

MODEL MULTIPLE CHOICE QUESTIONS
Revised Syllabus of Divisional Accountants Grade Examination
Paper 1: Essay or Precis, Grammar, Letters & Drafting

1.	Choose from the following the word that is most nearly similar in meaning to the word ' EMINENT '. a) Typical b) Insignificant c) Dull d) Famous
2.	Choose from the following the word that is most nearly similar in meaning to the word ' JUDICIOUS '. a) Wise b) Reckless c) Irrational d) Hasty
3.	Choose from the following the word that is most nearly similar in meaning to the word ' MANUAL '. a) Directory b) Handbook c) Thesaurus d) Dictionary
4.	Choose from the following the word that is most nearly OPPOSITE in meaning to the word ' EXTANT '. a) Present b) Around c) Extinct d) Immediate
5.	Choose from the following the word that is most nearly OPPOSITE in meaning to the word ' STATIONARY '. a) Moving b) Motionless c) Still d) Tired
6.	Choose from the following the word that is most nearly OPPOSITE in meaning to the word ' ADEPT '. a) Inexperience b) Inept c) Ignorance d) Skilled
7.	Select the correctly spelt word. a) Misdemeanour b) Mischevous c) Misnomar d) Miscariage
8.	Select the correctly spelt word. a) Acknoledgement b) Achievement c) Accommodate d) Accomodate
9.	Select the correctly spelt word. a) Innumerable

	b) Innumerable c) Innumarable d) Innumereble
10.	Select the wrongly spelt word. a) Statistician b) Physician c) Dietician d) Mathametician
11.	Rules governing socially acceptable behaviour is called. a) Formality b) Behaviour c) Etiquette d) Politeness
12.	_____ is the introductory part of a play. a) Monologue b) Prologue c) Epilogue d) Epilogue
13.	Fill in the blank: The work was done ____ haste. a) of b) in c) Since d) by
14.	Fill in the blank: The cashier is liable to render account ____ the money received. a) for b) with c) To d) by
15.	Fill in the blank: _____ you try, you will not succeed. a) If b) As c) Though d) Unless
16.	Choose the correct sentences from the following:- i. He said, 'I am glad to be here this evening.' ii. He said that he was glad to be there this evening. iii. He said that he was glad to be there that evening. iv. He said that he is glad to be there that evening. a) Only (i) b) Both (i) & (iii) c) Only (ii) d) Both (ii) & (iv)
17.	Choose the correct sentences from the following:- i. English is spoken all over the world. ii. People speak English all over the world. iii. English has been spoken all over the world. iv. English is being spoken all over the world. a) Only (i) b) Both (i) & (ii)

	<p>c) Only (ii) d) Both (iii) & (iv)</p>
18.	<p>Choose the correct sentences from the following:- i. Admittance is refused to him by the guard. ii. He is refused admittance by the guard. iii. The guard refused him admittance. iv. Admittance was refused to him by the guard. a) Only (i) b) Only (ii) c) Both (i) & (ii) d) Both (iii) & (iv)</p>
19.	<p>In the following sentence, there is a blank followed by four options choose the one that best fits the blank. Draft proposal has been _____ accordingly. a) Rectified b) Corrected c) Amended d) None of the above</p>
20.	<p>Arrange the following sentences in a meaningful order. a) Collecting stamps helps to pass the time pleasantly. b) But there are many people who love buying stamps. c) To many people a stamp is merely something necessary for sending a letter. d) They regard stamp-collecting as a waste of time and money. A) a, b, c, d B) b, c, d, a C) c, d, a, b D) c, d, b, a</p>
21.	<p>Arrange the following sentences in a meaningful order. a) The best friend a man has in this world may turn against him and become his enemy. b) Those who are nearest and dearest may become traitors. c) The one absolutely unselfish friend that man can have is his dog. d) A man's dog stands by him in prosperity and in poverty. A) a, b, c, d. B) b, c, d, a. C) c, d, a, b. D) c, d, a, b.</p>
22.	<p>Read the following sentence carefully which is followed by three options: choose the one with improved arrangement. Stories have been related of these animals which are of an entirely fictitious character. a) Stories have been related of these animals, which are of an entirely fictitious character. b) Stories, which are of an entirely fictitious character, have often been related of these animals. c) Stories, which are of an entirely fictitious character, have often been related of these animals.</p>
23.	<p>Choose from the following four options that best conveys the meaning of the idioms/phrases given below: 'Make a scene' a. To narrate an elaborate false story.</p>

	<p>b. Describe a scene in so much detail that it comes vivid.</p> <p>c. To perform beautifully in front of an audience.</p> <p>d. Make a public disturbance or excited emotional display.</p>
24.	<p>Choose from the following four options that best conveys the meaning of the idioms/phrases given below:</p> <p>‘A bone of contention’</p> <p>a. An issue over which there is continuing disagreement.</p> <p>b. A very expensive inherited property.</p> <p>c. The only part to which two arguing parties agree.</p> <p>d. To be happy with only a few things.</p>
25.	<p>Choose from the following four options that best conveys the meaning of the idioms/phrases given below:</p> <p>‘The nitty-gritty’</p> <p>a. Those with grit and determination will not be defeated.</p> <p>b. The most important aspects or practical details of a subject or situation.</p> <p>c. Some people are born tough.</p> <p>d. The low level dirty job which is left to the lowermost subordinates.</p>

Paper 2 - Bookkeeping, Government and Commercial Accountancy
(PART I – BOOKKEEPING AND COMMERCIAL ACCOUNTANCY)

1.	Bank reconciliation statement compares a bank statement with _____. a. Cash payment journal b. Cash receipt journal c. Financial statements d. Cash book
2.	Which of the following items is not a reason for the difference between bank balance as per cash book and pass book? a. Dishonored cheques b. Cheques deposited but not yet cleared c. Credit sales d. Cheques issued but not yet presented for payment
3.	The cash book showed an overdraft of Rs 2,50,000, but the pass book made up to the same date showed that cheques of Rs 10,000, Rs 5,000 and Rs 12,500 respectively had not been presented for payments; and the cheque of Rs 4,000 paid into account had not been cleared. The balance as per the pass book will be: a. Rs 1,10,000 b. Rs 2,17,500 c. Rs 1,26,500 d. Rs.2,26,500
4.	Cash, goods or assets invested by the owner in the business with motive of earning profit is called : a. Stock b. Capital c. Fixed Assets d. None of the above.
5.	The rights and claims over assets of a business by the outsiders and owners is known as a. Owner's Equity b. Liabilities c. Equities d. None of the above
6.	Accounting does not record non-financial transactions because of which accounting principle a. Accrual concept b. Entity concept c. Measurement concept d. None of the above
7.	Provision for depreciation is created by debiting : a. Receipts and Payments Statement b. Profit and Loss Appropriation Account c. Profit and Loss Account d. Any one of the above.
8.	What are the errors that are not revealed by trial balance ? a. Errors of omission b. Errors of commission c. Errors of Principle d. All of the above
9.	The wages paid for workers for installing new machine equipment should be debited to : a. Fixed Overhead Account

	<p>b. Machinery Account c. Wages Account d. Factory Expenses Account</p>
10.	<p>Brokerage paid at Rs 600 for purchase of investment were debited to brokerage account. a. It will affect trial balance b. It is an error of principle c. Both a and b are correct d. b alone is correct</p>
11.	<p>Which account is generally used for rectification of errors ? a. Memorandum Account b. Suspense Account c. Rectification Account d. Adjustment Account</p>
12.	<p>In the Bank reconciliation statement "Deposit in transit" is usually _____. a. added to cash book balance b. subtracted from cash book balance c. subtracted from bank balance d. added to bank balance</p>
13.	<p>Which is not an account that is reflected in Profit and Loss Account of an entity? a. Printing and Stationery b. Interest payments c. Purchases d. Discount on Sales</p>
14.	<p>Bhavan has accepted the bill drawn on him by Aarya. Which of the following statements is correct? a. Aarya can endorse the bill while Bhavan cannot b. Aarya cannot endorse the bill c. Bhavan can endorse the bill d. Both b and c</p>
15.	<p>On 25th March 2023, stock worth Rs.100000 was lost by fire. The insurance company admitted full claim. On 31st March 2023, while preparing final accounts, it will be shown a. in Trading Account Only b. in Profit and Loss Account only c. Both in Trading Account and Profit and Loss Account d. Both in Trading Account and Balance Sheet</p>
16.	<p>What is the effect of over valuing Closing Stock on the Current Year Profit? a. Decreases Gross Profit and Net Profit b. Increases Gross Profit but decreases Net Profit c. Decreases Gross Profit and increases Net Profit d. Increases Gross Profit and Net Profit</p>
17.	<p>An asset was purchased on 1/4/2023 for Rs.24000 and the depreciation was provided at 10% on Straight Line Method. The asset was sold on 31/01/2024 for Rs.18000. Which of the following is/are true? a. Depreciation provided for the year is Rs.2000 b. Loss on sale of asset is Rs.4000 c. No depreciation can be provided d. Both (a) and (b)</p>
18.	<p>Which of the following is not the scope of Cost Accountancy? a. Ascertaining cost b. Help in management decision making</p>

	<p>c. Control of expenditure d. Tax planning</p>
19.	<p>The rules of debit and credit for a balance sheet says that</p> <p>a. An increase in asset is Debit b. An increase in income and decrease in expense is Credit c. Increase in Capital is Credit d. All of the above</p>
20.	<p>Admission Fees received by a Non Profit Organisation is shown in which of the following ?</p> <p>a. Credit side of Income and Expenditure Account b. Liability side of Balance Sheet c. Asset side of Balance sheet d. Debit side of Income and Expenditure Account</p>
21.	<p>Salary paid in cash during the current year was Rs.30000, outstanding salary at the end of previous year was Rs.2000, salary paid in advance during the current year for next year service is Rs.2600 and outstanding salary at the end of current year is Rs.3000. Determine the amount to be debited to Income and Expenditure Account.</p> <p>a. Rs.33,600 b. Rs.26,400 c. Rs.31,600 d. Rs.28,400</p>
22.	<p>Credit side balance in Income and Expenditure Account reveals</p> <p>a. Excess of cash receipts over payments b. Excess of cash payments over receipts c. Excess of Income over Expenditure d. Deficit</p>
23.	<p>The format prescribed for annual financial statements as per Companies Act, 1956 is based on which concept of the GAAP ?</p> <p>a. Consistency Concept b. Full Disclosure concept c. Matching Concept d. Revenue recognition concept</p>
24.	<p>A company makes a single product and incurs fixed cost of Rs.30000 per annum. Variable cost per unit is Rs.5 and each unit sells for Rs.15. The maximum annual sales demand is 7000 units. What is the breakeven point of sale in units ?</p> <p>a. 2000 units b. 3000 units c. 4000 units d. 6000 units</p>
25.	<p>The charging of depreciation expense over the life of an asset rather than the immediate full expensing of its cost is an example of which GAAP ?</p> <p>a. Consistency Concept b. Prudence Concept c. Matching Concept d. Revenue recognition concept</p>

Paper 2 (PART II – GOVERNMENT ACCOUNTING)

1.	<p>Under the amended Section 10 of the DPC Act, the President's approval / order is necessary for relieving the C & AG from the responsibility for compiling</p> <ul style="list-style-type: none">a. Accounts of a Stateb. Accounts of any particular service or department of the statec. Accounts of any particular class or characterd. All of the above.
2.	<p>The number 4000 in the List of Major and Minor Heads stands for</p> <ul style="list-style-type: none">a. Contingency Fundb. Capital Receiptc. Capital Expenditured. Public Account
3.	<p>The Revenue Expenditure Head for Forestry and Wild Life is represented by</p> <ul style="list-style-type: none">a. 6406b. 2406c. 4406d. 0406
4.	<p>The classification structure of Government Accounts constitute a</p> <ul style="list-style-type: none">a. Three tier arrangementb. Four tier arrangementc. Five tier arrangementd. Six tier arrangement
5.	<p>A statement of claims against the Government containing specification of the nature and amount of the claim, either in gross or by items and includes such a statement presented in the form of a simple receipt called</p> <ul style="list-style-type: none">a. Billb. Voucherc. Cash Memod. All of the above
6.	<p>Under which Section of the DPC Act, the C & AG shall prepare and submit account to the President, Governor of States and Administrators of UT having Legislative Assemblies?</p> <ul style="list-style-type: none">a. Section 11b. Section 12c. Section 13d. Section 14
7.	<p>The range of code numbers allotted under the scheme of codification for Public Debt, Loans and Advances is</p> <ul style="list-style-type: none">a. 2011 – 3999b. 0020 – 1999

	<p>c. 6001 – 7999 d. 8001 – 8995</p>
8.	<p>Who holds Contingency Fund of India on behalf of the President? a. Prime Minister b. Finance Minister c. CAG of India d. Secretary, Ministry of Finance</p>
9.	<p>Detailed rules relating to maintenance and rendition of accounts by treasuries and public works division are contained in Accounting Rules for Treasuries and a. Account Code, Volume II b. Account Code, Volume III c. Account Code, Volume IV d. Account Code, Volume I</p>
10.	<p>A service receipt of which full particulars are not given must be credited to the minor head a. Suspense Account b. Civil Advances c. Other Receipts d. Miscellaneous Receipts</p>
11.	<p>Revenue Account should bear all a. Charges for the first construction and equipment of a project b. Subsequent charges for maintenance c. Charges for intermediate maintenance d. Charges for such additions</p>
12.	<p>The work of issuing advices to Reserve Bank of India for adjustments to be made between the balances of the Central and State Government is dealt by a. Book section b. Departmental Compilation section c. Account Current section d. Treasury Miscellaneous section</p>
13.	<p>Advances against gratuity or GPF/CPF balances to the families of deceased government servant will be debited to the head of account a. 8443 Civil Deposits b. 8658 Suspense Account c. 8550 Civil Advances d. 8009 General Provident Fund</p>
14.	<p>Correction and adjustment within a departmental account and within financial year should be effected by means of</p>

	<p>a. Transfer Entries b. Alteration Memorandum c. Note of Error d. Settlement of Suspense with Treasuries</p>
15.	<p>Personal Deposit accounts are created by transferring funds from</p> <p>a. Consolidated fund b. Contingency fund c. Sinking fund d. Special fund</p>
16.	<p>Proforma Accounts of Public Works Department is required to be prepared by</p> <p>a. Accountant General b. Finance Department of State Government c. Controller General of Accounts d. Public Works Department of State Government</p>
17.	<p>An Alteration Memorandum for correction of accounting errors is proposed by</p> <p>a. Account Current section b. Department Compilation section c. Treasury d. RBI, CAS, Nagpur</p>
18.	<p>DFC in a Transfer Entry denotes</p> <p>a. Deduct from Capital Expenditure b. Deduct from Charges c. Deduct from Contingency Fund d. Deduct from Commercial Receipts</p>
19.	<p>Who is responsible for preparing the Annual Accounts of the State Government ?</p> <p>a. Accountant General of State b. Finance Ministry c. Comptroller and Auditor General of India d. Director of Audit</p>
20.	<p>All amounts due to Government which are found to be irrecoverable may be written off to</p> <p>a. 8680 b. 8860 c. 8658 d. 8060</p>
21.	<p>Sanctions to Permanent Advances are scrutinized to see:</p> <p>a. that the officer sanctioning the advance is competent to do so under the rules of the Government</p>

	<p>b. that the sanctioned amount does not exceed the limit recommended by the Accountant General or fixed by the Government</p> <p>c. that multiple advances are not sanctioned</p> <p>d. All of the above</p>
22.	<p>Deposit Checker must ensure that the receipts, repayments and balances are correctly brought forward in</p> <p>a. The Plus and Minus Memorandum</p> <p>b. Balance Sheet</p> <p>c. Profit and Loss Account</p> <p>d. Income and Expenditure Account</p>
23.	<p>“Debt Heads” means the heads of account under which the transactions of Government are recorded, relating to</p> <p>a. Reserve Funds</p> <p>b. Advances and Suspense Accounts</p> <p>c. Debt, Loans and Deposits</p> <p>d. All of the above</p>
24.	<p>Under Which category are Reserve Funds classified?</p> <p>a. Funds accumulated from grants made by another Government and at times aided by public subscriptions</p> <p>b. Funds accumulated from amount set aside by the State Government from the Consolidated Fund of the State to provide reserves for expenditure to be incurred by themselves for particular purposes</p> <p>c. Funds accumulated from contributions made by outside agencies to State Government</p> <p>d. All of the above</p>
25.	<p>What is the expansion of DFR appearing in a Transfer Entry?</p> <p>a. Deduct from Rotating Charges</p> <p>b. Deduct from Recurring Deposits</p> <p>c. Deduct from Revenue</p> <p>d. None of the above</p>

PAPER-3 Mandate of the CAG of India and Service Regulations

1. Payments to a government servant under suspension are regulated under which Rule of the Fundamental Rules?
A. FR 53 (1)
B. FR 46
C. FR 19
D. FR 115
2. The reports of the Comptroller and Auditor-General of India relating to the accounts of the Union shall be submitted to the president, who shall cause them to be laid before each House of Parliament under which Article of the Indian Constitution?
A. Article 279
B. Article 148
C. Article 149
D. Article 151
3. Audit of a body or authority receiving loan or grant for a specific purpose from the consolidated fund of India or of a State or of a Union Territory having a legislative assembly is done under which Section of the DPC Act.
A. Section 19
B. Section 14 (1)
C. Section 14 (2)
D. Section 15
4. Under which constitutional amendment 30% seats in village panchayats have been reserved for women in India?
A. 69
B. 73
C. 70
D. 45
5. In the C&AG's Manual of Standing Orders (Audit), which of the following are included as risk indicators:
A. Transfers to Personal Ledger Accounts
B. Unadjusted account bills
C. Lack of attention to serious audit objections
D. All of the above
6. Accountant General (A&E) is responsible for maintenance of Provident Fund Accounts of state government employees. C&AG can be relieved of this responsibility by whose orders?
A. Presidential Order
B. Order of the Governor of that State
C. C&AG's order
D. None of the above.
7. With reference to the check of the order of allotment of funds, which of the following statements is *false*:
A. That an authority making allotment under a Grant can do so in excess of amounts available in that grant
B. That the amount appropriated is available under the unit from which it is allotted
C. That the order is issued by the competent authority
D. That the amount re-appropriated is not in respect of an expenditure constituting a "New Service" or "New Instrument of Service"

8.	Financial Audit of Autonomous Bodies receiving financial assistance is governed by which Section(s) of CAG's DPC Act 1971 A. 13 & 14 B. 14 & 15 C. 17 D. 13 & 15
9.	What does the verification of pension consist of? A. That qualifying conditions for grant of pension are fulfilled B. That the amount sanctioned is correct C. Both 1 and 2 D. Neither 1 nor 2
10.	Where two or more government servants are concerned in a case, can the competent authority direct that disciplinary action may be taken against them in a common proceeding? A. Yes. B. No. there have to be separate proceedings
11.	Divisional Accountants constitute a separate cadre within Indian Audit & Accounts Department A. No, they are part of State Government B. No, they are a part of the IA&AD AAO/AO cadre C. Yes, Divisional Accountants constitute a separate cadre within Indian Audit & Accounts Department D. None of the above.
12.	What are the provisions of Rule 4 of CCS (Conduct) Rules? A. No Government servant shall use his position or influence directly or indirectly to secure employment for any member of his family in any company or firm B. No Government servant shall in the performance of his official duties, act in a discourteous manner C. No Government servant shall be a member of, or be otherwise associated with, any political party or any organisation which takes part in politics D. Save as provided in these rules, no Government servant shall accept, or permit any member of his family or any other person acting on his behalf to accept, any gift.
13.	Which of the following appointments is <i>not</i> made by the President of India? A. Speaker of the Lok Sabha B. Chief Justice of India C. Comptroller & Auditor General of India D. Chief of the Army Staff
14.	Detailed rules relating to maintenance and rendition of accounts by treasuries and public works divisions are contained in A. Accounting Rules for Treasuries B. Accounts Code C. None of the above D. Both of the above
15.	What are the conditions under which the Comptroller and Auditor General of India may consider a request for special audit of a programme, project or organisation within the audit jurisdiction? A. Provided that is made with the approval of the Secretary to Government of the concerned department. B. Provided that the requesting Departments gives justification and reasons that necessitate a special audit C. Both of the above D. None of the above

16.	The Comptroller & Auditor General of India conducts the audit of the accounts of corporations (not being companies) under which Section of the DPC Act? A. Section 19 (1) B. Section 19 (2) C. Section 19 (A) D. Section 20 (1)
17.	Which feature distinguishes Rajya Sabha from Vidhan Parishad? A. Tenure of Membership B. Indirect election C. Power of impeachment D. None of the above
18.	Which Rule under the CCS (Conduct) Rules prohibits government servants from accepting dowry? A. Rule 13-A B. Rule 3 C. Rule 17 D. Rule 18-A
19.	Which of the following are thrust areas for audit of public works? A. Miscellaneous Public Work Advances. B. Utilisation of temporary imprest C. None of the above D. All of the above
20.	What is the minimum age for an Indian citizen to contest for the post of the President of India? A. 21 years B. 35 years C. 18 years D. None of the above
21.	The procedure of imposing penalties on a government servant is laid down in which Rule of CCS (CCA) Rules? A. Rule 21 B. Rule 56 C. Rule 35 D. Rule 14
22.	As per CVC Guidelines, are tendering authorities permitted to negotiate with L-1 contractor? A. Yes B. No C. Only in the case of proprietary items or in the case of items with limited source of supply D. None of the above.
23.	Which of the following are the general checks to be exercised while preparing Finance Accounts: A. No unauthorized head of account should be exhibited in the Accounts B. Advances from the Contingency Fund and their subsequent recoupment should be accounted for. C. Neither of the above. D. Both of the above

24. Under Section 18 of DPC act the C&AG has the authority to
- A. Inspect any office of accounts under the control of a Union Territory having a legislative assembly
 - B. require that any accounts, books, papers and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint his inspection
 - C. both of the above**
 - D. none of the above

Paper 4: Government Audit and Basic Concepts of Taxation

1.	Which among the following provisions empower C&AG to conduct audits of bodies or authorities? A. Section 14 & 15 of the DPC Act, 1971 B. Section 14, 15, 19 & 20 of the DPC Act, 1971 C. Section 14, 19 & 20 of the DPC Act, 1971 D. none of the above
2.	The Regulation on Audit and Accounts was made by C&AG of India under the powers conferred on him by _____ of C&AGs (DPC) Act, 1971. A. Section 20 B. Section 21 C. Section 23 D. Section 24
3.	The scope and extent of audit shall be determined by the C&AG of India under which section of DPC Act? A. Section 10 B. Section 13 C. Section 19 A D. Section 23
4.	As per Financial Attest Auditing guidelines for state government Accounts, 2015, Which of these assertions are not required to be checked during audit of vouchers A. Completeness B. Occurrence C. Propriety D. Measurement
5.	The auditor's written conclusions on a set of financial statements as the result of a financial audit in form of audit opinion are A. audit certificate and assertions only B. audit certificate and assurance only C. audit findings and assurance only D. audit certificate and audit findings only
6.	The planning phase of Financial Attest Audit does not cover the following A. Assessing risks. B. Preparing audit plan. C. Determining materiality. D. Budget review by A&E office
7.	As per Performance audit Guidelines, 2014, the characteristics of good criteria are A. objectivity, usefulness, completeness, sustainable, reliability B. legal, usefulness, comparability, objectivity, reliability C. objectivity, usefulness, completeness, reliability D. reliability, objectivity, usefulness, completeness and comparability
8.	A performance audit report is said to be balanced A. if the report adds value to the entity B. if the report is ensured through fair conclusions and balanced C. content and tone D. if good performance should also be reported
9.	The relationship between resources employed and outputs delivered; in terms of quantity, quality and timing is? A. economy B. efficiency C. effectiveness

	D. economy and effectiveness
10.	A report is _____ if it does not focus on criticism alone but contains fair assessment or evaluation, which would mean that good performance should also be reported. A. Objective B. Balanced C. Consistent D. Convincing
11.	Evidence is _____ when it is valid and reliable and represents what it purports to represent. A. Competent B. sufficiency C. Relevance D. strong
12.	Compliance Audit Design Matrix format does not include A. Audit objective/Sub objective B. Audit questions on selected subject matters C. Data collection and analysis method D. sampling methods used in audit objectives.
13.	_____ of a subject is an assessment of the interest it generates in the general public and the legislature. A. Materiality B. Significance C. Visibility D. Scope
14.	Inspection Report Part IV contains: A. Best practices– Any good practices or innovations, if noticed, during the course of audit may be mentioned B. Follow up on findings outstanding from previous reports C. Introduction D. None of the above
15.	According to the Compliance Auditing Guidelines, the Apex Auditable is: A. HoD or the Highest Authority B. Unit having substantial devolution of administrative and financial powers. C. Unit having Functional Autonomy D. None of the Above
16.	Income of business commenced on 1st March 2020 will be assessed in assessment year: A. 2018-19 B. 2019-20 C. 2020-21 D. 2021-22
17.	The charging section of the Income-tax Act, 1961, states that the income earned in a year is taxable in the next year. This is known as: A. Assessment Year B. Previous Year C. Financial Year D. None of These
18.	As per Section 2(25A), the term 'India' means:

	<p>A. The territory of India as per Article 1 of the Constitution</p> <p>B. Its territorial waters, seabed (the ground under the sea; the ocean floor) and subsoil underlying such waters.</p> <p>C. Continental Shelf</p> <p>D. Above All</p>
19.	<p>Definition of Public servant under section 2(37) of the IT Act, 1961 has been taken from:</p> <p>A. Indian Penal Code</p> <p>B. Code of Criminal Procedure</p> <p>C. Constitution of India</p> <p>D. None of the Above</p>
20.	<p>Resident of India includes:</p> <p>A. Ordinarily Resident</p> <p>B. Not ordinarily Resident</p> <p>C. NRI</p> <p>D. Both A and B</p>
21.	<p>GST is imposed on the production of all goods & services, except</p> <p>A. Liquor intended for human consumption.</p> <p>B. Tobacco</p> <p>C. Health care services</p> <p>D. All the Above</p>
22.	<p>A supply comprising of two or more supplies shall be treated as _____ supply which attracts highest rate of tax.</p> <p>A. Composite</p> <p>B. Mixed</p> <p>C. Both (A) and (B)</p> <p>D. None of the above</p>
23.	<p>GST is a comprehensive tax regime covering _____</p> <p>A. Goods</p> <p>B. Services</p> <p>C. Both goods and services</p> <p>D. Goods, services, and imports</p>
24.	<p>Time of supply means</p> <p>A. The point in time when GST is actually paid by the supplier of goods or services.</p> <p>B. The point in time when GST is actually paid after taking input credit by the supplier of goods or services.</p> <p>C. The point in time when goods have been deemed to be supplied or services have been deemed to be provided.</p> <p>D. The point in time when GST return is filed by the supplier of goods or services.</p>
25.	<p>The value of supply should include:</p> <p>A. Any non-GST taxes, duties, cesses, fees charged separately by supplier.</p> <p>B. Interest, late fee, or penalty for delayed payment of any consideration for any supply</p> <p>C. Subsidies directly linked to the price except subsidies provided by the Central and State Governments</p> <p>D. All the above</p>

Paper 5: General Accounts, Treasury, Financial & Contract Rules (Central & State Governments)

1.	A sanction for any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of <ol style="list-style-type: none"> 3 months from the date of issue of such sanction. 6 months from the date of issue of such sanction. 12 months from the date of issue of such sanction. Financial year in which sanction accorded.
2.	The estimates for expenditure for which vote of Lok Sabha is required shall be in the form of <ol style="list-style-type: none"> Vote on Account Demand for Grants Vote for Grants Vote on Demand
3.	The final unit of appropriation is <ol style="list-style-type: none"> Major Head Minor Head Primary Head Object head
4.	If the Appropriation Bill seeking authorization of the Parliament is likely to be passed after the start of the financial year to which it corresponds, then to cover expenditure for a brief period, the Finance Ministry may need to obtain a <ol style="list-style-type: none"> Vote on Credit Vote on Demand Vote on Account Credit on Demand
5.	The Accounts of the Union Government shall be kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe as given in Article <ol style="list-style-type: none"> 148 149 150 151
6.	Transactions relating to debt (other than those included in Part-I), reserve funds, deposits, advances, suspense, remittances, and cash balances shall be recorded in <ol style="list-style-type: none"> Consolidated Fund Contingency Fund Public Account Departmental Fund
7.	Proforma accounts relating to Public Works shall be prepared by the Accounts Officers in accordance with the instructions contained in <ol style="list-style-type: none"> Departmental regulations Account Code for Accountants General GAR, 1990 Works Manual
8.	Receipts accruing during the process of construction of a project, shall be classified as <ol style="list-style-type: none"> Revenue Receipt Misc. Receipt Capital Receipt reduction of capital expenditure

9.	Recoveries of expenditure for services rendered or supplies made to non-Government parties or other Governments (including local funds and Governments outside India), shall in all cases, be classified as a. Reduction of Expenditure b. Receipts c. Contribution d. Misc. Deposit Receipt
10.	Period for which Performance Security should remain valid beyond the date of completion of all contractual obligations of the supplier including warranty obligations? a. 30 days b. 45 days c. 60 days d. 90 days
11.	A pension remaining undrawn for more than ____ shall cease to be payable. a. Three months b. Six months c. Nine months d. One year
12.	In relation to Civil and Criminal Courts' deposits, a Personal Deposit Accounts shall be opened in favour of the a. The Registrar of the Court concerned b. Chief Judicial authority concerned c. Chief Justice of High Court concerned d. Advocate General of State
13.	Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers maybe destroyed until after a lapse of a. two years b. three years c. four years d. five years
14.	Balances in personal deposit accounts shall lapse to Government when it is outstanding for a. more than one complete account year b. more than three complete account year c. more than five complete account years d. shall never lapse
15.	A bill becomes a voucher only when it is a. given a bill number b. receipted and stamped 'PAID' c. signed by the Head of the Office d. passed by the PAO.
16.	Takavi works advances in the form of expenditure on Takavi works in the Public Works Department are regulated by departmental rules. Save where the estimated cost of such works is recovered in the Public Works Department, recoveries of such advances will be made by a. Divisional Officer concerned b. PAO of the concerned division c. Collector d. State Treasury
17.	Deposit in the Government Account are to be classified under two broad categories. Which is the correct option:

	<ul style="list-style-type: none"> a. Government and Non-Government Deposits b. General and Special Deposits c. Normal and Lapsed deposits d. Interest and non-interest bearing Deposits
18.	<p>What is the main objective of the Fiscal Responsibility and Budget Management (FRBM) Act?</p> <ul style="list-style-type: none"> a. To control inflation b. To achieve fiscal discipline c. To increase government spending d. To reduce the budget deficit
19.	<p>All adjustments against the balance of the Central Government by debit or credit to the account of a State Government shall be made through:</p> <ul style="list-style-type: none"> a. State Bank of India b. Central Account Section of RBI c. Treasury Officer Concerned d. Pay and Accounts Office
20.	<p>When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, the Treasury Officer should:</p> <ul style="list-style-type: none"> a. Return the bill for correction b. Correct the bill and pay the corrected amount. c. Consult the Accountant General before making the payment d. None of the above.
21.	<p>Schedules of receipts in respect of income-tax deduction from bills for salaries and pensions should be prepared</p> <ul style="list-style-type: none"> a. in two separate schedule one for the tax collected on pension wholly debitible to Central Govt. and other for Income tax deducted from salaries and pension debitible to other Govt. b. in a single schedule showing the total of income-tax deduction from bills for salaries and pension c. in three separate schedule one for the tax collected on pension wholly debitible to Central Govt.(Civil), second for Railways, Post and Defence and third for Income tax deducted from salaries and pension debitible to other Govt. d. any of the above as directed by the Accountant General.
22.	<p>Which is the incorrect one:</p> <ul style="list-style-type: none"> a. Separate returns should be rendered by State treasuries in respect of transactions of the Central Government and State Government b. The Cash Account and List of Payments should be prepared in Forms I.S.T 29 and I.S.T 30 respectively, in which heads of receipts and payments, should be printed in the order prescribed by the Controller General of Accounts c. The Cash Account should show the total receipts collected, and the List of Payments, should show the total payments made during the month d. None of the above
23.	<p>At the close of the day, after the accounts are balanced, the Schedule, which contains the original entries, should be detached from the Issue-cum-Drawing Schedules Register and forwarded to the</p> <ul style="list-style-type: none"> a. RBI on next day b. RBI on the same day c. Accountant General on the same day d. Accountant General on next day.

24.	Transaction relating to which of the following shall be treated as separate from other Central Civil Transactions. a. Railways b. Postal c. Defence d. All the above
25.	Transactions relating to the Central Government (Civil) taken place at State Treasuries shall be classified under a. 8793 b. 8658 c. 8680 d. 8443

Paper-6 (Public Works Accounts and Procedure Theory and Practical) for Divisional Accountant Grade Examination

1	<p>Which of the following is not correct:</p> <p>A. Divisional Accountant is responsible to check the correctness of the bills and voucher of the Sub-divisions only.</p> <p>B. Divisional Accountant is responsible for checking the correctness of the bills and voucher of the Division only.</p> <p>C. Divisional Accountant should check personally the arithmetical accuracy of all the vouchers and accounts of the Sub-division.</p> <p>D. All of the above.</p>
2	<p>Divisional Accountant of a Division is not responsible for:</p> <p>A. Checking the arithmetical accuracy of bills</p> <p>B. Inspecting the accounts of Sub-divisional offices</p> <p>C. Ensuring the expenditure does not exceed the budget allocation.</p> <p>D. Writing the Cash Book of the Division</p>
3	<p>The functions of Divisional Accountant include:</p> <p>A. Compiling the accounts of the division</p> <p>B. Applying preliminary checks to initial accounts etc.</p> <p>C. Assisting the Divisional Officers on matters relating to accounts and budget</p> <p>D. Rendering assistance to the office of the Accountant General to prepare the Annual Review of Works Divisions</p> <p>Please choose the incorrect option.</p>
4	<p>The Departmental Charges are not required to be levied on:</p> <p>A. The works executed by CPWD which have been funded directly through Government budget.</p> <p>B. The works executed by CPWD, the cost of which is met from grants for "2059 Public Works", or "2216 Housing".</p> <p>C. The works executed by CPWD of those Autonomous Bodies which have been wholly financed by the Union Government.</p> <p>D. All of above</p>
5	<p>Who is responsible for preparation of bills of works:</p> <p>A. Superintendent of the Division</p> <p>B. Divisional Accountant</p> <p>C. Contractor</p> <p>D. Junior Engineer</p>
6	<p>As per para 7.10 of the CPWD Works Manual, the Measurement Books used by the Sub-Division are required to be submitted to the Divisional Office percentage check, at least:</p> <p>A. Once in a month</p> <p>B. Once in a quarter</p> <p>C. Once in a half year</p> <p>D. Once in a year</p>
7	<p>As per Account Code Volume III, 'if correct head for a transaction of receipt cannot be ascertained at once, it should be classified temporarily under:</p> <p>A. 'Public Work Deposits'</p> <p>B. 'Public Works Suspense'</p> <p>C. 'Miscellaneous Public Works Advances',</p> <p>D. None of the above.</p>

8	<p>Transfer Entries should be made:</p> <p>A. In order to correct an error of classification in original accounts</p> <p>B. In order to adjust, by debit or credit to proper head of account (or work) an item outstanding in suspense account or debt head</p> <p>C. In order to bring to account certain classes of transactions which do not pass through cash of stock account</p> <p>D. All of above</p>				
9	<p>As per Indian Contract Act 1872, the Contract is an agreement:</p> <p>A. Not enforceable by law, if it has been made by a person who is usually of unsound mind, but occasionally of sound mind, but had made the contract when he was of sound mind</p> <p>B. Enforceable by the law at the option of one party to the agreement, but not at the option of other party.</p> <p>C. Enforceable by law even if it has been made by free consent.</p> <p>D. Enforceable by law even if one party who has made it is minor.</p>				
10	<p>A, a singer, enters into a contract with B, the manager of a theatre, to sing at his theatre every night during the next two months, and B engages to pay her at the rate of Rs. 100 for each night. On the sixth night, A wilfully absents herself. With the assent of B, A sings on the seventh night.</p> <p>As per the provisions of Indian Contract Act, B has following options:</p> <p>A. Since A absented on sixth night wilfully, he can terminate the contract.</p> <p>B. B has signified his acquiescence in the continuance of the contract, and cannot now put an end to it, but is entitled to compensation for the damage sustained by him through A's failure to sing on the sixth night.</p> <p>C. B has signified his acquiescence in the continuance of the contract, and cannot now put an end to it, but is not entitled to compensation for the damage sustained by him through A's failure to sing on the sixth night.</p> <p>D. None of the above</p>				
11	<p>An arbitration agreement is treated as in writing if it is contained in</p> <p>(a) a document signed by the parties</p> <p>(b) an exchange of letters, telex, telegrams or other means of telecommunication which provide a record of the agreement.</p> <p>(c) an exchange of statements of claim and defence in which the existence of the agreement is alleged by one party and denied by the other</p> <p>Which of the following is correct:</p> <table border="1" data-bbox="304 1473 1401 1552"> <tr> <td data-bbox="304 1473 724 1514">A. Only (a)</td> <td data-bbox="724 1473 1401 1514">B. (a) and (b)</td> </tr> <tr> <td data-bbox="304 1514 724 1552">C. (b) and (c)</td> <td data-bbox="724 1514 1401 1552">D. (b) and (C)</td> </tr> </table>	A. Only (a)	B. (a) and (b)	C. (b) and (c)	D. (b) and (C)
A. Only (a)	B. (a) and (b)				
C. (b) and (c)	D. (b) and (C)				
12	<p>As per Arbitration and Conciliation Act 1996, the number of arbitrators can be:</p> <p>A. Not more than six</p> <p>B. Not more than nine</p> <p>C. There is no limit, provided that such number shall not be an even number</p> <p>D. None of above is correct</p>				
13	<p>As per General Financial Rules, 2017 which of the following is not defined as 'Goods':</p> <p>A. Livestock</p> <p>B. Software</p> <p>C. Licenses</p> <p>D. None of the above</p>				

14	<p>As per General Financial Rules which of the following is not a standard method of obtaining bids:</p> <p>A. Advertised Tender Enquiry B. Two-Stage Bidding C. Three-stage Bidding D. Electronic Reverse Auction</p>
15	<p>GeM stands for:</p> <p>A. Goods procurement through e-Marketplace B. Government procurement through e-Marketplace C. Good practice for procurement through e-Marketplace D. Government e-Marketplace</p>
16	<p>Which of the following is a web-based online software application for financial management owned the Controller General of Accounts (CGA):</p> <p>A. Integrated Financial Management System (IFMS) B. On-line Treasury Information System (OLTIS) C. Public Financial Management System (PFMS) D. Unified Financial Management System (UFMS)</p>
17	<p>The Accountant General Offices attribute delays in preparation of Monthly Civil Accounts (MCAs) to receipt of manual compiled accounts from the Works Divisions. Can we infer from this statement:</p> <p>A. It is impossible to develop software for preparation of the compiled accounts. B. Even if a software is developed for preparation of compiled accounts, it can never be integrated with the Voucher Level Computerisation (VLC) system of Accountant General Offices. C. Digitisation of compiled accounts is prohibited under the Account Code Vol -III. D. None of the above options are correct.</p> <p>Please choose a correct option.</p>
18	<p>Payment of Muster Roll for Rs. 880 and refund of balance amount, out of temporary advance of Rs. 1000 , will be entered in the Cash Book as under :</p> <p>A. Payment Side A) Payment side Rs. 880 in Cash Column B) Red Ink Note of settlement of Temporary Advance</p> <p>B. Payment Side: A Red Ink Note that Temporary Advance stands settled.</p> <p>C. Payment Side A) Payment of Rs. 880 in cash Column Receipt Side A) Red Ink Note of settlement of Temporary Advance</p> <p>D. Payment Side: Payment of Cash Column Rs. 880 Receipt Side: Receipt of Rs. 120 in Amount Column.</p>
19	<p>As per 2nd Running Account bill total payment for a work to be made is Rs. 5,70,000 and Rs. 2,55,000 was amount paid in 1st Running Account Bill which included Advance Payment of Rs. 50,000. The recovery of Rs. 5000 as fine for bad work is to be made in the 2nd Running Account Bill. The Security Deposit to be deducted at 2.5 per cent in the 2nd Running Bill is :</p> <p>A. Rs. 7765 B. Rs. 7875 C. Rs. 7220 D. Rs. 7530</p>

20	<p>In the Monthly Account of Public Works Division, total of receipts side exceeded the total of Payment side by Rs 700. The cause of difference is located when the following comes to notice:</p> <p>A. A voucher of Rs. 350 has been left out of account. B. A receipt for Rs. 1400 was left out of account. C. Rupees 700 of Refund of Receipts was left out of the account. D. A TE of Rs. 700 was missing and was left out of account.</p>																								
21	<p>Deductions of GP Fund is shown in the monthly account of the PW Division:</p> <p>A. Schedule of Revenue Realised Form 49 B. Schedule of Credit Remittances C. Schedule of credit to Misc. Heads of Account D. Schedule of Deposits (CPWA 79)</p>																								
22	<p>Under the provisions of the General Financial Rules, for procurement of goods valued between Rs. 50,000 to Rs. 30,00,000 through GeM:</p> <p>A. Online bidding or online reverse auction is mandatory. B. Online bidding or online reverse auction is not mandatory. C. The competent authority of the buyer organisation has discretion to decide whether to go for online bidding or online reverse auction. D. None of the above</p>																								
23	<p>The recovery of Rs. 1000 as cost of materials issued for the work and of Rs. 400 Security withheld will appear in the Works Abstract as :</p> <table border="1" data-bbox="419 999 1275 1077"> <tr> <td></td> <td></td> <td>Contactor's OT</td> </tr> <tr> <td>A.</td> <td></td> <td>Rs. 1400</td> </tr> </table> <table border="1" data-bbox="419 1115 1275 1193"> <tr> <td></td> <td>Material</td> <td>Contactor's OT</td> </tr> <tr> <td>B.</td> <td>Rs. 1000</td> <td>Rs. 100</td> </tr> </table> <table border="1" data-bbox="419 1232 1275 1310"> <tr> <td></td> <td></td> <td>Contactor's OT</td> </tr> <tr> <td>C.</td> <td></td> <td>Rs. - 1400</td> </tr> </table> <table border="1" data-bbox="419 1348 1275 1426"> <tr> <td></td> <td>Material</td> <td>Contactor's OT</td> </tr> <tr> <td>D.</td> <td>Rs. - 1000</td> <td>Rs. - 100</td> </tr> </table>			Contactor's OT	A.		Rs. 1400		Material	Contactor's OT	B.	Rs. 1000	Rs. 100			Contactor's OT	C.		Rs. - 1400		Material	Contactor's OT	D.	Rs. - 1000	Rs. - 100
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D.	Rs. - 1000	Rs. - 100																							
24	<p>Which of these forms is not used as a Transfer Entry:</p> <p>A. Form CPWA 62 B. Form CPWA 53 or CAM 34 C. Form CPWA 53 A D. Form CAWA 65</p>																								
25	<p>Schedule of power, types of works including deposit works and schedule of rates</p>																								
	<p>When material is issued to the contractor, the amount to be credited is worked out as under :</p> <table border="1" data-bbox="363 1794 1307 2013"> <tr> <td></td> <td>Source of Issue</td> <td>Value to be credited at</td> </tr> <tr> <td>A.</td> <td>Stock</td> <td>Rate as per agreement</td> </tr> <tr> <td>B.</td> <td>Transfer from another work</td> <td>Rate as per agreement</td> </tr> <tr> <td>C.</td> <td>Transfer from another Division</td> <td>Rate charged by that Division</td> </tr> <tr> <td>D.</td> <td>Market Purchase</td> <td>Rate payable to supplier</td> </tr> </table>		Source of Issue	Value to be credited at	A.	Stock	Rate as per agreement	B.	Transfer from another work	Rate as per agreement	C.	Transfer from another Division	Rate charged by that Division	D.	Market Purchase	Rate payable to supplier									
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Paper-7 Information Technology Theory

1.	<p>Tableau's native connectors can connect to the following type of data sources</p> <p>A. File system (CSV, Excel, etc.)</p> <p>B. Relational systems (Oracle, SQL Server, DB2, etc.)</p> <p>C. Cloud systems (windows Azure, Google, Big Query etc.)</p> <p>D. All of above</p>
2.	<p>Maximum number of tables which can be joined in Tableau</p> <p>A. 12</p> <p>B. 22</p> <p>C. 32</p> <p>D. None of the above</p>
3.	<p>Excel is a</p> <p>A. Graphic program</p> <p>B. A spread sheet</p> <p>C. Word processor</p> <p>D. None of above</p>
4.	<p>What is true about History log in IDEA?</p> <p>A. History log is maintained by IDEA which is a log of how each database has been created.</p> <p>B. History log cannot be modified & should be either printed out or exported to a text file for future review & audit documentation.</p> <p>C. Steps to view history log ...</p> <p style="padding-left: 20px;">i)-Properties window- history</p> <p style="padding-left: 20px;">ii)-History is displayed as series of collapsed nodes which can be expanded by clicking 'expand all details' button.</p> <p>D. All are true.</p>
5.	<p>What are the steps to identify Duplicate transactions through IDEA?</p> <ol style="list-style-type: none"> 1. Take active database in Source File and Import the same through Import Assistant/Desktop+ 2. Analysis Tab 3. Duplicate key Tab 4. Detection 5. Field selection 6. Define key & field name and execute <p>A. 1, 2, 3, 4, 5, 6</p> <p>B. 6, 5, 2, 3, 4, 1</p> <p>C. 5, 4, 3, 2, 1, 6</p> <p>D. 6, 1, 4, 3, 2, 5</p>
6.	<p>Len (Text, number of characters) function in excel returns-</p> <p>A. Number of characters in a text string.</p> <p>B. Characters from Left of a text string up to the number of characters specified.</p>

	<p>C. Returns characters from the Right of a text string up to the number of characters specified.</p> <p>D. Number of characters having the word Len in their columns.</p>																												
7.	<p>Arrange the steps to be followed while importing the comma separated file in IDEA</p> <ol style="list-style-type: none"> i. Take active data base in source file of my IDEA document and select the same through import assistant/desktop+ ii. Determine length of file, suitable field separator and desired information about fields. iii. Choose the number of fields required to be imported data file. iv. Through equation editor further limit the data to be imported v. Name the database file and Import. <p>A. i, ii, iii, iv, v B. ii, i, iii, iv, v C. iii, iv, v, ii, i D. v, iv, iii, ii, i</p>																												
8.	<p>Match the column:</p> <p>Types of aggregate function in excel Used for</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">1. sum</td> <td style="width: 50%;">i. Help in getting the count of a range of non-blank cells.</td> </tr> <tr> <td style="text-align: center;">2. Count</td> <td>ii. Helps in getting the count of blanks amount a range of cells</td> </tr> <tr> <td style="text-align: center;">3. count blank</td> <td>iii. Helps in getting the total of a range of values</td> </tr> <tr> <td style="text-align: center;">4. count A</td> <td>iv. Helps in getting the count of a range of numbers</td> </tr> </table> <p style="text-align: center;"><u>Find the correct match:</u></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">A.</td> <td style="width: 25%; text-align: center;">1-iii</td> <td style="width: 25%; text-align: center;">2-iv</td> <td style="width: 25%; text-align: center;">3-ii</td> <td style="width: 25%; text-align: center;">4-i</td> </tr> <tr> <td style="text-align: center;">B.</td> <td style="text-align: center;">1-i</td> <td style="text-align: center;">2-ii</td> <td style="text-align: center;">3-iii</td> <td style="text-align: center;">4-iv</td> </tr> <tr> <td style="text-align: center;">C.</td> <td style="text-align: center;">1-iv</td> <td style="text-align: center;">2-iii</td> <td style="text-align: center;">3-i</td> <td style="text-align: center;">4-ii</td> </tr> <tr> <td style="text-align: center;">D.</td> <td style="text-align: center;">1-ii</td> <td style="text-align: center;">2-i</td> <td style="text-align: center;">3-iv</td> <td style="text-align: center;">4-iii</td> </tr> </table>	1. sum	i. Help in getting the count of a range of non-blank cells.	2. Count	ii. Helps in getting the count of blanks amount a range of cells	3. count blank	iii. Helps in getting the total of a range of values	4. count A	iv. Helps in getting the count of a range of numbers	A.	1-iii	2-iv	3-ii	4-i	B.	1-i	2-ii	3-iii	4-iv	C.	1-iv	2-iii	3-i	4-ii	D.	1-ii	2-i	3-iv	4-iii
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C.	1-iv	2-iii	3-i	4-ii																									
D.	1-ii	2-i	3-iv	4-iii																									
9.	<p>Which of the following are true for@ Function in IDEA?</p> <p>A. Used for performing operations such as arithmetic, financial, and statistical calculations as well as text searches.</p> <p>B. @Age, @Bit, @Strip are examples of these functions.</p>																												

	<p>C. Both are true D. Only A</p>
10.	<p>Steps in importing a Microsoft access file in IDEA</p> <ul style="list-style-type: none"> i. Active database in source file ii. Import Assistant Dialog Box iii. Select Microsoft access file to be imported iv. Import Selected file <p>Steps-</p> <ul style="list-style-type: none"> A. i, ii, iii, iv B. ii, i ii, iv C. iv, iii, ii, i D. iii, iv, ii, i
11.	<p>The following are primary windows used by IDEA.</p> <ul style="list-style-type: none"> A. Data base window. B. Properties window. C. Only A & B. D. All of the above
12.	<p>Indices in the properties window in IDEA are used to switch between.</p> <ul style="list-style-type: none"> A. Created index orders from active database. B. Remove an index order from active database. C. All of the above. D. Only 'a' is true.
13.	<p>Function in excel collects following types of inputs and returns desired results.</p> <ul style="list-style-type: none"> A. Single input B. Multiple inputs C. All above D. Only A & B
14.	<p>Full form of CSV</p> <ul style="list-style-type: none"> A. Comma Separation Value B. Comma Separation Variation C. Comma Separated Value D. Comma Separated Variation
15.	<p>Comma separated Variation IDEA has built - in functions for</p> <ul style="list-style-type: none"> A. Arithmetic B. Text Searches C. Financial & Statistical Calculations D. All of these

16.	<p>IDEA is a/an</p> <ul style="list-style-type: none"> A. Training Software B. Audit Procedure C. Computer Assisted Audit Tool D. None of above
17.	<p>Which of the following file formats can be imported in IDEA?</p> <ul style="list-style-type: none"> i. MS Excel ii. Text iii. Base iv. XML <ul style="list-style-type: none"> A. Only (i) B. Only (i) & (iii) C. None of the above D. All of above
18.	<p>Name the Tool in which live data can be analyzed</p> <ul style="list-style-type: none"> A. Excel B. IDEA C. TABLEAU D. All of above
19.	<p>Most appropriate description of Tableau is that -it is</p> <ul style="list-style-type: none"> A. Auditing Software B. Data Visualization Tool C. Operating System D. Data Administrator's Tool
20.	<p>Which of the following filters are present in tableau?</p> <ul style="list-style-type: none"> A. Extract Filters B. Data Source Filters C. Dimension Filters D. All of the above
21.	<p>An excel workbook is a collection of</p> <ul style="list-style-type: none"> A. Graphs B. Worksheets C. Charts D. All of above
22.	<p>Frequently used and important custom data views Tableau offers.</p> <ul style="list-style-type: none"> A. Drill Down View B. Swapping Dimension

	<p>C. Both D. None.</p>
23.	<p>What is MS-Access? A. RDBMS B. Web Application C. Word Process D. Spreadsheet</p>
24.	<p>The process of hiding all unnecessary records or displaying only the records that satisfy the criteria specified. A. Filter B. Sort C. Module D. Macro</p>
25.	<p>In a worksheet of excel you can select A. The entire worksheet B. Rows C. Columns D. All of the above</p>
26.	<p>Which of the following is not type of basic filter available in Table au? A. FilterDimension B. FilterMeasure C. Filter Dates D. FilterSwapping</p>
27.	<p>OIOS is integrated with which other system for data exchange? A. IFMS B. PFMS C. Both A & B D. None of the above</p>
28.	<p>Under the IT Act, which section grants the government the authority to intercept and monitor information for national security? A. Section 43 B. Section 66 C. Section 69 D. Section 66A</p>
29.	<p>What is the punishment for hacking into a computer system with malicious intentions under the IT Act? A. 1 year imprisonment B. 2 years imprisonment C. 3 years imprisonment D. 5 years imprisonment</p>
30.	<p>Which schedule of the IT Act deals with electronic signatures or electronic authentication methods? A. First Schedule B. Second Schedule C. Third Schedule D. Fourth Schedule</p>
31.	<p>What is the file extension of PowerPoint file? A. Ppkq B. Pop C. Ppnt D. Pptx</p>

32.	<p>What is the keyboard shortcut to start the slideshow of a PowerPoint presentation?</p> <p>A. F5 B. Ctrl + F5 C. F12 D. Ctrl + F12</p>
33.	<p>From which menu and option, we can start/play the slideshow of a PowerPoint presentation?</p> <p>A. Slide Show > From Current Slide B. Slide Show > Set Up Slide Show C. Play > From Current Slide D. View > Play Now</p>
34.	<p>Controls the look of your entire presentation such as fonts, colors, logos, designs, etc.</p> <p>A. Slide Master View B. Handout Master View C. Notes Mater View D. None of the above</p>
35.	<p>How to change an animation effect in a PowerPoint presentation?</p> <p>A. From the Animations tab, select the new animation that you want B. From the Slide Show Tab, select the change animation C. Both of the above D. We cannot them without removing current animation effects</p>
36.	<p>To set the transition speed in a Power Point Presentation, select ____.</p> <p>A. Transitions > Timing Group > Duration Box B. Transitions > Transitions Duration C. Transitions > Transitions Timing Duration Box D. None of the above</p>
37.	<p>The keystrokes Ctrl + I in MS Word is used to</p> <p>A. Increase font size B. Inserts a line break C. Indicate the text should be bold D. Applies italic format to selected text</p>
38.	<p>What is gutter margin for regarding Word processing?</p> <p>A. Margin that is added to the left margin when printing B. Margin that is added to the right margin when printing C. Margin that is added to the binding side of the page when printing D. Margin that is added to the outside of the page when printing</p>
39.	<p>.....is not a part of a MS Word document.</p> <p>A. Quick access toolbar B. Start Menu button C. Home panel D. View option</p>
40.	<p>Ctrl + N is used to; in MS Word to?</p> <p>A. Save the Document B. Open the Document C. Create a New Document D. Close the Document</p>
41.	<p>Which of the following can be added using the Insert tab in MS Word?</p> <p>A. Table B. Picture C. Clip Art D. All of the above</p>

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| 42. | <p>Which of the following tabs is used to add the document citation in MS Word?</p> <ul style="list-style-type: none">A. HomeB. InsertC. Page LayoutD. References |
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