक क्रियाओं का स्थायी भाव बन गई। जहाँ मिस्री सभ्यता के कलातथ्य मिस्र के वैभव, राजा के प्रताप एवं ऐश्वर्य का प्रतिबिम्बन करते हैं, वहीं ग्रीक व रोमन सभ्यता के कलावशेष नागरिक जीवन की जटिलता एवं श्रृंगार एवं विलास से युक्त नागर-जीवन की झलक प्रस्तुत करते हैं। इन दोनों ही सभ्यताओं के विपरीत भारतीय संस्कृति में करुणा की प्रतिष्ठा, शिव, बुद्ध, महावीर, पशुपति, प्रजापति इत्यादि की प्रतिमाओं में अपनी रचनात्मक भाव-भूमि से सहज ही होती है और सकल विश्व के दुःख से कातर और उसके परिहार के लिए चिन्तित मानव के उदात्त स्वरूप का दर्शन करती है।

SubQuestion No : 16

Q.16 दिए गए गद्यांश के लिए उपयुक्त शीर्षक का विकल्प चुनें -

- Ans
- ☒ 1. करुणा का भय
 - ☒ 2. करुणा की विफलता
 - ☒ 3. करुणा का आदर्श
 - ☒ 4. करुणा की करुण कहानी

Q.1 Choose the sentence that uses the correct form of the past tense from the options given below.

- Ans**
- ☒ 1. By the time the symposium began, the keynote speaker already arrived at the venue.
 - ☒ 2. Had the committee realized the implications earlier, they would have acted differently.
 - ☒ 3. If the architect would have known about the soil quality, he would have altered the design.
 - ☒ 4. The researchers begun the experiment before the safety protocols were fully established.

Q.2 Which one word best describes 'one who collects coins as a hobby'?

- Ans**
- ☒ 1. Philatelist
 - ☒ 2. Numismatist
 - ☒ 3. Archivist
 - ☒ 4. Fossilist

Q.3 Select the correct proverb to replace the underlined part of the sentence.

He tried to change the company's entire business model in a week, but the board warned him that he was trying to do too much, too soon.

- Ans**
- ☒ 1. don't bite the hand that feeds you
 - ☒ 2. a rolling stone gathers no moss
 - ☒ 3. Rome wasn't built in a day
 - ☒ 4. you can't make an omelette without breaking eggs

Q.4 Identify the antonym of the highlighted word in the sentence.

Her demeanour was inherently cordial, which put even the most nervous guests at ease.

- Ans**
- ☒ 1. dismissive
 - ☒ 2. hostile
 - ☒ 3. reserved
 - ☒ 4. indifferent

Q.5 Replace the underlined text with the correct proverb from the options. If no correction is required, select 'No substitution required'.

She realized it was no use having a blast after the project was lost, so she decided to start fresh and move forward.

- Ans**
- ☒ 1. crying over spilt milk
 - ☒ 2. No substitution required
 - ☒ 3. playing with fire
 - ☒ 4. biting the bullet

Q.6 Choose the correct one word substitution for 'a person who supports or champions a cause publicly'.

- Ans**
- ☒ 1. Arbitrator
 - ☒ 2. Patron
 - ☒ 3. Advocate
 - ☒ 4. Benefactor

Q.7 Convert to passive:
They completed the assignment on time.

- Ans**
- ☒ 1. The assignment was completed on time by them.
 - ☒ 2. The assignment has been completed on time by them.
 - ☒ 3. The assignment had completed on time.
 - ☒ 4. The assignment is completed on time by them.

Q.8 Parts of a sentence are given below. While the first part is in the correct place, the remaining parts (labelled P, Q, R and S) are jumbled up. Arrange the parts in the correct order to form a meaningful and coherent sentence.

A sudden storm rolled in,
(P) dark clouds swallowed the sky
(Q) and the wind howled through the trees
(R) while thunder rumbled in the distance
(S) sending shivers down my spine

- Ans**
- ☒ 1. PSRQ
 - ☒ 2. QPRS
 - ☒ 3. PQRS
 - ☒ 4. PRSQ

Q.9 In the following question, choose the word similar in meaning to the underlined word in the sentence.

Through sedulous preparation and unwavering commitment, she successfully cleared her entrance examination.

- Ans**
- ☒ 1. Latent
 - ☒ 2. Dormant
 - ☒ 3. Quiescent
 - ☒ 4. Diligent

Q.10 Select the most appropriate option to fill in the blank.

Tomorrow morning at 7 a.m., Ritika _____ to the holy temple to offer prayers before her important exam.

- Ans**
- ☒ 1. will be gone
 - ☒ 2. is gone
 - ☒ 3. will going
 - ☒ 4. will go

Q.11 Select the most appropriate option to fill in the blank.

The scientist presented a _____ analysis of the experiment, highlighting both strengths and limitations.

- Ans**
- ☒ 1. irrelevant
 - ☒ 2. thorough
 - ☒ 3. vague
 - ☒ 4. careless

Q.12 Choose the correct sentence in direct speech from the options given below.

- Ans**
- ☒ 1. "Should you require further assistance," the clerk noted, "Please do not hesitate to contact us."
 - ☒ 2. "Never," whispered the protagonist, "had I witnessed such a magnificent celestial event."
 - ☒ 3. "The committee's decision is final," stated the chairman, "no further appeals will be entertained."
 - ☒ 4. "It is imperative that the witness was being present," the judge declared, "at the hearing tomorrow."

Q.13 In the following question, choose the appropriate option which completes the sentence.

The company's new policy will have an impact _____ employee satisfaction and also _____ company performance.

- Ans**
- ☒ 1. for, in
 - ☒ 2. in, in
 - ☒ 3. to, with
 - ☒ 4. on, on

Q.14 Choose the adverb that is incorrectly used in the sentence below:

The professor spoke softly during the lecture but abruptly left the room and hardly replied to any student afterwards.

- Ans**
- ☒ 1. abruptly
 - ☒ 2. afterwards
 - ☒ 3. softly
 - ☒ 4. hardly

Q.15 Which term best substitutes 'a person who is skilled in many fields or activities'?

- Ans**
- ☒ 1. Amateur
 - ☒ 2. Specialist
 - ☒ 3. Polymath
 - ☒ 4. Dilettante

Comprehension:

Read the below given passage carefully and answer the questions that follow:

In the annals of human advancement, technological progress has often been heralded as the harbinger of improved living standards and societal evolution. From the Industrial Revolution to the Digital Age, each leap has ostensibly propelled humanity towards greater efficiency and connectivity. However, this relentless pursuit of innovation harbors a paradox: while technology simplifies tasks, it simultaneously engenders complexities that challenge societal norms and ethical frameworks. Artificial Intelligence, for instance, automates decision-making processes but raises concerns about accountability and employment displacement. Social media platforms connect individuals across the globe, yet they also amplify misinformation and erode privacy. Thus, the trajectory of technological progress is not unidirectional towards utopia but is fraught with dilemmas that necessitate critical scrutiny. As society stands on the cusp of unprecedented innovations, it must grapple with the dual-edged nature of technology, ensuring that progress does not eclipse the very humanity it aims to enhance.

What further complicates this dynamic is the increasing opacity of technological systems themselves. Algorithms function as black boxes, often inscrutable even to their creators, making it difficult to trace the logic behind crucial decisions. Moreover, the global digital divide persists, reinforcing inequalities wherein affluent societies benefit disproportionately from innovation while marginalized communities are left behind. Ethical governance, therefore, becomes not just a technical challenge but a democratic imperative. The question is no longer whether we can innovate, but whether we can do so responsibly, inclusively, and with foresight. In this regard, technological progress must be continually interrogated—not just for what it achieves, but for whom it serves.

SubQuestion No : 16

Q.16 Which of the following best summarizes the passage?

- Ans**
- ☒ 1. The pursuit of innovation has simplified human tasks and eliminated ethical concerns.
 - ☒ 2. While technology offers numerous benefits, it also introduces complex ethical and societal challenges that must be critically examined.
 - ☒ 3. Technological advancements have consistently led to societal improvements without significant drawbacks.
 - ☒ 4. Social media is the primary example of how technology negatively impacts society.

Comprehension:

Read the below given passage carefully and answer the questions that follow:

In the annals of human advancement, technological progress has often been heralded as the harbinger of improved living standards and societal evolution. From the Industrial Revolution to the Digital Age, each leap has ostensibly propelled humanity towards greater efficiency and connectivity. However, this relentless pursuit of innovation harbors a paradox: while technology simplifies tasks, it simultaneously engenders complexities that challenge societal norms and ethical frameworks. Artificial Intelligence, for instance, automates decision-making processes but raises concerns about accountability and employment displacement. Social media platforms connect individuals across the globe, yet they also amplify misinformation and erode privacy. Thus, the trajectory of technological progress is not unidirectional towards utopia but is fraught with dilemmas that necessitate critical scrutiny. As society stands on the cusp of unprecedented innovations, it must grapple with the dual-edged nature of technology, ensuring that progress does not eclipse the very humanity it aims to enhance.

What further complicates this dynamic is the increasing opacity of technological systems themselves. Algorithms function as black boxes, often inscrutable even to their creators, making it difficult to trace the logic behind crucial decisions. Moreover, the global digital divide persists, reinforcing inequalities wherein affluent societies benefit disproportionately from innovation while marginalized communities are left behind. Ethical governance, therefore, becomes not just a technical challenge but a democratic imperative. The question is no longer whether we can innovate, but whether we can do so responsibly, inclusively, and with foresight. In this regard, technological progress must be continually interrogated—not just for what it achieves, but for whom it serves.

SubQuestion No : 17

Q.17 What is the central theme of the passage?

- Ans**
- ☒ 1. The benefits of social media in modern society.
 - ☒ 2. The history of technological inventions.
 - ☒ 3. The role of Artificial Intelligence in employment.
 - ☒ 4. The ethical implications and societal challenges posed by technological advancements.

Comprehension:

Read the below given passage carefully and answer the questions that follow:

In the annals of human advancement, technological progress has often been heralded as the harbinger of improved living standards and societal evolution. From the Industrial Revolution to the Digital Age, each leap has ostensibly propelled humanity towards greater efficiency and connectivity. However, this relentless pursuit of innovation harbors a paradox: while technology simplifies tasks, it simultaneously engenders complexities that challenge societal norms and ethical frameworks. Artificial Intelligence, for instance, automates decision-making processes but raises concerns about accountability and employment displacement. Social media platforms connect individuals across the globe, yet they also amplify misinformation and erode privacy. Thus, the trajectory of technological progress is not unidirectional towards utopia but is fraught with dilemmas that necessitate critical scrutiny. As society stands on the cusp of unprecedented innovations, it must grapple with the dual-edged nature of technology, ensuring that progress does not eclipse the very humanity it aims to enhance.

What further complicates this dynamic is the increasing opacity of technological systems themselves. Algorithms function as black boxes, often inscrutable even to their creators, making it difficult to trace the logic behind crucial decisions. Moreover, the global digital divide persists, reinforcing inequalities wherein affluent societies benefit disproportionately from innovation while marginalized communities are left behind. Ethical governance, therefore, becomes not just a technical challenge but a democratic imperative. The question is no longer whether we can innovate, but whether we can do so responsibly, inclusively, and with foresight. In this regard, technological progress must be continually interrogated—not just for what it achieves, but for whom it serves.

SubQuestion No : 18

Q.18 How is the passage structured?

- Ans**
- ☒ 1. Introduction of a paradox with supporting examples leading to a call for critical evaluation.
 - ☐ 2. Chronological narration of technological events.
 - ☐ 3. Comparison between different technological eras.
 - ☐ 4. Presentation of a problem followed by potential solutions.

Comprehension:

Read the below given passage carefully and answer the questions that follow:

In the annals of human advancement, technological progress has often been heralded as the harbinger of improved living standards and societal evolution. From the Industrial Revolution to the Digital Age, each leap has ostensibly propelled humanity towards greater efficiency and connectivity. However, this relentless pursuit of innovation harbors a paradox: while technology simplifies tasks, it simultaneously engenders complexities that challenge societal norms and ethical frameworks. Artificial Intelligence, for instance, automates decision-making processes but raises concerns about accountability and employment displacement. Social media platforms connect individuals across the globe, yet they also amplify misinformation and erode privacy. Thus, the trajectory of technological progress is not unidirectional towards utopia but is fraught with dilemmas that necessitate critical scrutiny. As society stands on the cusp of unprecedented innovations, it must grapple with the dual-edged nature of technology, ensuring that progress does not eclipse the very humanity it aims to enhance.

What further complicates this dynamic is the increasing opacity of technological systems themselves. Algorithms function as black boxes, often inscrutable even to their creators, making it difficult to trace the logic behind crucial decisions. Moreover, the global digital divide persists, reinforcing inequalities wherein affluent societies benefit disproportionately from innovation while marginalized communities are left behind. Ethical governance, therefore, becomes not just a technical challenge but a democratic imperative. The question is no longer whether we can innovate, but whether we can do so responsibly, inclusively, and with foresight. In this regard, technological progress must be continually interrogated—not just for what it achieves, but for whom it serves.

SubQuestion No : 19

Q.19 Which real-world scenario best exemplifies the concerns raised in the passage?

- Ans**
- ☐ 1. The rise of e-commerce platforms improving global trade.
 - ☒ 2. The implementation of AI in judicial systems raising questions about bias and accountability.
 - ☐ 3. The development of faster internet connectivity in rural areas.
 - ☐ 4. The use of drones for recreational photography.

Comprehension:

Read the below given passage carefully and answer the questions that follow:

In the annals of human advancement, technological progress has often been heralded as the harbinger of improved living standards and societal evolution. From the Industrial Revolution to the Digital Age, each leap has ostensibly propelled humanity towards greater efficiency and connectivity. However, this relentless pursuit of innovation harbors a paradox: while technology simplifies tasks, it simultaneously engenders complexities that challenge societal norms and ethical frameworks. Artificial Intelligence, for instance, automates decision-making processes but raises concerns about accountability and employment displacement. Social media platforms connect individuals across the globe, yet they also amplify misinformation and erode privacy. Thus, the trajectory of technological progress is not unidirectional towards utopia but is fraught with dilemmas that necessitate critical scrutiny. As society stands on the cusp of unprecedented innovations, it must grapple with the dual-edged nature of technology, ensuring that progress does not eclipse the very humanity it aims to enhance.

What further complicates this dynamic is the increasing opacity of technological systems themselves. Algorithms function as black boxes, often inscrutable even to their creators, making it difficult to trace the logic behind crucial decisions. Moreover, the global digital divide persists, reinforcing inequalities wherein affluent societies benefit disproportionately from innovation while marginalized communities are left behind. Ethical governance, therefore, becomes not just a technical challenge but a democratic imperative. The question is no longer whether we can innovate, but whether we can do so responsibly, inclusively, and with foresight. In this regard, technological progress must be continually interrogated—not just for what it achieves, but for whom it serves.

SubQuestion No : 20

Q.20 What is the author's tone in the passage?

- Ans**
- ☐ 1. Dismissive and skeptical.
 - ☐ 2. Optimistic and celebratory.
 - ☐ 3. Neutral and indifferent.
 - ☒ 4. Cautiously analytical.

Section : Discipline1

Q.1 Which cost remains unchanged irrespective of the level of production?

- Ans**
- ☐ 1. Average cost
 - ☐ 2. Marginal cost
 - ☒ 3. Fixed cost
 - ☐ 4. Variable cost

Q.2 What is a major advantage of operating as a sole proprietorship for small business owners?

- Ans**
- ☐ 1. The process of formation is complex and lengthy
 - ☐ 2. The owner enjoys limited liability protection
 - ☐ 3. Profits are shared equally with partners
 - ☒ 4. The owner has complete authority in decision-making

Q.3 A company's leadership decides to implement a flexible work policy. Which function of management will be most challenged in ensuring uniformity and discipline across decentralized teams?

- Ans**
- ☐ 1. Staffing
 - ☐ 2. Planning
 - ☒ 3. Controlling
 - ☐ 4. Organising

Q.4 Which accounting concept requires that only transactions with measurable financial impact are recorded in the books of accounts?

- Ans**
- ☒ 1. Money Measurement Concept
 - ☐ 2. Going Concern Concept
 - ☐ 3. Business Entity Concept
 - ☐ 4. Dual Aspect Concept

Q.5 Which of the following scenarios best illustrates the exceptions to the Law of Demand?

- Ans**
- ☐ 1. A rise in the price of coffee is causing consumers to switch to tea
 - ☐ 2. A decrease in the price of a luxury car resulting in higher sales among the wealthy
 - ☒ 3. An increase in the price of a staple good leads to an increase in its demand
 - ☐ 4. A fall in the price of bread results in more bread being purchased by households

Q.6 Which of the following aspects of financial accounting helps in ascertaining profit and loss of the business?

Ans  1. By maintaining a systematic record of assets and liabilities
 2. By communicating the interpreted financial results in a proper form and manner.
 3. By keeping a proper record of revenues and expenses of business for a particular period.
 4. By evaluating actual performance by comparing actual performance with the standards.

Q.7 When a business purchases office supplies on credit, how should the transaction be entered in the Journal?

Ans  1. Debit Office Supplies and Credit Cash
 2. Debit Cash and Credit Office Supplies
 3. Debit Office Supplies and Credit Accounts Payable
 4. Debit Accounts Receivable and Credit Office Supplies

Q.8 If a sole proprietor decides to retire and no succession plan is in place, what is the most likely outcome for the business?

Ans  1. The business continues indefinitely under government management
 2. The business is automatically converted into a corporation
 3. The business merges with another sole proprietorship by default
 4. The business usually ceases to exist unless sold or transferred

Q.9 Which of the following items is NOT debited to Trading Account?

Ans  1. Office Rent
 2. Opening Stock
 3. Purchases
 4. Wages

Q.10 According to McClelland's Theory of Needs, which type of individual is most likely to prefer tasks where personal responsibility and immediate feedback are emphasized?

Ans  1. Individuals with a high need for security
 2. Individuals with a high need for achievement
 3. Individuals with a high need for power
 4. Individuals with a high need for affiliation

Q.11 Which of the following is an exception to the Law of Demand?

Ans  1. Giffen goods
 2. Normal goods
 3. Inferior goods
 4. Complementary goods

Q.12 Which objective of accounting is most closely linked to enabling stakeholders to assess the financial position and performance of an entity?

Ans  1. Increasing overall profits through financial control
 2. Ensuring compliance with applicable tax regulations
 3. Providing useful information for economic decisions
 4. Reducing mistakes in routine operational processes

Q.13 Which limitation of sole proprietorship directly discourages innovation and expansion ?

Ans  1. Unlimited liability
 2. Limited managerial ability
 3. Lack of continuity
 4. Confidentiality of information

Q.14 In preparing a Profit and Loss Account, which item would NOT typically be included as an expense?

- Ans**
- ☐ 1. Office rent
 - ☐ 2. Salaries
 - ☐ 3. Advertising expense
 - ☒ 4. Cost of goods sold

Q.15 Which of the following statements BEST reflects the complete meaning of accounting as distinguished from mere bookkeeping?

- Ans**
- ☒ 1. Accounting includes recording, classifying, summarising, analysing and interpreting financial transactions to determine profit and financial position.
 - ☐ 2. Accounting involves only recording, classifying, summarising of transactions of financial nature in monetary terms.
 - ☐ 3. Accounting records both financial and non-financial events affecting the business.
 - ☐ 4. Accounting focuses only on preparation of Trading and Profit & Loss Account with no relation with determination of financial position of the company.

Q.16 The mode of the data 2, 4, 4, 6, 8, 4, 10 is:

- Ans**
- ☐ 1. 6
 - ☒ 2. 4
 - ☐ 3. 2
 - ☐ 4. 8

Q.17 Which of the following best describes the treatment of goods sent on an approval basis in the Trading Account at year-end, if they remain unapproved?

- Ans**
- ☐ 1. They are excluded from both sales and closing stock
 - ☐ 2. They are included in purchases only
 - ☐ 3. They are included in sales only
 - ☒ 4. They are excluded from sales and included in closing stock

Q.18 If a producer notices that the market price for their product has doubled, what is the expected response according to the sole law of supply?

- Ans**
- ☐ 1. The producer will keep supply unchanged
 - ☐ 2. The producer will reduce production
 - ☐ 3. The producer will withdraw from the market
 - ☒ 4. The producer will increase the quantity supplied

Q.19 A candidate scores 60% in the first paper and 70% in the second paper. If both papers are of equal marks and the candidate needs an overall percentage of 65% to pass, what minimum percentage must the candidate score in the third paper (also of equal marks) to just pass?

- Ans**
- ☐ 1. 75%
 - ☐ 2. 70%
 - ☒ 3. 65%
 - ☐ 4. 60%

Q.20 If the price of bottled water rises sharply during a summer heatwave, but the Sole Law of Demand applies, what would you expect to happen to the quantity demanded for bottled water, assuming all else is constant?

- Ans**
- ☐ 1. The quantity demanded will increase.
 - ☐ 2. The supply of bottled water will increase.
 - ☒ 3. The quantity demanded will decrease.
 - ☐ 4. The quantity demanded will remain the same.

Q.1 If the ratio of boys to girls in a class is 5 : 4, and total students are 45, the number of girls is:

- Ans**
- ☒ 1. 20
 - ☐ 2. 15
 - ☐ 3. 25
 - ☐ 4. 18

Q.2 CAATs stands for:

- Ans**
- ☐ 1. Computer Aided Accounting Tools
 - ☐ 2. Computerized Accounting Analysis Tools
 - ☒ 3. Computer Assisted Audit Techniques
 - ☐ 4. Computer Application Audit Tests

Q.3 Under the Income Tax Act, which of the following is considered as income even if it is not received in cash?

- Ans**
- ☐ 1. Reimbursement of car expenses exclusively used for office purpose.
 - ☒ 2. Accrued salary that is due but not yet received by the employee.
 - ☐ 3. Outstanding bills payable by the individual.
 - ☐ 4. Reimbursement of travel expenses by an employer.

Q.4 Which of the following is a major risk associated with using QR code-based payments in mobile wallets, and how can it be mitigated most effectively?

- Ans**
- ☐ 1. Slow transaction speed can frustrate users; providers should upgrade infrastructure.
 - ☒ 2. Fake QR codes can redirect payments to fraudsters; users should verify the payee's details before confirming transactions.
 - ☐ 3. Weak internet connection can cause payment failures; users should use offline payment options.
 - ☐ 4. Limited device compatibility can prevent transactions; users should update their mobile wallets regularly.

Q.5 In correlation analysis, if the coefficient is near zero, what does this indicate about the relationship between the variables?

- Ans**
- ☐ 1. Strong negative relationship
 - ☒ 2. There is little or no linear relationship
 - ☐ 3. Strong positive relationship
 - ☐ 4. Variables are inversely related

Q.6 Which of the following sentences contains a definite article?

- Ans**
- ☐ 1. A director joined the board.
 - ☐ 2. An executive left the company.
 - ☒ 3. The director announced the results.
 - ☐ 4. Director will address the staff.

Q.7 Under section 2(24) of the Income-tax Act, 1961, which item is specifically treated as income even if it is not received in cash?

- Ans**
- ☐ 1. Dividend received from a foreign company
 - ☒ 2. Perquisite valued and provided to an employee
 - ☐ 3. Agricultural income from land in India
 - ☐ 4. Interest earned on fixed deposits

Q.8 If an individual leaves India for employment abroad during the previous year, which minimum period of stay in India would cause him to be considered a resident for that year as per provisions of Income Tax Act, 1961?

- Ans**
- ☐ 1. He must have stayed in India for 120 days during the previous year and 100 days in preceeding 4 years
 - ☐ 2. He must have stayed in India for at least 50 days during the previous year and 240 days in preceeding 4 years
 - ☐ 3. He must have stayed in India for at least 30 days during the previous year and 210 days in preceeding 4 years
 - ☒ 4. He must have stayed in India for 182 days or more during the previous year.

Q.9 In the context of secure data transmission, which encryption method would be most appropriate for establishing a confidential session between a user's browser and a banking website?

Ans  1. Symmetric encryption only for both key exchange and data transmission.
 2. Symmetric encryption for key exchange and asymmetric for data transmission.
 3. Asymmetric encryption only for all communication steps.
 4. Asymmetric encryption for key exchange followed by symmetric encryption for session data.

Q.10 Which of the following would make a contract void under the essentials of contract law?

Ans  1. A contract not signed by both parties is automatically void
 2. An agreement made between friends is always void
 3. An agreement for an unlawful purpose cannot be enforced as a contract
 4. A contract not registered with government authorities is void

Q.11 In the context of mobile wallets, what is the main implication of Know Your Customer (KYC) compliance for users?

Ans  1. Mandatory biometric authentication for all transactions
 2. Automatic linkage to credit bureaus
 3. Enhanced transaction limits and reduced risk of fraud
 4. Access to international remittances only

Q.12 Under the Indian Contract Act, 1872, which of the following circumstances constitutes an anticipatory breach of contract?

Ans  1. One party completes their part of the contract before the agreed time.
 2. Both parties mutually agree to terminate the contract after the time of performance.
 3. One party refuse to perform their promise before the time for performance arrives.
 4. Performance becomes impossible due to a change in law before the due date.

Q.13 Which of the following Sections of the Contract Act, 1872; defined Agreement without consideration, void, unless it is in writing and registered, or is a promise to compensate for something done, or is a promise to pay a debt barred by limitation law?

Ans  1. 27
 2. 24
 3. 25
 4. 26

Q.14 Which of the following is a requirement for an expense to be allowed as a deduction in computing business income?

Ans  1. Expense can be for personal or business purposes
 2. Expense must not be incurred wholly and exclusively for business purposes
 3. Expense can be anticipated for future periods
 4. Expense must be incurred wholly and exclusively for business purposes

Q.15 When considering the liability of members, which type of company allows the possibility for members' liability to be unlimited, and under what conditions does this occur?

Ans  1. A company limited by shares allows unlimited liability if shares are unpaid.
 2. All companies always limit members' liability, so unlimited liability never occurs.
 3. A company limited by guarantee always results in unlimited liability for members.
 4. An unlimited company allows members' liability to be unlimited, and this occurs if the company cannot pay its debts.

Q.16 Select the correct sentence with accurate article usage.

Ans  1. She gave me the important update yesterday.
 2. She gave me important update yesterday.
 3. She gave me a important update yesterday.
 4. She gave me an important update yesterday.

Q.17 Which of the following best describes 'semantic barriers' in communication?

- Ans
- ☐ 1. Physical barriers like noise
 - ☒ 2. Barriers arising from differences in interpretation of words
 - ☐ 3. Barriers due to time zones
 - ☐ 4. Psychological barriers like stress

Q.18 If a listener paraphrases a speaker's main points and asks clarifying questions, which type of listening is being practiced in this context?

- Ans
- ☐ 1. Appreciative listening for enjoyment of the message.
 - ☐ 2. Pseudo-listening to appear attentive without understanding.
 - ☐ 3. Discriminative listening prioritizing sound over meaning.
 - ☒ 4. Active listening focused on comprehension and engagement.

Q.19 Which of the following is NOT a remedy typically available to an aggrieved party in the event of a breach of contract?

- Ans
- ☐ 1. Specific performance of contract
 - ☐ 2. Award of damages
 - ☒ 3. Imprisonment of the breaching party
 - ☐ 4. Injunction to prevent further breach

Q.20 A solution contains milk and water in the ratio 2:3. If the total volume of the solution is 50 liters, how many liters of milk does it contain?

- Ans
- ☐ 1. The solution contains 15 liters of milk.
 - ☒ 2. The solution contains 20 liters of milk.
 - ☐ 3. The solution contains 10 liters of milk.
 - ☐ 4. The solution contains 25 liters of milk.

Section : Discipline3

Q.1 which of the following is a key legal outcome of amalgamation?

- Ans
- ☐ 1. Both companies retain their legal identities but share profits.
 - ☒ 2. The transferor company ceases to exist and its undertaking is taken over by the transferee company.
 - ☐ 3. The transferee company is dissolved and assets are distributed to shareholders.
 - ☐ 4. The transferor company continues with a new board of directors.

Q.2 On forfeiture of shares, Share Capital Account is:

- Ans
- ☐ 1. Credited with unpaid amount
 - ☐ 2. Credited with called-up amount
 - ☐ 3. Debited with paid-up amount
 - ☒ 4. Debited with called-up amount

Q.3 Marketing begins with:

- Ans
- ☒ 1. Identification of customer needs
 - ☐ 2. Production planning
 - ☐ 3. Profit calculation
 - ☐ 4. Sales promotion

Q.4 Which of the following best describes the primary objective of an Audit Programme?

- Ans
- ☐ 1. To increase the time required for audit completion
 - ☒ 2. To ensure systematic coverage of audit areas and procedures
 - ☐ 3. To establish internal control mechanisms
 - ☐ 4. To prepare financial statements

Q.5 How does the societal marketing concept differ fundamentally from the traditional marketing concept regarding organizational objectives?

Ans  1. It disregards societal concerns in business decisions
 2. It focuses only on maximizing short-term profits
 3. It solely aims for maximum sales volume
 4. It emphasizes balancing organizational profits, customer satisfaction, and societal well-being

Q.6 A cost controller notices persistent unfavorable variances in labor costs despite stable production volumes. Which action is most suitable for effective cost control in this scenario?

Ans  1. Reduce production targets to match current labor efficiency.
 2. Switch to activity-based costing for all expenses.
 3. Investigate root causes through analysis of work methods and implement corrective training.
 4. Increase labor rates to motivate workers for better output and productivity

Q.7 A budget that adjusts costs according to different levels of activity and facilitates comparison with actual performance is known as:

Ans  1. Master budget
 2. Fixed budget
 3. Flexible budget
 4. Cash budget

Q.8 Audit is described as a post-mortem examination because:

Ans  1. It is carried out annually
 2. It Examines financial records after the accounting period has ended
 3. It Focuses mainly on future financial planning
 4. It is compulsory under law

Q.9 Which of the following is considered a secondary function of banks, rather than a primary one?

Ans  1. Offering current accounts for businesses and organizations
 2. Providing safe deposit locker facilities for customers
 3. Accepting savings deposits from individuals for safe custody
 4. Lending funds to businesses and entrepreneurs for expansion

Q.10 A firm acquires machinery and records its depreciation annually. Which of the following best describes depreciation in the context of cost classification?

Ans  1. It is a controllable cost in short term
 2. It is always a variable cost
 3. It is an example of an imputed cost
 4. It is a direct cost to production

Q.11 Which of the following post-purchase behaviours is most likely to influence repeat purchase and word-of-mouth for a product?

Ans  1. Confusion after purchase
 2. Dissatisfaction leading to complaints
 3. Satisfaction leading to brand advocacy
 4. Neutral evaluation with no action

Q.12 Which of the following types of accounts is most suitable for a business requiring high transaction volume for business purpose?

Ans  1. Recurring Deposit Account
 2. Current Account
 3. Savings Account
 4. Fixed Deposit Account

Q.13 A bank collects deposits and lends those funds to borrowers. In banking terminology, deposits are treated as liabilities and loans/advances as assets because:

- Ans
- ☐ 1. Loans are risk-free for a bank
 - ☐ 2. Deposits do not earn interest
 - ☒ 3. Banks owe depositors their funds and earn from borrowers
 - ☐ 4. Borrowers owe nothing to the bank

Q.14 Process costing is suitable for:

- Ans
- ☐ 1. Job-based production
 - ☐ 2. Contract work
 - ☒ 3. Continuous and mass production
 - ☐ 4. Custom-made products

Q.15 Which of the following best defines the concept of amalgamation in the context of organizations?

- Ans
- ☐ 1. The acquisition of one company by another, resulting in loss of legal status for the acquired company
 - ☐ 2. The temporary partnership between two organizations for a specific project
 - ☐ 3. The transfer of assets between unrelated organizations without change in ownership
 - ☒ 4. The combining of two or more entities into a single new entity with unified ownership and management

Q.16 Schedule III requires classification of financial statements by liquidity. The correct order of current assets from most liquid to less liquid is:

- Ans
- ☒ 1. Cash & Cash Equivalents, Trade Receivables, Inventories
 - ☐ 2. Inventories, Trade Receivables, Cash & Cash Equivalents
 - ☐ 3. Cash & Cash Equivalents, Inventories, Trade Receivables
 - ☐ 4. Trade Receivables, Inventories, Cash & Cash Equivalents

Q.17 If a company operating in a stable industry with predictable cash flows opts for a capital structure with a high proportion of equity financing, what could be a potential disadvantage of this decision?

- Ans
- ☐ 1. The company will face increased bankruptcy risk
 - ☒ 2. The company may forgo the tax advantages associated with debt financing
 - ☐ 3. The company will violate lending covenants
 - ☐ 4. The company's cost of equity will decrease automatically

Q.18 Which of the following is most appropriately classified as a current liability when preparing a company's final accounts at the end of the financial year?

- Ans
- ☒ 1. Outstanding expenses
 - ☐ 2. Debentures
 - ☐ 3. Prepaid insurance
 - ☐ 4. Goodwill

Q.19 Which category of merchant wholesalers has their base business model where they carry a large variety of items without much depth in each product category?

- Ans
- ☐ 1. Limited line wholesalers
 - ☐ 2. Truck wholesalers
 - ☐ 3. Cash-and-carry wholesalers
 - ☒ 4. General merchandise wholesalers

Q.20 Which of the following best defines the term 'audit' in the context of organizational processes?

- Ans
- ☐ 1. A marketing survey to understand customer preferences
 - ☒ 2. A systematic examination of financial records to provide an independent assessment of their accuracy
 - ☐ 3. A daily cash count performed by a cashier
 - ☐ 4. A review of employee performance by supervisors

Q.1 Which of the following is NOT an objective of budgetary control?

- Ans**
- ☐ 1. Planning of future operations
 - ☐ 2. Coordination between departments
 - ☐ 3. Cost control
 - ☒ 4. Elimination of need for management decisions

Q.2 Modern HRD practices emphasize which capability as critical for organizations?

- Ans**
- ☐ 1. Hierarchical obedience
 - ☐ 2. Technical rigidity
 - ☐ 3. Job specialization only
 - ☒ 4. Employee adaptability

Q.3 Under the GST regime, which of the following statements is correct regarding the nature of GST?

- Ans**
- ☒ 1. GST subsumes many indirect taxes such as service tax, excise duty etc.
 - ☐ 2. GST is levied only by the central government.
 - ☐ 3. GST applies only to inter-state transactions and not intra-state.
 - ☐ 4. GST is a direct tax levied on income and capital gains.

Q.4 In economic policy, liberalization primarily refers to which of the following actions?

- Ans**
- ☐ 1. Transfer of private industries into government ownership and control of production
 - ☒ 2. Removal of government regulations and restrictions to promote private business activity
 - ☐ 3. Increase in tax rates imposed on firms and individuals to raise public revenue
 - ☐ 4. Imposition of trade barriers to limit imports and protect domestic industries

Q.5 What is the main function of GSTR-3B under GST returns?

- Ans**
- ☐ 1. A return used exclusively for reporting export transactions of goods and services
 - ☐ 2. A return filed annually to report the total turnover of the registered taxpayer
 - ☐ 3. A return designed specifically for taxpayers registered under the composition scheme
 - ☒ 4. A summary return used to declare monthly GST liabilities and claim input tax credit

Q.6 Which of the following agreements under the WTO aims to ensure that intellectual property rights are protected and enforced at the international level?

- Ans**
- ☒ 1. Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS)
 - ☐ 2. General Agreement on Trade in Services (GATS)
 - ☐ 3. Agreement on Agriculture
 - ☐ 4. Agreement on Technical Barriers to Trade (TBT)

Q.7 In human resource management, training primarily refers to which of the following?

- Ans**
- ☐ 1. Planning long-term career paths and future advancement of employees
 - ☐ 2. Increasing employee salary as part of compensation management policies
 - ☒ 3. Improving the skills and knowledge required for the employee's present job
 - ☐ 4. Promoting employees to higher positions within the organizational hierarchy

Q.8 In marginal costing, which of the following best describes the treatment of fixed manufacturing overheads when preparing a cost statement?

- Ans**
- ☐ 1. Fixed manufacturing overheads are allocated to products and included in the cost of inventory.
 - ☒ 2. Fixed manufacturing overheads are treated as period costs and are not included in the cost of inventory.
 - ☐ 3. Fixed manufacturing overheads are included in inventory valuation as part of product cost.
 - ☐ 4. Fixed manufacturing overheads are allocated to each unit produced based on normal capacity.

Q.9 Which of the following GST returns is filed to declare outward supplies, inward supplies, and tax liability for a normal taxpayer?

- Ans**
- ☐ 1. GSTR-4
 - ☒ 2. GSTR-3B
 - ☐ 3. GSTR-9
 - ☐ 4. GSTR-1

Q.10 Which step should come immediately after identifying training needs in the systematic training process in Human Resource Management?

- Ans
- ☒ 1. Evaluating the training effectiveness using feedback
 - ☒ 2. Setting training objectives based on identified needs
 - ☒ 3. Designing the training program content and methods
 - ☒ 4. Selecting trainers and scheduling sessions

Q.11 How does the implementation of flexible budgets enhance the effectiveness of budgetary control in organizations experiencing variable activity levels?

- Ans
- ☒ 1. By allowing budget adjustments based on actual activity levels, making performance evaluation more accurate.
 - ☒ 2. By restricting budget changes until the next financial year.
 - ☒ 3. Clearly defined organizational objectives, effective communication, and active management participation.
 - ☒ 4. Strict adherence to historical financial data and exclusion of non-financial metrics.

Q.12 When forecasting manpower requirements, which method allows for adjusting estimates based on changes in workload, methods, and organization structure?

- Ans
- ☒ 1. Replacement Charting
 - ☒ 2. Delphi Technique
 - ☒ 3. Work Study Method
 - ☒ 4. Ratio-Trend Analysis

Q.13 Globalisation differs from liberalisation mainly because globalisation:

- Ans
- ☒ 1. Focuses on internal economic reforms
 - ☒ 2. Removes domestic trade barriers
 - ☒ 3. Eliminates the role of government completely
 - ☒ 4. Integrates domestic economy with world economy

Q.14 Which of the following best explains how internal recruitment can impact employee morale within an organization?

- Ans
- ☒ 1. It guarantees higher productivity from existing staff.
 - ☒ 2. It always leads to favoritism among employees.
 - ☒ 3. It eliminates the need for external recruitment processes.
 - ☒ 4. It can enhance morale by demonstrating career progression opportunities.

Q.15 In human resource management, recruitment refers to which of the following activities?

- Ans
- ☒ 1. Selecting and appointing the most suitable candidate for the job position
 - ☒ 2. Conducting interviews and tests to evaluate applicants' suitability
 - ☒ 3. Attracting potential candidates to apply for available job vacancies
 - ☒ 4. Providing training programs to improve employees' job-related skills

Q.16 Which of the following situations requires a qualified audit report?

- Ans
- ☒ 1. Auditor is fully satisfied
 - ☒ 2. True and fair view given
 - ☒ 3. Scope limitation is pervasive
 - ☒ 4. Material misstatement exists but not pervasive

Q.17 A company with a high Inventory Turnover Ratio is likely to have which of the following characteristics?

- Ans
- ☒ 1. High levels of uncollected receivables
 - ☒ 2. Significant idle inventory
 - ☒ 3. Overstocked warehouses
 - ☒ 4. Efficient inventory management and rapid stock movement

Q.18 Which of the following situations will lead to a reversal of Input Tax Credit under Section 16 of the CGST Act?

- Ans**
-  1. Invoice is not uploaded by the supplier
 -  2. Supplier is unregistered
 -  3. Goods are lost after receipt
 -  4. Non-payment to supplier within 180 days from invoice date

Q.19 In human resource management, development primarily focuses on which of the following?

- Ans**
-  1. Improvement limited to the employee's current job performance only
 -  2. Enhancement of long-term career growth and future capabilities of employees
 -  3. Determination and administration of employee wage payments and benefits
 -  4. Acquisition of specific short-term job skills required for immediate tasks

Q.20 The Industrial Policy Resolution, 1956 emphasized:

- Ans**
-  1. Complete privatization of industries
 -  2. Export-led industrialization
 -  3. Deregulation of industrial licensing
 -  4. Dominant role of public sector in core industries

Section : **Discipline5**

Q.1 Which of the following wildcard characters in Windows search represents any number of characters?

- Ans**
-  1. *
 -  2. %
 -  3. #
 -  4. ?

Q.2 Which feature in Tally allows users to track the movement of inventory between multiple locations?

- Ans**
-  1. Godown Management
 -  2. Stock Categories
 -  3. Batch Management
 -  4. Reorder Levels

Q.3 In Tally's advanced inventory management, which combination is most effective for managing items with variable pricing and multiple batches?

- Ans**
-  1. Stock Categories and Godown Transfer
 -  2. Stock Valuation and Serial Number Tracking
 -  3. Price Levels and Batch-wise Management
 -  4. Physical Stock Verification and Stock Groups

Q.4 Internet is widely used by users for communication purpose also. These communications are provided with the help of networking devices. Identify the false statement regarding the properties of these networking devices.

- Ans**
-  1. A repeater is an analog device that works with signals on the cables to which it is connected. The weakened signal appearing on the cable is regenerated and put back on the cable by a repeater.
 -  2. Ethernet card, also known as Network Interface Card (NIC), is a network adaptor used to set up a wired network.
 -  3. An Ethernet hub is a network device used to connect different devices through wires. Data arriving on any of the lines are sent out on all the others.
 -  4. Modem stands for 'MODulator DEModulator'. It refers to a device used for conversion between digital signals and analog bits.

Q.5 Which of the following changes is most likely to decrease the margin of safety for a firm if all other factors remain constant?

- Ans**
- ☐ 1. An increase in sales volume with no change in costs
 - ☐ 2. A decrease in fixed costs while other factors remain constant
 - ☒ 3. A decrease in the selling price per unit without a corresponding decrease in variable costs
 - ☐ 4. An increase in the selling price per unit with fixed costs unchanged

Q.6 In Microsoft PowerPoint (Office 365), what happens when you select a Clip Art image from the gallery and click the “Insert” button?

- Ans**
- ☐ 1. The picture opens in a new slide
 - ☐ 2. The picture converts to arts
 - ☒ 3. The picture gets added to the current slide
 - ☐ 4. A new slide is created automatically

Q.7 Identify which of the following is the controllable variance?

- Ans**
- ☐ 1. New laws and regulations declared by the government
 - ☐ 2. Increase in the market wage rates of the workers
 - ☒ 3. The excessive use of materials beyond the standards.
 - ☐ 4. The rise in prices of materials used in production

Q.8 Select the one which is used for digital communication:

- Ans**
- ☒ 1. Email
 - ☐ 2. Post Letters
 - ☐ 3. News Paper
 - ☐ 4. Posters

Q.9 In Advanced Inventory management using Tally Prime, which process helps prevent stockouts and overstocking by using automated notifications based on set minimum and maximum levels?

- Ans**
- ☐ 1. Batch-wise costing
 - ☐ 2. Location-wise item categorization
 - ☒ 3. Reorder level configuration
 - ☐ 4. Multiple price lists

Q.10 Which of the following best describes the impact of using FIFO method in Tally Prime for inventory valuation during a period of rising prices?

- Ans**
- ☐ 1. The closing inventory will be valued at lower prices, resulting in lower reported profits.
 - ☐ 2. Inventory will be valued at average prices, leading to stable profit levels.
 - ☐ 3. The closing inventory will be valued at oldest prices, causing profits to be understated.
 - ☒ 4. The closing inventory will be valued at higher prices, resulting in higher reported profits.

Q.11 Which Windows 11 utility allows users to view and manage all hardware devices installed on the computer?

- Ans**
- ☐ 1. System Configuration
 - ☐ 2. Disk Cleanup
 - ☐ 3. Control Panel
 - ☒ 4. Device Manager

Q.12 Which feature in MS Word lets you create a copy of the current document under a different name or save it in a new location without overwriting the original file?

- Ans**
- ☒ 1. Save As
 - ☐ 2. Save All
 - ☐ 3. Save
 - ☐ 4. Export

Q.13 In MS Word, AutoFit in a table is used to

- Ans**
- ☐ 1. Table cell size
 - ☒ 2. Page size
 - ☐ 3. Font style
 - ☐ 4. Page number

Q.14 The shortcut key for Payment Voucher in Tally is:

- Ans**
- ☐ 1. F8
 - ☒ 2. F5
 - ☐ 3. F4
 - ☐ 4. F6

Q.15 Evaluate the impact of technology on Human Resource Development in public sector organizations. Which statement best reflects a positive effect?

- Ans**
- ☐ 1. Manual training sessions are more effective than any use of technology in HRD.
 - ☐ 2. Eliminating technology from HRD processes increases employee engagement.
 - ☒ 3. Online learning platforms enable employees to access training resources anytime and anywhere.
 - ☐ 4. Restricting internet access leads to better employee knowledge retention.

Q.16 Which view is best for reordering slides and adding transitions?

- Ans**
- ☐ 1. Slide Show view
 - ☐ 2. Normal view
 - ☐ 3. Notes Page
 - ☒ 4. Slide Sorter view

Q.17 If cell A1 contains “1-Jan-2024” and you drag the fill handle down, what will appear in A2 by default?

- Ans**
- ☐ 1. “3-Jan-2024”
 - ☐ 2. “1-Jan-2024” again
 - ☐ 3. “7-Jan-2024”
 - ☒ 4. “2-Jan-2024”

Q.18 A business using Tally Prime switches from FIFO to Weighted Average Cost for inventory valuation. Which of the following correctly identifies a consequence of this change in a volatile price environment?

- Ans**
- ☐ 1. Profits will consistently increase as average cost always rises above FIFO cost.
 - ☐ 2. Profit margin will become more sensitive to each new purchase transaction.
 - ☐ 3. Inventory turnover ratios will increase due to higher cost allocations.
 - ☒ 4. Profit fluctuations will decrease as costs are averaged, making profit margins less volatile.

Q.19 Which transaction directly affects inventory valuation in Tally Prime?

- Ans**
- ☐ 1. Journal Voucher
 - ☐ 2. Receipt Voucher
 - ☐ 3. Contra Voucher
 - ☒ 4. Physical Stock Voucher

Q.20 How do you get the number of days between two dates (e.g., Start Date in A1, End Date in B1)?

- Ans**
- ☐ 1. =DATE(B1-A1)
 - ☐ 2. =SUM(A1:B1)
 - ☒ 3. =DAYS(B1, A1)
 - ☐ 4. =COUNT(A1, B1)