

MOCK TEST (ACCOUNT ASSISTANT)

ACCOUNTANCY AND BOOK KEEPING

- The main objective of Book-keeping is:
(a) Complete recording of transactions
(b) Ascertainment of Financial effect on the business
(c) Analysis and interpretation of data
(d) Both (a) & (b)
- Which of the following transactions is not of financial character?
(a) Purchase of goods on credit
(b) Purchase of building
(c) Payment of salaries
(d) Strike by employees
- Internal users of accounting information are:
(a) Creditors
(b) Potential investors
(c) Managers
(d) Researchers
- External users of accounting information are:
(a) Researchers
(b) Government
(c) Tax authorities
(d) All of the above
- Which of the following is correct?
(a) Assets = Liabilities – Capital
(b) Assets = Capital – Liabilities
(c) Assets = Liabilities + Capital
(d) Assets = External Equities
- The Liabilities of a firm are Rs. 6000 and the capital of the proprietor is Rs 4000. The total assets are:
(a) Rs. 6, 000 (b) Rs. 10, 000
(c) Rs. 2, 000 (d) None of these
- Sales made to Ahmed on credit should be debited to?
(a) Account Receivable (b) Cash
(c) Account Receivable-Ahmed (d) Sales
- According to the rules of debit and credit for balance sheet accounts?
(a) Increase in assets, liabilities and owner equity recorded by debit
(b) Decrease in asset and liability are recorded by credit
(c) Increase in asset and owner's equity are recorded by debit
(d) Decrease in liability and owner's equity are recorded by debit
- In which order does the Journal list transactions?
(a) Chronological
(b) Decreasing
(c) Increasing
(d) Alphabetical
- Ledger is the _____ book of account.
(a) Principal (b) Prime Entry
(c) Secondary Entry (d) None of these
- c/d means _____ and b/d means _____.
(a) carried down; brought down
(b) carrying dowsing; brought down
(c) count down; break down
(d) carried down; break down
- The process of transferring entries from Journal to Ledger is called _____.
(a) Recording (b) Posting
(c) Entering (d) Tallying
- Ledger is a book of:
(a) Original Entry (b) Final Entry
(c) All Cash transactions

- (d) All non-cash transactions
14. Process of checking the evidence of the entries called _____.
(a) Verification (b) Observation
(c) Vouching (d) Inspection
15. To verify cash transactions, it is necessary -
(a) System of internal control
(b) Check all transaction
(c) Documentary evidences for every transactions
(d) All of the above
16. A Bank Reconciliation Statement is prepared by:
(a) Creditors (b) Bank
(c) Account holder (d) Debtor
17. A B.R.S is prepared with the balance:
(a) Passbook (b) Cash book
(c) Both a & b (d) None of these
18. Which is not Contra Entry in three column Cash book:
(a) Cash deposited into bank
(b) Cash withdrew from bank
(c) Cash withdrew from Bank for personal use
(d) None of these
19. Bank Column of the Cash Book may show:
(a) Only a debt balance
(b) Only a credit balance
(c) Either debit balance or credit balance
(d) None of these
20. Which is entered on the debit side of cash book:
(a) Trade discount allowed
(b) Trade discount received
(c) Cash discount allowed
(d) Cash discount received
21. Trial balance checks:
(a) The arithmetical accuracy of books
(b) The honesty of the book-keeper
(c) Accuracy of the book-keeper
(d) All of these
22. A trial balance is a:
(a) real account (b) Nominal Account
(c) List of balance (d) None of these
23. Closing stock appear in the trial balance it is transferred to:
(a) trading a/c (b) P & L a/c
(c) Balance sheet (d) None of these
24. If closing stock appear in the trial balance it is transferred to:
(a) trading account (b) P & L A/c
(c) Balance sheet
(d) Trading a/c & Balance sheet
25. Return outwards appearing in Trial Balance are deducted from:
(a) Sales (b) Purchases
(c) Return Inward (d) None of these
26. Return inwards appearing in Trail Balance are deducted from:
(a) Purchases (b) Sales
(c) Return Outwards (d) None of these
27. In the absence of an agreement profit and losses are divided by partners in the ratio of:
(a) capital
(b) time devoted by each partner
(c) equally
(d) None of these
28. Goodwill brought in cash, will be shared by old partners in:
(a) Sacrificing ratio
(b) Capital ratio
(c) new profit sharing ratio
(d) old profit sharing ratio
29. A, B and C share profit and losses in the ratio of 6: 5: 3. D is admitted into

partnership for $\frac{1}{8}$ th share. The sacrificing ratio A: B: C is:
(a) equal (b) 6: 5: 3
(c) $\frac{5}{14}$: $\frac{4}{14}$: $\frac{3}{14}$ (d) None of these

30. Closing capital is Rs. 1, 000. Opening Capital was Rs. 5000. But profit is Rs. 700. So there must be a _____ of Rs. 200 during the year.
(a) Drawing (b) Capital
(c) Interest (d) None of these

Computer

- Ink Jet printer is:
(a) Software (b) Impact Printer
(c) Non Impact Printer (d) Hardware
- A 3.5 inch floppy can store:
(a) 1.4 m (b) 1.6 mb
(c) 720 kb (d) 1.44 mb
- IBM is -
(a) A computer related company
(b) A university
(c) A medicine company
(d) None of the above
- Which of the following is not the name of a computer
(a) EDSAC (b) UNIVAC
(c) Markl (d) IBM
- The use of minicomputer started in which generation.
(a) I (b) II
(c) III (d) IV
- First Super computer made by Indian Scientists is:
(a) Param (b) Anand
(c) PC - 386 (d) PC - 486
- A digital computer can perform _____ calculation per second.
(a) A few (b) Very large
(c) Some (d) None
- Which of the following is used with macro computer?
(a) Keyboard (b) Monitor
(c) Printer (d) Hard-Disk
(e) All of these
- Artificial Intelligence is a character of which generations?
(a) First (b) Second (c) Third
(d) Fourth (e) Fifth
- Micro processor was invented in the generations:
(a) First (b) Second
(c) Third (d) Fourth
- Which was the First micro processor?
(a) Intel Pentium (b) Intel - 4004
(c) Intel - 1970 (d) Intel Inside
- A BIT represents a-
(a) Decimal Digit (b) Octal Digit
(c) Binary Digit (d) Hexadecimal Digit
- A Computer cannot do anything without a
(a) Chip (b) Memory
(c) Output device (d) Program
(e) None of these
- CD - ROM stands for
(a) Compactable Read only memory
(b) Compact Data Read only memory
(c) Compactable Disk Read only memory
(d) Compact Disk Read only memory
- VGA stands for-
(a) Video Graphics Array
(b) Visual Graphics Array
(c) Volatile Graphics Array
(d) Video Graphics Adapter

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16. How many arrow keys are there in keyboard -
(a) 1 (b) 2
(c) 3 (d) 4
17. Who is the inventor of Gmail?
(a) Paul Buchheit
(b) Jimmy Wales
(c) Douglas Engelbart
(d) None of these
18. To correct the spelling in MS-Word we use
(a) Spellpro (b) Spellcheck
(c) Outlook Express (d) All of these
19. In a spreadsheet program the ____ contains related worksheets and documents
(a) Workbook (b) Column
(c) Cell (d) Formula
20. What is a default file extension for all word documents?
(a) Txt (b) Wrd
(c) Fil (d) Doc
21. The first web based e-mail service?
(a) Yahoo mail (b) Hotmail
(c) Gmail (d) Rediff mail
22. The father of internet is:
(a) Jimmy Wales (b) Vinod Dham
(c) Vint Cerf (d) Rajiv Bhatia
23. A person who used his or her expertise to gain access to other people's computers to get information illegally or do damage is a _____
(a) Hacker (b) Analyst
(c) Instant Messenger (d) Programmer
24. Which virus spreads in application software?
(a) Macro Virus (b) Boot Virus
(c) File Virus (d) Antivirus
25. Some viruses have a delayed payload, which is sometimes called a-
(a) time (b) anti-virus
(c) bomb (d) All of these
26. To protect yourself from computer hacker intrusions you should install a:
(a) firewall (b) mailer
(c) macro (d) script
27. Which of the following a computer's memory, but unlike a virus, it does not replicate itself?
(a) Trojan horse (b) Logic bomb
(c) Cracker (d) Firewall
28. ____ refers to the unauthorized copying and distribution of software.
(a) Hacking (b) Software piracy
(c) Copyright (d) Cracking
29. The ____ also called the web contains billions of documents.
(a) World Wide Web (b) HTTP
(c) Web portal (d) Domain
30. ____ allows voice conversations to travel over the internet.
(a) Internet telephony
(b) Instant messaging
(c) E-mail
(d) E-commerce

Science

1. Which of the following is carried by the waves from one place to another?
(a) Mass (b) Velocity
(c) Wavelength (d) Energy
2. The velocity of sound is largest in -
(a) Water (b) air
(d) Metal (d) Vacuum
3. The rate of change of velocity is called:
(a) Distance (b) Acceleration
(c) Speed (d) Cannot say

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4. Elongation of eye ball results:
(a) Myopia (b) Presbyopia
(c) Hypermetropia (d) All of these
5. To find the potential difference between two points, we use
(a) Ammeter (b) Voltmeter
(c) Voltmeter (d) Galvanometer
6. Brass is mixture of:
(a) Copper and zinc
(b) Copper and tin
(c) copper, nickel & zinc
(d) Aluminium, copper and traces of Mg and Mn
7. Which of the following is a chemical change?
(a) Bending (b) Rusting
(c) Cutting (d) Melting
8. Which of the following is not required for photosynthesis?
(a) Sunlight (b) Oxygen
(c) Water (d) Carbon dioxide
9. Proteins are ultimately converted into ____
(a) Peptidose (b) Amino acids
(c) Peptides (d) Glycerol
10. Cholera is caused by –
(a) Vibrio (b) Salmonella
(c) Clostridium (d) Mycobacterium

Economics

1. Which of the following is related to microeconomics?
a) Inflation in the economy
b) Problem of unemployment
c) National Income
d) None of these
2. Father of economics-
a) Karl Marx
b) J.M. Keynes
c) Adam Smith
d) Alfred Marshall
3. Demand of a commodity depends upon ____
a) Price
b) Income
c) Price of related goods
d) All of these
4. Law of Demand is a ____
a) Quantitative statement
b) Qualitative Statement
c) Both (a) & (b)
d) Hypothetical
5. Griffin paradox is an exception of ____
a) Law of demand
b) law of supply
c) Law of production
d) Law of utility
6. Indifference curve is a diagrammatic representation of:
a) A budget line
b) An indifference set
c) Indifference map
d) None of these
7. All the points on a budget line represents
a) increasing total expenditure
b) the same total expenditure
c) decreasing total expenditure
d) None of these
8. In perfect competition, as the firm is a price taker, the ____ curve is a horizontal straight line.
a) Marginal Cost
b) Total Cost
c) Total revenue
d) Marginal revenue
9. Monopolist can determine ____
a) Price
b) Output
c) Both (a) & (b)

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- d) None of these
10. GDP may be a good indicator of economic growth but not economic welfare because
- a) welfare is not a component of GDP calculation

- b) Non-monetary transactions are ignored
- c) of externalities (good & bad impact of activities)
- d) All of these

Mathematics & Statistics

1. Individual respondents, focus groups, and panels of respondents are categorized as
- a) Primary Data Sources
- b) Secondary Data Sources
- c) Itemized Data Sources
- d) Pointed Data Sources
2. The variables whose calculation is done according to the height, length, and weight are categorized as
- a) Discrete Variables
- b) Flowchart Variables
- c) Measuring Variables
- d) Continuous Variables
3. A method used to examine inflation rate anticipation, unemployment rate, and capacity utilization to produce products is classified as
- a) Data Exporting Technique
- b) Data Importing Technique
- c) Forecasting Technique
- d) Data Supplying Technique
4. Graphical and numerical methods are specialized process utilized in

- a) Education Statistics
- b) Descriptive Statistics
- c) Business Statistics
- d) Social Statistics

5. A bag has 5 white marbles, 8 red marbles and 4 purple marbles. If we take a marble randomly then what is the probability of not getting purple marble?

- a) 0.5
- b) 0.66
- c) 0.08
- d) 0.77

6. If two dice are thrown in air, the probability of getting sum as 3 will be

- a) $2/18$
- b) $3/18$
- c) $1/18$
- d) $1/36$

7. Measures of Association usually deals with:

- a) Attributes
- b) Quantitative factors
- c) Variables
- d) Numbers

8. The combination AB of attributes is

- known as the class of
- First order
 - Second order
 - Third order
 - None of these
9. The total N of all the frequencies is known as the class of:
- Zero order
 - First order
 - Second order
 - Third order
10. The notation (ABC) represents:
- Combination of the attributes, A,B and C
 - Cell in a contingency table
 - The frequency of the class ABC
 - None of these

General knowledge with reference to J&K

- 73rd amendment to the Constitution of India provides for:
 - Two tiers of Panchayati Raj institutions at the village and district levels
 - Two tiers of Panchayati Raj institutions at the village and block levels
 - Two tiers of Panchayati Raj institutions at block and district levels
 - Three tiers of Panchayati Raj institutions at the village, block and district levels
- The constitution of India was adopted by Constituent Assembly:
 - 25 October 1948
 - 25 October 1949
 - 26 November 1948
 - 26 November 1949
- 73rd constitutional Amendment does not apply to which of the following states?
 - Meghalaya
 - Goa
 - Sikkim
 - Himachal Pradesh
- As per Article 243-H of 73rd constitutional Amendment Act, the Legislature of a State, may by law, provide for making grants –in-aid to the Panchayat from:
 - Contingency Fund of the President
 - Fund of the Governor
 - Consolidated Fund of the State
 - Consolidated Fund of India
- Which one of the following schemes provide upto Rs. 2 lacs accidental death Insurance to the people in the age group of 18-70 years?
 - Atal Pension yojana
 - Pradhan Mantri Jeevan Jyoti Bima Yojana
 - Pradhan Mantri Surasksha Bima Yojana
 - Atal Jeevan Beema Yojana
- The Antodaya programme was started first of all in the state of-
 - Tamil Nadu
 - Orissa
 - Rajasthan
 - West Bengal
- The Rajatarangini was written in-
 - 1148 – 50 AD
 - 1040 – 45 AD
 - 946 – 947 AD
 - 847 – 848 AD
- Hiuen Tsang visited Kashmir in-

- a) 5th century
b) 6th century
c) 7th century
d) 8th century
9. Rinchana was originally a :
a) Muslim
b) Bhautta or Ladakhi
c) Dogra
d) Bengali
10. The real Muslim rule in Kashmir was started by:
a) Shah Mir
b) Akbar
c) Haider
d) Yusaf Shah
11. Who was the first ruler of Dev dynasty, who ascended the throne in 840 AD?
a) Suraj Dev
b) Bhoj Dev
c) Jas Dev
d) Arjan Dev
12. Tarikh-i-Kishtwar was written by:
a) Muhammad Din Fauq
b) Pt. Sheoji Dhar
c) Khan Singh
d) Al-Beruni
13. The word 'Gul' means flower in which of the following languages?
a) Sanskrit
b) Kashmiri
c) Dogri
d) Persian
14. Which of the following tourist place known as "city of lamas"?
a) Leh
b) Kargil
c) Tibet
d) None of these
15. The sustainable development goals will replace the millennium development goals -of which there are how many?
a) Eight
b) Five
c) Ten
d) Twenty five
16. The sustainable development goals have been referred to as the UN's boldest anti-poverty agenda yet. This year marks which anniversary for the UN?
(a) 110th
(b) 70th
(c) 50th
(d) 90th
17. First Industrial policy of free India was announced in the year:
(a) 1947
(b) 1948
(c) 1951
(d) 1956
18. Department of Industries & Commerce, J&K has _____ existing Industrial Estates in the State:
(a) 40
(b) 46
(c) 52
(d) 56
19. A committee appointed in 1977 to review working of the Panchayati Raj was chaired by-
(a) Balwant Rai Mehta
(b) Ashok Mehta
(c) K.N. Katju
(d) Jagjivan Ram

20. When was the Panchayati Raj System introduced in India?
- (a) 1945
(b) 1950
(c) 1959
(d) 1962
21. If a Panchayat is dissolved, elections are to held within:
- (a) one month
(b) three months
(c) six months
(d) one year
22. Eleventh schedule of the constitution of India is related to:
- (a) Pranchayati Raj
(b) Municipality
(c) Centre State relation
(d) None of these
23. Which among the following is a cash crop in J&K?
- (a) Saffron
(b) Barley
(c) Oilseeds
(d) Maize
24. The Kashmiri name of Saffron is:
- (a) Kongh
(b) Dhan
(c) Tamok
(d) Makai
25. The third important crop of J&K, which is the staple food of the mountainous people, is:
- (a) Wheat
(b) Maize
(c) Barley
(d) Pulses
26. The territories of J&K were transferred to Raja Gulab Singh of Jammu as a result of:
- (a) Treaty of Amritsar 1846
(b) Treaty of Lahore-1846
(c) Treaty of J&K- 1846
(d) Treaty of Bhairawal 1846
27. The constitution of J&K, came into force on:
- (a) 15th Aug,1947
(b) 17th Nov,1956
(c) 26th Jan, 1950
(d) 26th Jan,1957
28. Who among the following assume the title of "Rishi"?
- (a) Nur-ud-Din
(b) Swami Ram Ji
(c) Bhagwan Gopinath Ji
(d) None of these
29. Who among the following was the chairman of the Drafting Committee?
- (a) Dr. B. R. Ambedkar
(b) N Gopaldaswamy
(c) K. M Munshi
(d) N Madhaya Rao

30. Which article is related to
"Abolition of Untouchability"?
(a) Article 17

- (b) Article 18
(c) Article 19
(d) Article 20

ANSWERS

Book -keeping

1. (d) 2. (d) 3. (c) 4. (d) 5. (c) 6. (b) 7. (c) 8. (d) 9. (a) 10. (a)
11. (a) 12. (b) 13. (b) 14. (c) 15. (d) 16. (b) 17. (c): 18. (c) 19. (c) 20. (c)
21. (a) 22. (c) 23. (a) 24. (c) 25. (b) 26. (b) 27. (c) 28. (a) 29. (b) 30. (a)

Computer

1. (c) 2. (d) 3. (a) 4. (d) 5. (c) 6. (a) 7. (b) 8. (e) 9. (e) 10. (d)
11. (b) 12. (c) 13. (d) 14. (d) 15. (a) 16. (d) 17. (a) 18. (b) 19. (a) 20. (d)
21. (b) 22. (c) 23. (a) 24. (a) 25. (c) 26. (a) 27. (b) 28. (b) 29. (a) 30. (a)

Science

1. (d) 2. (c) 3. (b) 4. (c) 5. (c) 6. (a) 7. (b) 8. (b) 9. (b) 10. (a)

Economics

1. (d) 2. (c) 3. (d) 4. (b) 5. (a) 6. (b) 7. (b) 8. (d) 9. (c) 10. (a)

Mathematics & Statistics

1. (a) 2. (a) 3. (c) 4. (b) 5. (d) 6. (c) 7. (c) 8. (a) 9. (b) 10. (a)

General Knowledge with reference to J&K

1. (d) 2. (d) 3. (a) 4. (c) 5. (c) 6. (d) 7. (a) 8. (c) 9. (b) 10. (a)
11. (a) 12. (b) 13. (d) 14. (a) 15. (a) 16. (b) 17. (b) 18. (c) 19. (b) 20. (d)
21. (c) 22. (a) 23. (a) 24. (a) 25. (b) 26. (a) 27. (d) 28. (a) 29. (a) 30. (a)

