



**Himachal Pradesh State Pollution Control Board,**  
"Him Parivesh", Phase-III, New Shimla -171009.

**Name of the Candidate:**

**Roll No. :**

**Sample Question Paper for Jr. Accountant Examination 2015**

**Maximum Marks: 85**

**Time: 90 minutes**

Note: Only one response to be selected and answered on **OMR** sheet. Each question carries one mark. There will be negative marking for wrong answer or more than one answer for same question and half mark shall be deducted in each such question. No negative marking will be there for question left unattended.

**Taxation**

1) Calculate the exempt HRA from the following details:

X is entitled to a basic salary of Rs. 5,000 p.m. and dearness allowance of Rs. 1,000 p.m., He is also entitled to HRA of Rs. 2,000 pm. Actual Rent Paid by X Rs. 2000/- PM in Mumbai.

- a) Nil
  - b) Rs. 16,800
  - c) Rs. 15,800
  - d) Rs. 20,800
- 2) Calculate Income-tax payable by an Individual (aged 30 years) for AY 2015-16 if his total income is Rs. 15,12,000:
- a) Rs. 2,78,858
  - b) Rs. 2,86,598
  - c) Rs. 2,68,598
  - d) Rs. 2,86,958
- 3) Calculate the amount of rebate under section 87A in case of a resident individual having total income of Rs. 3,00,000.
- a) Rs. 30,000
  - b) Rs. 10,000
  - c) Rs. 2,000
  - d) Rs. 5,000
- 4) Income accrued outside India and received outside India is taxable in case of:
- a) Resident and ordinary resident (ROR) only
  - b) Resident but not ordinary resident (RNOR) only
  - c) Non resident only
  - d) ROR, RNOR and Non-Resident
- 5) A person follows Calendar year for accounting. For taxation, he has to follow:
- a) Calendar year only - 1st January to 31st December
  - b) Financial year only - 1st April to 31st March
  - c) Any of the Calendar or Financial year as per his choice
  - d) He will to follow extended year from 1st January to next 31st March (a period of 15 months)

## Economics

- 6) The best measure to see overall performance of an economy of a country is?
- A. GDP
  - B. GNP
  - C. NNP
  - D. NNI
- 7) The term "Goods are scarce" means?
- A. There is no supply of goods
  - B. There is no demand of goods
  - C. Goods are limited relative to desires
  - D. Goods are expensive because of shortage
- 8) When demand is price-inelastic, a price decrease \_\_\_\_\_ .
- A. reduces total revenue
  - B. increases total revenue
  - C. reduces total demand
  - D. increases total demand
- 9) When a country's currency falls in value relative to that of another country, the first country's currency has undergone \_\_\_\_\_ .
- A. depreciation
  - B. appreciation
  - C. devaluation
  - D. revaluation
- 10) National Income (or National Income at Factor Cost) = ?
- A. NNP – Indirect Taxes
  - B. NNP – Subsidies
  - C. NNP + Indirect Taxes - Subsidies
  - D. NNP – Indirect Taxes + Subsidies

## Commerce

- 11) Avoidable contract is one
- a. Which is illegal.
  - b. Which cannot be enforced.
  - c. Which can be avoided subject to mutual contract.
- 12) A holding company is one which is having more than
- A. 25% share in a subsidiary company.
  - B. 80% of share in subsidiary company.
  - C. None of above.
- 13) If due to some circumstances, no appointment of a new auditor or reappointment of the old auditor has been made in the annual general meeting of a company, then the
- a) Old auditor will continue to work.
  - b) Board of Director will appoint the new auditor.
  - c) Managing Director can appoint the auditor.
  - d) Auditor may be appointed by the Central Govt.

- 14) As per the ICAI guidelines, for minimum how many years are auditor should maintain records relating to audit & other works done?
- a) One year
  - b) Five year
  - c) Seven year
  - d) Ten year
- 15) The balance brought out between economic and social models of decision making as advanced by Herbert A. Simon is called
- a) Rational model
  - b) Satisfying model
  - c) Irrational model
  - d) Satisficing model

### **Financial Accounting**

- 16) Assets are held with a view to generate income while inventory of stocks are kept for sale
- a) True
  - b) False
- 17) "Profit" and "Profitability" are two different concepts
- a) True
  - b) False
- 18) Cash accounting and accrual base accounting will give same results if , there is no credit transaction
- a) True
  - b) False
- 19) Retained earnings is the amount of money ploughed back into the business. How it is classified?
- a) It is shown "on the liability side of the balance sheet"
  - b) It is shown as "current assets "
  - c) It is shown on the "assets side" of the Balance sheet
  - d) It is shown as "current Liabilities "
- 20) What is the Journal entry of Rent Paid to Shayam
- a) Rent to Shayam
  - b) Rent to Cash
  - c) Shayam to Rent
  - d) None of these
- 21) Balance Sheet is a statement of sources of income and utilization thereof
- a) Balance sheet pertains to a period of time
  - b) Balance sheet pertains to a point of time
  - c) Balance sheet reveals the result of operation of a business for a financial year
  - d) Balance Sheet shows balances in all account.
- 22) Net worth of a business means
- a) Equity Capital
  - b) Total assets
  - c) Total assets - liabilities
  - d) Fixed assets - current assets
- 23) Current ratio indicates

- a) Liquidity of the firm
  - b) Solvency of the firm
  - c) Profitability of the firm
  - d) None of the above
- 24) Financial accounting records only
- a) Actual figures
  - b) Standards figure
  - c) Budgetary figure
  - d) None of the above
- 25) Errors of partial omission effect the agreement of the
- a) Balance Sheet
  - b) Trial Balance
  - c) Both (a )& (b)
  - d) None of the above
- 26) Which of the following represents the accounting equation?
- a) Capital = Assets+ Liability
  - b) Capital = Assets- Liability
  - c) Asset = liabilities - Capital
  - d) Liabilities =Assets + Capital
- 27) Stock in trade is a \_\_\_\_\_
- a) Fixed Assets
  - b) Fictitious Assets
  - c) Intangible Assets
  - d) Current Assets
- 28) Net worth of a business means\_\_\_\_\_
- a) Equity Capital
  - b) Total Assets
  - c) Total Assets – Total Liabilities
  - d) Fixed Assets – Current Liabilities
- 29) The immediate solvency ratio is \_\_\_\_\_
- a) Quick Ratio
  - b) Current Ratio
  - c) Stock Turnover Ratio
  - d) Debenture Turnover Ratio
- 30) The maximum number of rows in a worksheet can be
- a) 63655
  - b) 53665
  - c) 65536
  - d) 66553

### General Knowledge

#### H.P.

- 31) Bandli sanctuary located in
- (a) Una
  - (b) Mandi

- (c) Kullu
  - (d) None
- 32) Which is birth place of Sh. Virbhadra Singh, Chief Minister of Himachal Pradesh?
- (a) Hamirpur
  - (b) Sarahan
  - (c) Mehatpur
  - (d) Samirpur
- 33) Shri Naina Devi Ji is a Sub-Tehsil of which district?
- (a) Bilaspur
  - (b) Una
  - (c) Shimla
  - (d) None

### **India**

- 34) When did India enter into space age by launching the satellite 'Aryabhata'?
- (a) 1966
  - (b) 1932
  - (c) 1975
  - (d) 1990

### **World GK**

- 35) The head quarters of the International Red Cross is situated in
- (a) Vienna
  - (b) Paris
  - (c) Hague
  - (d) Geneva

### **Current Affairs**

- 36) Who is the Chief Justice of Himachal Pradesh High Court
- (a) Justice Rajiv Sharma
  - (b) Justice Mansoor Ahmad Mir
  - (c) Justice Kurian Joseph
  - (d) Justice Vinod Gupta
- 37) Where is the 2<sup>nd</sup> head quarter of Legislative Assembly of Himachal Pradesh located
- (a) Shimla
  - (b) Kullu
  - (c) Dharamshala
  - (d) Hamirpur
- 38) In which country recently Commonwealth Games held
- (a) Spain
  - (b) Australia
  - (c) Scotland
  - (d) South Africa
- 39) Who will be the chief guest of Republic Day 2015

- (a) David Cameron
- (b) Barak Obama
- (c) Xi Jinping
- (d) Girija Prasad Koirala

40) In which country recently the SAARC Summit held

- (e) Pakistan
- (f) Bhutan
- (g) Nepal
- (h) India

### **EDS**

41) Which is the outermost planet in the solar system?

- (a) Mercury
- (b) Pluto
- (c) Neptune
- (d) Uranus

42) Deficiency of Vitamin-A results in

- (a) Night Blindness
- (b) Rickets
- (c) Scurvy
- (d) Hair fall

43) Blood is cleaned by

- (a) Lungs
- (b) Liver
- (c) Heart
- (d) Kidneys

44) Sanitation is related to disease as.....is to accident

- (a) Doctor
- (b) Hospital
- (c) Bandage
- (d) Cleanliness
- (e) Precaution

45) CNG stands for

- (a) Converted Natural Gas
- (b) Conduced Natural Gas
- (c) Conducted Natural Gas
- (d) Compressed Natural Gas

### **LR**

46) Look at this series: 36, 34, 30, 28, 24,..... What number should come next?

- (a) 20
- (b) 22
- (c) 23
- (d) 26

- 47) Find the odd one out  
 (a) Debit  
 (b) Deposit  
 (c) Deduction  
 (d) Withdrawal
- 48) Bank is related to Money in the same way as Transport is related  
 (a) Traffic  
 (b) Goods  
 (c) Speed  
 (d) Road
- 49) Which of the following numbers in this row appears a second time nearest to the beginning  
 4 2 3 1 5 6 3 4 6 4 7 3 2 1 5 8 6 9  
 (a) 1  
 (b) 3  
 (c) 5  
 (d) 2  
 (e) 6
- 50) Fill in the blank with the most appropriate word from amongst those given below.  
 A young man is ..... wiser than his father.  
 (a) never  
 (b) rarely  
 (c) much  
 (d) usually  
 (e) always

## English

**Directions:** In this section, you have to spot errors in sentence. Read each sentence to find out whether there is an error in any underline part. Errors, if any, are only in the underline parts. No sentence has more than one error. Letters (a), (b) and (c) have been placed beneath the underline parts for their identification. When you find an error in any one of underline parts, indicate your response on the separate Answer Sheet in the relevant column. You may feel that there is no error in the sentence. In that case, letter (d) will signify a 'No error' response.

- 51) The pile of books are missing. No error  
 (a) (b) (c) (d)
- 52) Either he or I are wrong. No error  
 (a) (b) (c) (d)
- 53) Please tell to him to do his work. No error  
 (a) (b) (c) (d)
- 54) Though he is good he is mischievous. No error  
 (a) (b) (c) (d)

**Directions:** Look at the underline part of each sentence. Below each sentence three possible substitutions are given for the underline part. If one of them, i.e., (a), (b) or (c) is better than the underline part, indicate your response on the Answer Sheet against the corresponding letter. If none of the substitutions improve the sentence, indicate (d) as your response on Answer Sheet.

55) I don't remember exactly when did I go to Shimla last year.

- (a) when I did go
- (b) when I was going
- (c) when I went
- (d) No Improvement

56) Even he worked hard, he failed in the examination

- (a) Since
- (b) Although
- (c) For
- (d) No Improvement

**Directions:** Each question in this section consists of a word printed in capital letters followed by word as (a), (b), (c) and (d). Choose from these the word that has most nearly the meaning **opposite** to the word in capital letter and indicate your response in the Answer Sheet accordingly.

57) FRAIL

- (a) strong
- (b) big
- (c) old
- (d) weak

58) INDIGENOUS

- (a) genuine
- (b) foreign
- (c) indigent
- (d) indignant

### COMPREHENSION

**Directions:** Read the following short passages. After each passage, you will find several questions based on what is stated or implied in the passages. Answer the questions that follow each passage.

#### PASSAGE-I

In a free country, the man who reaches the position of leader is usually one of outstanding character and ability. Moreover, it is usually possible to foresee that he will reach such a position, since early in life one can see his qualities of character. But this is not always true in the case of a dictator often he reaches his position of power through chance, very often through the unhappy state of his country. It is possible that Hitler would never have become the leader of Germany if that country had not been driven to despair.

59) In a free country, one who becomes a leader

- (a) must be of outstanding character and ability
- (b) must show qualities of character from an early age
- (c) is generally of a remarkable character and ability
- (d) must see that his country is free from despair



60) Hitler became a leader because

- (a) he exhibited leadership qualities
- (b) Germany was a free country
- (c) Germany was in despair
- (d) Germans wanted a dictator

## हिन्दी

61) 'दाल में काला है।' 'काला' व्याकरण की दृष्टि से क्या है ?

- 1 संज्ञा                      2 सर्वनाम                      3 विशेषण                      4 क्रिया विशेषण

62) गड़ढा खोदकर मजदूर चले गए। मिश्र वाक्य बनाओ।

- 1 मजदूरों ने गड़ढा खोदा और वे चले गए।
- 2 जब मजदूरों ने गड़ढा खोद लिया तब वे चले गए।
- 3 मजदूरों द्वारा गड़ढा खोदने पर वे चले गए।
- 4 मजदूर गड़ढा खोदकर घर चले गए।

63) "जो कम जानता है" इस वाक्यांश के लिए एक शब्द बताइये—

- 1 मंद      2 मूर्ख      3 मंदबुद्धि      4 अल्पज्ञ

64) निराकार शब्द का विलोम है

- 1 आकार
- 2 साकार
- 3 प्रकार
- 4 विकार

65) अजेय शब्द का विलोम है

- 1 विजित
- 2 जेय
- 3 परास्त
- 4 पराजित

## **COMPUTER KNOWLEDGE**

66) Which of the following is not a valid address in EXCEL ?

- a) A3
- b) \$Ag
- c) \$A\$3
- d) \$AB\$

67) Range could be shown in EXCEL as

- a) A3::B5
  - b) A g - 8 5
  - c) A3:B5
  - d) AB:BA
- 68) You can sort data in Excel on '
  - (1) Rows
  - (2) Columns
  - (3) Both (1) and (2)
  - (4) None of the above
- 69) Absolute value of number is calculated using
  - a) ABS( )
  - b) ABSOLUTE[0]
  - c) A-CELL( )
  - d) A-N( )
- 70) \_\_\_\_ is pressed in order to copy a cell.
  - a) CTRL+C
  - b) CTRL+S
  - c) CTRL+P
  - d) None of the above
- 71) Cut; Copy and Paste option are part of menu.
  - a) File
  - b) Edit
  - c) View
  - d) Formal
- 72) You can quickly insert a page break in MS Word by using keys
  - a) CTRL+ENTER
  - b) ALT+ENTER
  - c) ENTER
  - d) CTRL+FI
- 73) Which of the following device is required for internet connection?
  - a) Printer
  - b) Modem
  - c) Telephone line
  - d) Both 2 & 3
- 74) The difference between Save and Save As is
  - a) not worth mentioning
  - b) one is Ctrl+S, other is Ctrl+A
  - c) Save lets you save file with same name and location and Save As lets you change both
  - d) Save lets you change the file name; Save As lets you change the location
- 75) http stands for
  - a) Hyper text markup language
  - b) Hyper text markup language
  - c) High text makeup language
  - d) None of the Above
- 76) WAN stands for
  - a) Wide Area Network
  - b) West Areal Network
  - c) Where Area Network
  - d) None of the Above
- 77) DOS is an example of
  - a. Word Processor
  - b. Spreadsheet

- c. Operating System
  - d. Presentation Package
- 78) Which of the following is not application software?
- a) Operating System
  - b) Notepad
  - c) Text Editor
  - d) Word Processor
- 79) A computer which links several PCs together in a network is called
- a) Mini computer
  - b) Server
  - c) Client
  - d) Mainframe
- 80) Window 7 is a
- a) Hardware
  - b) System Program
  - c) Operating System
  - d) Application Software

**Following questions are based on TALLY**

- 81) Tally package is developed by
- a) Peutronics
  - b) Tally Solutions
  - c) Vedika Softwares
  - d) Coral Softwares
- 82) We can change the Company Information from
- a) Company Info > Back up
  - b) Company Info > Alter
  - c) Company Info > Split Company Data
  - d) None of these
- 83) Company Restore option is available in
- a) Company Features
  - b) Company Information
  - c) Configuration
  - d) None of these
- 84) Party account in Tally can be created through
- a) Group creation window
  - b) Ledger creation window
  - c) Inventory creation window
  - d) Any one of them
- 85) In Tally we can show Bill wise details of Debtors and Creditors by activating
- a) Bill by bill
  - b) Maintain Bill wise Details
  - c) Maintain References
  - d) None of these