

# INFORMATION KERALA MISSION

Pangappara.P.O, Thiruvananthapuram, Kerala, PIN:695 581

## Selection for the post of Accountant cum IT Expert

Time: 2 Hours

Total Marks: 150

### QUESTION PAPER

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Number of pages in the booklet: 8

Number of questions in the booklet: 75

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Put a tick (✓) mark inside the box in the Answer Sheet

All questions carry equal marks. Correct answers will be given two marks each. Wrong answers carry negative mark of 0.68 each

### PART I: ACCOUNTING

#### A. Choose the correct answer

1. The concept that, “only those transactions which are expressed in monetary terms are recorded in accounting is called
  - (a) Business entity concept
  - (b) Dual aspect concept
  - (c) Money measurement concept
  - (d) Accrual concept
2. The following is an accounting convention
  - (a) Cash basis
  - (b) Conservatism
  - (c) Accrual basis
  - (d) Financial accounting
3. The Balance Sheet shows:
  - (a) The financial position as on a particular date
  - (b) The balances of all ledger accounts as on a particular date
  - (c) All financial transactions
  - (d) All cash and bank transactions
4. Posting is the process of
  - (a) Recording transactions in journal
  - (b) Recording transactions in the ledger
  - (c) Recording transactions in Trial Balance
  - (d) Recording transactions in Balance Sheet
5. Wrong classification of expenditure is
  - (a) An error of principle
  - (b) An error of omission
  - (c) An error of commission
  - (d) A compensating error
6. Correction of error in accounting records, if located after some time, can be made
  - (a) By crossing the wrong entry and inserting the right entry
  - (b) By erasing the wrong entry
  - (c) By cancelling the wrong entry
  - (d) By making an entry for rectification

7. If debited

- (a) Income increase
- (b) assets decrease
- (c) Expenditure increase
- (d) liabilities increase

8. Bank Reconciliation Statement is prepared

- (a) To explain why there is a difference between balances as per Cash Book and the Pass Book
- (b) To rectify the errors in the Passbook
- (c) rectify the errors in the Cashbook
- (d) None of the above

9. Which one of the following is revenue expenditure?

- (a) Erection of a new machine
- (b) Construction of a building at a space after demolishing an existing Building
- (c) Dismantling ,removing and reinstalling plant and machinery to a more convenient site
- (d) Changing the rings and pistons of a car, resulting in improvement of petrol consumption

10. The journal entry to record purchase of computers for Rs 1,00,000 by cheque and the balance of Rs 5,00,000 within three months is recorded as:

- (a) Debit computers Rs 1,00,000 and credit debtors Rs. 5,00,000.
- (b) Debit computers Rs 6,00,000 and credit bankRs 6,00,000
- (c) Debit computers for Rs 6,00,000 and credit bank Rs 1,00,000 and creditors Rs 5,00,000
- (d) Debit equipment for Rs 1,00,000 and credit bank Rs 1,00,000

11. When an entry is made in any journal

- (a) Account to be credited is listed first
- (b) Asset is listed first
- (c) Account to be debited is listed first
- (d) Accounts may be listed in any order.

12. Journal entry to record salaries will include

- (a) Debit cash credit salary
- (b) Debit salary credit creditors
- (c) Debit salaries credit cash
- (d) Debit capital credit cash

13. If a transaction is properly analyzed and recorded

- (a) One account balance will increase and the other will decrease
- (b) One account will be used to record the transaction
- (c) Only two accounts will be used to record the transaction
- (d) Total amount debited will equal total amount credited

14. Which one of the following is wrong:

- (a) The Journal is the book of original entry: the ledger is the book of second entry
- (b) The journal is a book of analytical record; the ledger is a book of chronological record
- (c) Account is the basis of classification of data within the ledger
- (d) Process of recording journal is called journalizing and recording in ledger is called posting

15. Issued a cheque to pay rent Rs.10,000. The account to be debited is
- (a) Rent account (b) Bank account  
(c) Creditors account (d) Rent receivable account
16. Cash Book does not record
- (a) Cash transactions (b) Credit transactions  
(c) Contra Entries (d) Cash payments to acquire assets
17. Credit balance of bank account in cash book shows
- (a) Overdraft (b) Cash deposited in our bank  
(c) Cash withdrawn from bank (d) None of these
18. The subject of finance has been traditionally classified into:
- (a) National Finance and International Finance (b) Surplus Finance and Deficit Finance  
(c) Cash Finance and Credit Finance (d) Public Finance and Private Finance
19. This is not a method for providing depreciation
- (a) Fund Method (b) Straight Line Method  
(c) Accounting Method (d) Annuity Method
20. This is not a feature of the Receipts and Payments Account
- (a) It commences with the opening balance of cash in hand/at bank  
(b) All cash transactions will be reflected in the account  
(c) Only actual cash transactions will be shown in the account  
(d) It shows whether transactions for the accounting period resulted in a surplus or a deficit

**Fill in the blanks**

21. To the extent the expenditure results in higher capacity for earnings, it is ----- expenditure.
- (a) Capital (b) Revenue  
(c) Surplus (d) deficit
22. Revenue recognition is mainly concerned with the -----of recognition of revenue in the statement of profit and loss of an enterprise.
- (a) Extent (b) Percentage  
(c) Timing (d) proportion
23. The Cash Book shows a balance of Rs 33,000, whereas the Pass Book shows a balance of Rs39,930. This is the result of -----
- (a) cheques deposited but not collected (b) cheques issued but not presented  
(c) bank charges debited (d) an erroneous debit in the Pass Book

24. "Salary paid to Ram has been debited to his account" This contains.-----
- (a) an error of principle                      (b) no error  
(c) an error of commission                  (d) a compensating error
25. Rs 3500 paid as wages for erecting a machine should be debited to -----
- (a) Wages account                              (b) Capital account  
(c) Machinery account                        (d) Repairs account
26. On purchase of old furniture, amount of Rs5000 spent on it repairs should be debited to-----
- (a) Repairs account                            (b) Office expenses account  
(c) Cash account                                (d) Furniture account
27. Sale of office furniture should be credited to -----
- (a) Sales account                                (b) Cash Account  
(c) Depreciation account                    (d) Office equipment account
28. A person that money or cheque is paid to is called the -----
- (a) Payee                      (b) payer                      (c) Drawee                      (d) drawer
29. Method of charging depreciation should remain unchanged from year to year. This is called --
- (a) Going concern concept                      (b) Consistency convention  
(c) Conservatism convention                      (d) Accounting year concept
30. The preparation of a trial balance helps in -----
- (a) Locating errors of omission                      (b) Locating errors of commission  
(c) Locating errors of principle                      (d) Locating clerical errors

**Select the odd man out**

31. (a) Goodwill      (b) Bank balance      (c) Motor vehicles      (d) Repairs
32. (a) Taxes              (b) Loans              (c) Fees              (d) Rents
33. (a) The overhauling expenses of machines  
(b) The cost of annual inspection of a machine to establish its usefulness  
(c) Expenses incurred to make alterations in a machine before it is used so that it will work properly  
(d) Cost of repainting machines
34. (a) Painting expenses      (b) Expenses incurred for air-conditioning Secretary's office room  
(c) Paper purchased for use as stationery              (d) Loss on investments
35. Security Deposit received is:      (a) Income              (b) Expenditure              (c) Liability              (d) Asset
36. (a) Balance Sheet              (b) Cash Book              (c) Journal Book              (d) Ledger

37. (a) Current charges            (b) Depreciation            (c) Salaries            (d) Repairs
38. (a) Bank reconciliation statement can be prepared without adjusting cash book balance  
 (b) Bank reconciliation statement can be prepared after adjusting cash book balance  
 (c) After preparation of Bank reconciliation statement, there will not be any difference between cash book and pass book  
 (d) After preparation of Bank reconciliation statement, there may remain difference between cash book and pass book
39. (a) Depreciation is tool to assess the diminution in the market value of the assets  
 (b) Depreciation is a permanent, continuing and gradual shrinkage in book value of fixed assets  
 (c) Depreciation is allocated so as to charge fair proportion of depreciable amount in each accounting period during the expected useful life of the asset  
 (d) Depreciation includes amortization of assets whose useful life is pre-determined
40. (a) Depreciation may be due to wear and tear.  
 (b) Depreciation may be due to expiration of legal rights.  
 (c) Depreciation may be due to obsolescence.  
 (d) Depreciation may be due to devaluation of exchange rates.

## **PART II: COMPUTER KNOWLEDGE**

(Select the most appropriate answer)

41. Digital Computers were developed for a real need in:
- (a) Scientific Research            (b) Business Applications  
 (c) Defense Applications            (d) Weather forecasting
42. IP4 and IP6 network protocols work with:
- (a) 62 and 256 bit addresses            (b) 32 and 128 bit addresses  
 (c) 128 and 32 bit addresses            (d) 64 and 32 bit addresses
43. Processing Power of CPU is mainly governed by:
- (a) Word Size and Clock speed            (b) Speed of Memory used  
 (c) Instructions per second            (d) Instruction Set Optimization
44. Minimal Word Size for a practical computer is:
- (a) 16 bits            (b) 8 bits            (c) 4 bits            (d) 32 bits
45. First popular Higher Level Language was:
- (a) BASIC            (b) COBOL            (c) FORTRAN            (d) PASCAL
46. An Android is:
- (a) An operating system for server computer            (b) a programming language  
 (c) An advanced robotic software            (d) Operating system for mobile phones and tablets

47. First CPU chip was:
- (a) Intel 8085      (b) Intel 8080      (c) MOS Tech 6502      (d) Intel 4004
48. For receipt printing dot matrix printers are preferred because:
- (a) Low consumable cost and facility for carbon copies    (b) high speed and low noise  
(c) Printing on continuous stationary and low noise      (d) none of the above
49. Real time application example is:
- (a) Net Banking Systems      (b) Ticket Reservation Systems  
(c) Flight Navigation Controls    (d) World Wide Web (Internet)
50. Defragmenting a Hard disk is actually for:
- (a) Re-allocating files for compacting free blocks      (b) Cleaning free blocks  
(c) Retrieving lost blocks and clusters      (d) Connectivity checking of clusters
51. Computer LAN is usually setup for sharing:
- (a) Files and printer resources      (b) CPU and memory resources  
(c) Mail and message received only    (d) Central database and applications
52. Network Printers use:
- (a) Ethernet interface and even local disks      (b) USB interface also  
(c) Standard parallel interface with line driver    (d) Specialized cables and connectors.
53. LAN based Computing is usually:
- (a) Server Centric    (b) Client Centric    (c) Synchronized    (d) Distributed
54. TCP/IP needs:
- (a) 3 layer architecture      (b) 5 layer architecture  
(c) 7 layer System architecture    (d) 4 layer architecture
55. ISDN Service Connection for Internet is better than ordinary Dialup system because:
- (a) Better bandwidths / speeds only      (b) Concurrent data & voice support  
(c) Less expensive than ordinary dialup    (d) Better quality of service and reliability
56. In peripheral interfacing, Plug & Play means:
- (a) Automatic driver loading for new devices    (b) Dynamic configuration facility  
(c) Dynamic kernel modification facility      (d) Automatic device identification
57. Ping is a command used for:
- (a) Checking IP Address validity  
(b) Checking computer communication hardware and networking components.  
(c) Checks network cabling performance  
(d) Checking IP address and network connectivity

58. Cable Modems are to be connected usually to:

- (a) Any Serial Port              (b) I/O Bus directly   (c) USB Port   (d) Ethernet Port

59. Windows 2000 server can be installed on:

- (a) NTFS partition only              (b) Enhanced FAT partition only  
(c) On both FAT and NTFS partitions   (d) Only on SATA / SCSI disks

60. Proxy servers are used to provide:

- (a) Web service to multiple users on a LAN setup  
(b) IP address masking for local nodes from WEB  
(c) Web service to multiple LAN segments              (d) Load sharing for certain applications

### **PART III: GENERAL KNOWLEDGE**

61. Which is the famous Constitution Amendment relating to Panchayats?

- (a) 72<sup>nd</sup> Amendment              (b) 75<sup>th</sup> Amendment   (c) 74<sup>th</sup> Amendment   (d) 73<sup>rd</sup> Amendment

62. When did the first elected Panchayats take charge in Kerala after the enactment of the Kerala Panchayat Raj Act, 1994?

- (a) August 15      (b) November 1      (c) October 2              (d) January 26

63. How many Standing Committees are there in each Grama Panchayat?

- (a) One              (b) Two      (c) Three              (d) Four

64. Who is the Chief Executive Authority of a Panchayat?

- (a) President   (b) Secretary   (c) Director of Panchayats   (d) Standing Committee Chairman

65. Who is the author of “My Experiments with Truth”?

- (a) M.K.Gandhi   (b) Jawaharlal Nehru   (c) Swami Vivekananda   (d) R.K.Narayan

66. What is the name of the famous novel written by Cervantes?

- (a) 1984   (b) Moby Dick              (c) Don Quixote   (d) A Mid Summer Night's Dream

67. Which is the novel in which Karutthamma is the leading female character?

- (a) Oru Vazhiyum Kure Nizhalukalum              (b) Thottiyude Makan  
(c) Rowdy              (d) Chemmeen

68. What is the name of the protest movement in the USA which has been in news recently?

- (a) March to White House   (b) Occupy Wall Street  
(c) Brooklyn Bridge March   (d) War on Corruption

69. Where was the recent ASEAN Summit held?  
(a) Beijing (b) Singapore (c) Bali (d) Kuala Lumpur
70. Who is the present Comptroller and Auditor-General of India?  
(a) Markandeya Katju (b) Vinod Rai (c) V.K.Saraswat (d) Vijay Mallya
71. Who hit the record of his fifth century at Eden Gardens recently?  
(a) V.V.S.Laxman (b) Rahul Dravid (c) Sachin Tendulkar (d) M.S.Dhoni
72. For acting in which film Salim Kumar won the national award for the Best Actor?  
(a) Veeraputhran (b) Adaminte Makan Abu (c) Makaramanju (d) Neythukaran
73. The famous film Pather Panchali was based on the novel written by  
(a) Bimal Mitra (b) Bankim Chandra Chattopadhyay  
(c) Tarashanker Banerjee (d) Bibhutibhusan Bandyopadhyay
74. What is the population of India according to 2011 Census?  
(a) 101 Crores (b) 111 Crores (c) 121 Crores (d) 131 Crores
75. Which of the following is an east flowing river?  
(a) Bharathappuzha (b) Bhavanippuzha (c) Chalakkudippuzha (d) Manimalayar