

Bihar STET

**Previous Year Paper
(Commerce)
21 May, 2023 Shift 1**

CANDIDATE RESPONSE SHEET
STET Commerce

Candidate Name:	Roll Number:
Shift: 1	Date: 21/05/2023
Time: 12:00 PM - 02:30 PM	Duration: 150 Minute(s)

Section - Financial Accounting

Question 1	Question Id : 2
Users of Single Entry System are:	
Answer :	Option Id
(A) Big Business Houses	☐ 2001
(B) Government Companies	☐ 2002
(C) Small Traders	☒ 2003
(D) None of these	☐ 2004
Right Answer	Right Option Id
Small Traders	2003

Question 2	Question Id : 12
The importance of accounting concept is:-	
Answer :	Option Id
(A) For Investors	☐ 12001
(B) For Accountants	☐ 12002
(C) For Auditors	☐ 12003
(D) All of these	☒ 12004
Right Answer	Right Option Id
For Investors	12001

Question 3	Question Id : 10
For a non-trading Concern honorarium is:	
Answer :	Option Id
(A) Income	☐ 10001
(B) Asset	☐ 10002
(C) Expenditure	☒ 10003
(D) None of these	☐ 10004

Right Answer	Right Option Id
Expenditure	10003
Question 4	Question Id : 5
Royalty A/c is.....in the books of lessee:	
Answer :	Option Id
(A) Debited	☒ 5001
(B) Credited	☐ 5002
(C) Debited and Credited both	☐ 5003
(D) None of these	☐ 5004
Right Answer	Right Option Id
Debited and Credited both	5003
Question 5	Question Id : 9
Under Instalment Payment System, in the books of buyer----- is prepared.	
Answer :	Option Id
(A) Vendor's Account	☒ 9001
(B) purchaser's Account	☐ 9002
(C) Sales Account	☐ 9003
(D) Provision for bad and doubtful debt Account	☐ 9004
Right Answer	Right Option Id
Vendor's Account	9001
Question 6	Question Id : 14
Which of these accounts show credit balance?	
Answer :	Option Id
(A) Capital Account	☐ 14001
(B) Sales Account	☐ 14002
(C) Rent Received A/C	☐ 14003
(D) All	☒ 14004
Right Answer	Right Option Id
Sales Account	14002
Question 7	Question Id : 8
The amount paid at the time of hire purchase agreement is known as:	

Answer :	Option Id
(A) Instalment	☐ 8001
(B) Hire Purchase Price	☒ 8002
(C) cash Price	☐ 8003
(D) Down Payment	☐ 8004
Right Answer	Right Option Id
Down Payment	8004

Question 8	Question Id : 6
Loss arising out of partner's insolvency can be recouped from-----	
Answer :	Option Id
(A) Solvent partner	☐ 6001
(B) The firm itself	☐ 6002
(C) Nominal partner	☐ 6003
(D) All the above	☒ 6004
Right Answer	Right Option Id
Solvent partner	6001

Question 9	Question Id : 11
Goodwill is a:-	
Answer :	Option Id
(A) Intangible assets	☒ 11001
(B) Tangible assts	☐ 11002
(C) Investment	☐ 11003
(D) None of these	☐ 11004
Right Answer	Right Option Id
Intangible assets	11001

Question 10	Question Id : 4
Dependent Branch is that which:	
Answer :	Option Id
(A) Purchases own goods	☐ 4001
(B) Purchases goods in less quantity	☐ 4002
(C) Received goods from Head Office	☒ 4003

5/28/23, 3:47 PM	Report
(D) Purchases goods from market and H.O	4004
Right Answer	Right Option Id
Purchases own goods	4001
Question 11	Question Id : 3
Unallocated expenses are:	
Answer :	Option Id
(A) Direct Wages	☒ 3001
(B) Director's Fee	3002
(C) Sales Commission	3003
(D) Advertisement Expenses	3004
Right Answer	Right Option Id
Director's Fee	3002
Question 12	Question Id : 1
The Characteristics of Accounting are	
Answer :	Option Id
(A) Recording	1001
(B) Classifying	1002
(C) Summarising	1003
(D) All of these	☒ 1004
Right Answer	Right Option Id
All of these	1004
Question 13	Question Id : 7
On dissolution of a firm-----Should be prepared	
Answer :	Option Id
(A) Realisation Account	☒ 7001
(B) Cash Account	7002
(C) Partner's Capital Account	7003
(D) Partners' Loan Account	7004
Right Answer	Right Option Id
Cash Account	7002

Question 14		Question Id : 13	
Trial Balance discloses:-			
Answer :		Option Id	
(A) Errors of ommission	☐	13001	
(B) Errors of commission	☐	13002	
(C) Errors of principle	☒	13003	
(D) Errors of balance	☐	13004	
Right Answer		Right Option Id	
Errors of principle		13003	

Question 15	Question Id : 15	
Recording is made in journal proper of		
Answer :	Option Id	
(A) Opening Entries	☐	15001
(B) Closing Entries	☐	15002
(C) Adjusting Entries	☐	15003
(D) All of the the above	☒	15004
Right Answer	Right Option Id	
Opening Entries	15001	

Section - Auditing

Question 16		Question Id : 17	
Under which Act charitable trust have been established			
Answer :		Option Id	
(A) Indian trust Act, 1882	☒	17001	
(B) Indian companies Act, 2013	☐	17002	
(C) Partnership Act	☐	17003	
(D) None of above	☐	17004	
Right Answer		Right Option Id	
Indian trust Act, 1882		17001	

Question 17

Question Id : 22

Under over all checking :

Answer :	Option Id
(A) All books of accounts are examined	☐ 22001
(B) All methods of checking are used	☐ 22002
(C) Both (i) and (ii)	☒ 22003
(D) None of these	☐ 22004
Right Answer	Right Option Id
All methods of checking are used	22002

Question 18	Question Id : 23
Objects of Internal check is:	
Answer :	Option Id
(A) Determination of Responsibility	☐ 23001
(B) Prevention of Errors and Fraud	☐ 23002
(C) Increase in efficiency	☐ 23003
(D) All of these	☒ 23004
Right Answer	Right Option Id
All of these	23004

Question 19	Question Id : 24
Under which Act Auditing is compulsory:	
Answer :	Option Id
(A) Partnership Act, 1932	☐ 24001
(B) Indian companies Act, 1956	☒ 24002
(C) Both (i) and (ii)	☐ 24003
(D) None of these	☐ 24004
Right Answer	Right Option Id
Indian companies Act, 1956	24002

Question 20	Question Id : 21
Due to lack of Audit evidence, an auditor issues which of the following reports:	
Answer :	Option Id
(A) Qualified	☐ 21001
(B) Unqualified	☐ 21002
(C) Disclaimer of opinion	☒ 21003

(D) None of these	21004
Right Answer	Right Option Id
Disclaimer of opinion	21003

Question 21	Question Id : 20
Sec.52 of companies Act 2013 is associated with:	
Answer :	Option Id
(A) Issue of share at premium	20001
(B) Issue of share at discount	20002
(C) Issue of share at pan	☒ 20003
(D) None of these	20004
Right Answer	Right Option Id
Issue of share at premium	20001

Question 22	Question Id : 16
Which of the following is fictious asset:	
Answer :	Option Id
(A) Goodwill	16001
(B) Copying	☒ 16002
(C) Priliminary Expenses	16003
(D) None of these	16004
Right Answer	Right Option Id
Priliminary Expenses	16003

Question 23	Question Id : 18
An auditor is found guilty of making untrue statement in prospectus, this liability will be?	
Answer :	Option Id
(A) Criminal liability	18001
(B) Civil Liability	18002
(C) Other liability	☒ 18003
(D) None of these	18004
Right Answer	Right Option Id
Criminal liability	18001

Question 24	Question Id : 19
Which one is considered disqualified for appointment as an auditor?	
Answer :	Option Id
(A) Guarantee in excess of 1,00,000	☐ 19001
(B) Provided guaranee	☐ 19002
(C) Guarantee in excess of 5,00,000	☒ 19003
(D) Provided guarantee less than 5,00,000	☐ 19004
Right Answer	Right Option Id
Guarantee in excess of 1,00,000	19001

Question 25	Question Id : 25
Which one of the following is correct:	
Answer :	Option Id
(A) Auditing is the backbone of vouching	☐ 25001
(B) vouching is the backbone of Auditing	☒ 25002
(C) vouching is the backbone of accounting	☐ 25003
(D) none of these	☐ 25004
Right Answer	Right Option Id
vouching is the backbone of Auditing	25002

Section - Business Law

Question 26	Question Id : 30
In bailment possession is transferred	
Answer :	Option Id
(A) Permanently	☒ 30001
(B) temporary	☐ 30002
(C) independently use	☐ 30003
(D) Question does not arise	☐ 30004
Right Answer	Right Option Id
temporary	30002

Question 27	Question Id : 28
Under the consumer protection act 1986 what is the limitation period for admitting a complaint	

Answer :	Option Id
(A) 1 year	☐ 28001
(B) 2 year	☒ 28002
(C) 3 year	☐ 28003
(D) 4 year	☐ 28004
Right Answer	Right Option Id
2 year	28002

Question 28	Question Id : 32
Parties in a bill of exchange are :	
Answer :	Option Id
(A) 3	☒ 32001
(B) 4	☐ 32002
(C) 5	☐ 32003
(D) 2	☐ 32004
Right Answer	Right Option Id
3	32001

Question 29	Question Id : 27
Consideration in negotiability is	
Answer :	Option Id
(A) Implied	☐ 27001
(B) Not implied	☐ 27002
(C) To be Proved	☒ 27003
(D) None of these	☐ 27004
Right Answer	Right Option Id
Implied	27001

Question 30	Question Id : 35
The object of law of contract is to ensure:	
Answer :	Option Id
(A) Right created by a contract are honoured	☐ 35001
(B) Expectations created by the promises of the parties are fulfilled	☐ 35002
(C) legal remedies are available to an aggrieved party	☐ 35003

(D) All above	35004
Right Answer	Right Option Id
All above	35004

Question 31	Question Id : 29
Consumer protection Act applies:	
Answer :	Option Id
(A) on goods	☐ 29001
(B) on services	☐ 29002
(C) on restrictive trade practice	☐ 29003
(D) all of the above	29004
Right Answer	Right Option Id
all of the above	29004

Question 32	Question Id : 26
The maximum number of partner in banking business can be	
Answer :	Option Id
(A) 2	☐ 26001
(B) 4	☐ 26002
(C) 8	☐ 26003
(D) 10	26004
Right Answer	Right Option Id
10	26004

Question 33	Question Id : 33
Under contract of sale of Goods Act, goods means:	
Answer :	Option Id
(A) Movable goods	☐ 33001
(B) Immovable goods	☐ 33002
(C) Money	☐ 33003
(D) All of the above	33004
Right Answer	Right Option Id
Movable goods	33001

Question 34		Question Id : 34	
A proposal when accepted becomes:			
Answer :		Option Id	
(A) A promise	☐	34001	
(B) An agreement	☐	34002	
(C) Both A and B	☒	34003	
(D) None of the above	☐	34004	
Right Answer		Right Option Id	
A promise		34001	

Question 35	Question Id : 31		
Which of the following is an example of existing goods:			
Answer :			Option Id
(A) Specific goods	☒		31001
(B) Ascertained goods	☐		31002
(C) Both a and b	☐		31003
(D) None of the above	☐		31004
Right Answer			Right Option Id
Both a and b			31003

Section - Corporate Accounting

Question 36	Question Id : 40	
Which of the following is not a Mandatory books of account of Life Insurance Companies:		
Answer :	Option Id	
(A) Register of Insurance holders	☐	40001
(B) Register of claims	☐	40002
(C) Register of life liceuce holder & insurance Agent	☐	40003
(D) General Loan Book	☒	40004
Right Answer	Right Option Id	
General Loan Book	40004	

Question 37

Question Id : 41

A gradual and permanent decrease in the value of assets from any cause is called:

Answer :	Option Id
(A) Depreciation	☒ 41001
(B) Expouse	☐ 41002
(C) Loss	☐ 41003
(D) None of these	☐ 41004
Right Answer	Right Option Id
Depreciation	41001

Question 38	Question Id : 47
Preference shareholders receive_____	
Answer :	Option Id
(A) Fixed rate of interest	☒ 47001
(B) Flexible rate of interest	☐ 47002
(C) Flexible rate of dividend	☐ 47003
(D) Fixed rate of dividend	☐ 47004
Right Answer	Right Option Id
Flexible rate of dividend	47003

Question 39	Question Id : 45
As per Section 198 of the Companies Act, 2013 while calculating net profit for managerial remuneration, if gross profit is starting point then which of the following is allowed to deducted –	
Answer :	Option Id
(A) Loss of a capital natures	☒ 45001
(B) Voluntarily compensation	☐ 45002
(C) Director's seating fee	☐ 45003
(D) Super-tax on the income	☐ 45004
Right Answer	Right Option Id
Director's seating fee	45003

Question 40	Question Id : 50
To whom the bonus shares or rights shares can be issued?	
Answer :	Option Id
(A) equity shareholders	☒ 50001
(B) preference shareholders	☐ 50002

(C) both (A) and (B)	50003
(D) neither (A) and (B)	50004
Right Answer	Right Option Id
equity shareholders	50001

Question 41	Question Id : 46
The balance in capital redemption reserve is available for -	
Answer :	Option Id
(A) Issue of fully paid-up bonus shares	46001
(B) Redemption of preference shares	46002
(C) Redemption of debentures	46003
(D) All of the above	☒ 46004
Right Answer	Right Option Id
Issue of fully paid-up bonus shares	46001

Question 42	Question Id : 39
Computers have taken on hire by a business for a period of twelve months should be classified as:-	
Answer :	Option Id
(A) Current assets	39001
(B) Intangible assets	39002
(C) Deferred revenue expenditure	☒ 39003
(D) Not an asset	39004
Right Answer	Right Option Id
Not an asset	39004

Question 43	Question Id : 49
A public limited company cannot issue:	
Answer :	Option Id
(A) Equity shares	49001
(B) Preference shares	49002
(C) Sweat Equiy shares	☒ 49003
(D) Deferred share	49004
Right Answer	Right Option Id
Deferred share	49004

Question 44

Every banking company prepares its find account each year as on.....

Answer :

(A) 31 st December

(B) 31 st March

(C) 31 st July

(D) None of the above

Option Id

☐ 36001

☒ 36002

☐ 36003

☐ 36004

Right Answer

31 st March

Right Option Id

36002

Question 45

Net Assets plus goodwill is:

Answer :

(A) Total Assets

(B) Capital Reserve

(C) Purchases Consideration

(D) Share Capital

Option Id

☒ 37001

☐ 37002

☐ 37003

☐ 37004

Right Answer

Purchases Consideration

Right Option Id

37003

Question 46

Which of the following cannot be utilized for creating Capital Redemption Reserve?

Answer :

(A) Profit and Loss A/C

(B) General Reserve

(C) Reserve Fund

(D) Share premium

Option Id

☒ 48001

☐ 48002

☐ 48003

☐ 48004

Right Answer

Share premium

Right Option Id

48004

Question 47

Those preferences shares which do not carry the right of share in excess profit are know as...

Answer :

(A) Irredeemable

Option Id

☐ 44001

5/28/23, 3:47 PM	Report	
(B) Non-cumulative		44002
(C) Non-convertible	☒	44003
(D) Non-participating		44004
Right Answer		Right Option Id
Non-participating		44004
Question 48		Question Id : 42
Which of the following account is debited when an assets is depreciated:		
Answer :		Option Id
(A) Depreciation	☒	42001
(B) Assets		42002
(C) Profit & Loss		42003
(D) None of these		42004
Right Answer		Right Option Id
Depreciation		42001
Question 49		Question Id : 38
Internal Reconstruction is governed by section.....		
Answer :		Option Id
(A) 61		38001
(B) 801		38002
(C) 804	☒	38003
(D) 809		38004
Right Answer		Right Option Id
61		38001
Question 50		Question Id : 43
Amalgamation of the company relates to:		
Answer :		Option Id
(A) Starting a new business		43001
(B) Liguidation of company		43002
(C) Reconstrucation of company	☒	43003
(D) Liguidation of old company		43004

Right Answer	Right Option Id
Liquidation of old company	43004

Section - Cost Accounting

Question 51	Question Id : 56
When actual loss is less than the expected loss there is -----	
Answer :	Option Id
(A) Extra Ordinary Loss	☐ 56001
(B) Abnormal loss	☐ 56002
(C) Normal Loss	☒ 56003
(D) None of these	☐ 56004
Right Answer	Right Option Id
Normal Loss	56003

Question 52	Question Id : 54
Works cost is also known as:	
Answer :	Option Id
(A) Manufacturing cost	☐ 54001
(B) Cost of production	☒ 54002
(C) Total cost	☐ 54003
(D) All of the above	☐ 54004
Right Answer	Right Option Id
Manufacturing cost	54001

Question 53	Question Id : 60
The centre point of cost Audit is:	
Answer :	Option Id
(A) office	☐ 60001
(B) factory	☒ 60002
(C) Government	☐ 60003
(D) none of these	☐ 60004
Right Answer	Right Option Id
factory	60002

Question 54	Question Id : 55
Advertisement expenses allocated on the basis of which ratio:	
Answer :	Option Id
(A) Purchase	☐ 55001
(B) Cash	☐ 55002
(C) Time	☒ 55003
(D) Sales	☐ 55004
Right Answer	Right Option Id
Sales	55004

Question 55	Question Id : 57
Classification of cost is useful	
Answer :	Option Id
(A) To find gross profit	☐ 57001
(B) To find net profit	☐ 57002
(C) To identity cost	☒ 57003
(D) None of these	☐ 57004
Right Answer	Right Option Id
To identity cost	57003

Question 56	Question Id : 53
Job order costing method is applicable for	
Answer :	Option Id
(A) Mass production articles	☐ 53001
(B) Manfuacture of smiliar articles in batches.	☐ 53002
(C) Manufacture as per customer's specific order	☒ 53003
(D) None of these	☐ 53004
Right Answer	Right Option Id
Manufacture as per customer's specific order	53003

Question 57	Question Id : 52
Contract costing is not used in-----	
Answer :	Option Id
(A) Ship building	☐ 52001

(B) Civil Construction		52002
(C) Automobiles	☒	52003
(D) Construction of Bridges		52004
Right Answer		Right Option Id
Automobiles		52003

Question 58	Question Id : 58
Through financial account, we can not get accurate answer of the following question:	
Answer :	Option Id
(A) Selling price can be increased, if yes then to what extent	58001
(B) To what extent the production expenses can be reduced	58002
(C) Classification and analysis of Expense	58003
(D) Above all	☒ 58004
Right Answer	Right Option Id
Above all	58004

Question 59	Question Id : 59
Financial and cost accounting both are based on:	
Answer :	Option Id
(A) Single Entry system	59001
(B) Double entry system	☒ 59002
(C) Indian entry system	59003
(D) None of these	59004
Right Answer	Right Option Id
Double entry system	59002

Question 60	Question Id : 51
Materials can be treated as the following:	
Answer :	Option Id
(A) Cash	51001
(B) Inventory	51002
(C) Both of them	☒ 51003
(D) None of these	51004

Right Answer	Right Option Id
Both of them	51003

Section - Management Accounting

Question 61	Question Id : 70
The main aim of any business activity is to _____	
Answer :	Option Id
(A) Earn Profit	☒ 70001
(B) CSR	☐ 70002
(C) Environment enrichment	☐ 70003
(D) employee welfare	☐ 70004
Right Answer	Right Option Id
Earn Profit	70001

Question 62	Question Id : 75
when is a physical inventory usually taken?	
Answer :	Option Id
(A) When goods are not being sold or received	☐ 75001
(B) When the company has its greatest amount of inventory	☐ 75002
(C) When the company has its greatest amount of inventory and at the end of the company's fiscal year	☒ 75003
(D) At the end of the company's fiscal year	☐ 75004
Right Answer	Right Option Id
At the end of the company's fiscal year	75004

Question 63	Question Id : 67
Liquid asset includes	
Answer :	Option Id
(A) Cash	☐ 67001
(B) Cash and debtors	☐ 67002
(C) Cash Debtors Market and section	☒ 67003
(D) None of these	☐ 67004
Right Answer	Right Option Id
Cash Debtors Market and section	67003

Question 64	Question Id : 62
Cash from Operating Activities consist of	
Answer :	Option Id
(A) Operational Net Profit	☐ 62001
(B) Decrease in Current Assets	☐ 62002
(C) Increase in Current Liabilities	☐ 62003
(D) All of the above	☒ 62004
Right Answer	Right Option Id
All of the above	62004

Question 65	Question Id : 63
Increase in amount of Debtors results in:	
Answer :	Option Id
(A) Decrease in cash	☒ 63001
(B) Increase in cash	☐ 63002
(C) No change in cash	☐ 63003
(D) Decrease in working capital	☐ 63004
Right Answer	Right Option Id
No change in cash	63003

Question 66	Question Id : 69
Comparative statements are also known as:	
Answer :	Option Id
(A) Dynamic Analysis	☒ 69001
(B) horizontal Analysis	☐ 69002
(C) Vertical Analysis	☐ 69003
(D) external Analysis	☐ 69004
Right Answer	Right Option Id
horizontal Analysis	69002

Question 67	Question Id : 68
Statutory Financial Statement Includes:	
Answer :	Option Id
(A) Auditors Report	☒ 68001

(B) Chairman Speech	68002
(C) Balance Sheet	68003
(D) All the above	68004

Right Answer	Right Option Id
All the above	68004

Question 68	Question Id : 73
-------------	------------------

Shortage costs of inventory include:

Answer :	Option Id
(A) Lost profit on sale	73001
(B) Future loss of profit due to loss of customer goodwill	73002
(C) Costs due to production stoppage due to shortage of raw materials	73003
(D) All of the above	☒ 73004

Right Answer	Right Option Id
All of the above	73004

Question 69	Question Id : 71
-------------	------------------

Liquidity and profitability bears _____ relationship

Answer :	Option Id
(A) Adverse	71001
(B) Inverse	71002
(C) Direct	☒ 71003
(D) Indirect	71004

Right Answer	Right Option Id
Inverse	71002

Question 70	Question Id : 61
-------------	------------------

Ratios provide basis for:

Answer :	Option Id
(A) Inter-firm comparison	61001
(B) Intra-firm comparison	☒ 61002
(C) Both 'a' and 'b'	61003
(D) None of these	61004

Right Answer

Both 'a' and 'b'

Right Option Id

61003

Question 71

Question Id : 65

Create constraints on the reliability of statements:

Answer :

Option Id

(A) Cost-benefit analysis

☐

65001

(B) Timeliness

☐

65002

(C) Balance between qudtitative characteristics

☐

65003

(D) All of these

☒

65004

Right Answer

Right Option Id

All of these

65004

Question 72

Question Id : 74

Which of the following technique can be used for inventory control?

Answer :

Option Id

(A) Standard Costing

☐

74001

(B) ABC Analysis

☐

74002

(C) Integrated Accounting System

☒

74003

(D) All of the above

☐

74004

Right Answer

Right Option Id

ABC Analysis

74002

Question 73

Question Id : 72

Liquidity Ratio in management accounting is _____

Answer :

Option Id

(A) Capital Gearing Ratio, Debt-Equity Ratio and proprietary ratio

☐

72001

(B) Quick Ratio

☒

72002

(C) Stock turnover Ratio; Debt Ratio . Turnover ratio

☐

72003

(D) Return On investments; Return on equity capital

☐

72004

Right Answer

Right Option Id

Quick Ratio

72002

Question 74

Question Id : 64

Funds flow statement and cash flow statement are one and the same.

Answer :	Option Id
(A) True	☐ 64001
(B) False	☐ 64002
(C) Partly true	☒ 64003
(D) The statement is irrelevant	☐ 64004
Right Answer	Right Option Id
False	64002

Question 75	Question Id : 66
will Good is:	
Answer :	Option Id
(A) Liquid asset	☐ 66001
(B) Fixed asset	☒ 66002
(C) Fictitious assets	☐ 66003
(D) Current asset	☐ 66004
Right Answer	Right Option Id
Fictitious assets	66003

Section - Income: Tax

Question 76	Question Id : 80
Deduction on interest on loan for higher educational under Section 80 E is permissible-	
Answer :	Option Id
(A) 20000	☒ 80001
(B) 25000	☐ 80002
(C) 30000	☐ 80003
(D) No limit	☐ 80004
Right Answer	Right Option Id
No limit	80004

Question 77	Question Id : 83
CGST and SGST are levied as a part of which purchase?	
Answer :	Option Id
(A) Intra state	☐ 83001
(B) Inter-state	☐ 83002

(C) Both 'a' and 'b'		83003
(D) none of these	☐	83004
Right Answer		Right Option Id
Intra state		83001

Question 78	Question Id : 77
Types of GST are:-	
Answer :	Option Id
(A) Central GST (CGST)	☐ 77001
(B) State Government (SGST)	☐ 77002
(C) Union territories	☐ 77003
(D) All of these	77004
Right Answer	Right Option Id
All of these	77004

Question 79	Question Id : 81
Which of the following allowances is free from income tax?-	
Answer :	Option Id
(A) Dearness allowance	☐ 81001
(B) City compensatory allowance	☐ 81002
(C) Foreign allowance	☐ 81003
(D) Medical allowance	81004
Right Answer	Right Option Id
Foreign allowance	81003

Question 80	Question Id : 85
Rate of income tax is fixed under:-	
Answer :	Option Id
(A) The Income tax Act	85001
(B) The Finance Act	☐ 85002
(C) An ordinance	☐ 85003
(D) Notification of C.B.D.T	☐ 85004
Right Answer	Right Option Id
The Finance Act	85002

Question 81	Question Id : 82
assesseees have been divided on the basis of their residence?	
Answer :	Option Id
(A) Indian and Foreigners	☐ 82001
(B) Resident and Non-resident Indians	☐ 82002
(C) Resident, Not-ordinorily resident and Non-resident	☒ 82003
(D) Persons, Firms and companies	☐ 82004
Right Answer	Right Option Id
Resident, Not-ordinorily resident and Non-resident	82003

Question 82	Question Id : 76
The chair of GST council is:	
Answer :	Option Id
(A) Nominated by the Govt.	☐ 76001
(B) Nominated by the GST Council	☐ 76002
(C) Union Finance Minister	☒ 76003
(D) None of these	☐ 76004
Right Answer	Right Option Id
Union Finance Minister	76003

Question 83	Question Id : 79
Tax free incomes is:	
Answer :	Option Id
(A) Agricultural income	☐ 79001
(B) Foreign allowance	☐ 79002
(C) Dividend form indian company	☐ 79003
(D) All of these	☒ 79004
Right Answer	Right Option Id
All of these	79004

Question 84	Question Id : 84
When the goods are supplied the input tax reversed?	
Answer :	Option Id
(A) To the extent of credit taken	☒ 84001

5/28/23, 3:47 PM	Report
(B) No	84002
(C) To the extent of the value of goods	84003
(D) None of these	84004

Right Answer	Right Option Id
To the extent of credit taken	84001

Question 85	Question Id : 78
--------------------	-------------------------

Types of assessee on the basis of residence are:

Answer :	Option Id
(A) Persons who are resident in India	78001
(B) Persons who are not ordinarily resident in India	78002
(C) Persons who are non-resident	78003
(D) All of them	☒ 78004

Right Answer	Right Option Id
All of them	78004

Section - Business Mathematics and Statistics

Question 86	Question Id : 95
--------------------	-------------------------

Which of the following is Not a Measure of control tendency?

Answer :	Option Id
(A) Percentile	95001
(B) Quartile	☒ 95002
(C) Standard deviation	95003
(D) Mode	95004

Right Answer	Right Option Id
Standard deviation	95003

Question 87	Question Id : 97
--------------------	-------------------------

$\frac{d}{dx}(\sin^{-1}x + \cos^{-1}x) = ?$

Answer :	Option Id
(A) $\frac{2}{1+x^2}$	97001

(B) 0	97002
(C) 2	97003
(D) 1	☒ 97004
Right Answer	Right Option Id
0	97002

Question 88	Question Id : 86
Value of b in the trend line $Y=a+b$ axis:-	
Answer :	Option Id
(A) Zero	86001
(B) Positive	86002
(C) Negative	86003
(D) Positive and Negative	☒ 86004
Right Answer	Right Option Id
Positive and Negative	86004

Question 89	Question Id : 88
Karl Pearson was a famous:-	
Answer :	Option Id
(A) Scientist	88001
(B) Economist	☒ 88002
(C) Journalist	88003
(D) Biologist	88004
Right Answer	Right Option Id
Biologist	88004

Question 90	Question Id : 91
An Index Number is used-	
Answer :	Option Id
(A) To measure changes in variables over a period of time	91001
(B) To measure changes in quantity	91002
(C) To measure changes in demand	☒ 91003
(D) To measure changes in Price	91004

Right Answer

To measure changes in variables over a period of time

Right Option Id

91001

Question 91

Question Id : 96

if $y=\tan^{-1}\sqrt{\frac{1+\cos x}{1-\cos x}}$, then $\frac{dy}{dx} =$

- Answer :
- Option Id
- (A) 0

☐

96001
- (B) $-\frac{1}{2}$

☐

96002
- (C) 1

☒

96003
- (D) $\frac{1}{2}$

☐

96004

Right Answer

1

Right Option Id

96003

Question 92

Question Id : 99

When interest is calculated on principal amount in each period, called as

- Answer :
- Option Id
- (A) Simple Interest

☒

99001
- (B) Compound Interest

☐

99002
- (C) Annuity

☐

99003
- (D) Time

☐

99004

Right Answer

Simple Interest

Right Option Id

99001

Question 93

Question Id : 100

The value of probabality is always lies between

- Answer :
- Option Id
- (A) (-1 to 0)

☐

100001
- (B) (0 and 1)

☒

100002
- (C) (-1 to 1)

☐

100003
- (D) None of these

☐

100004

Right Answer (0 and 1)	Right Option Id 100002
Question 94 Arithmetic mean of 11, 12 and 13 will be	Question Id : 89
Answer :	Option Id
(A) 11	☐ 89001
(B) 12	☒ 89002
(C) 13	☐ 89003
(D) None of these	☐ 89004
Right Answer 12	Right Option Id 89002
Question 95 Cash flows are a projects revenue and are indicated by	Question Id : 98
Answer :	Option Id
(A) positive numbers	☐ 98001
(B) negative numbers	☐ 98002
(C) relative numbers	☐ 98003
(D) hurdle numbers	☒ 98004
Right Answer positive numbers	Right Option Id 98001
Question 96 If S.D.=15, mean=30 what will be the coeffcient of variation	Question Id : 93
Answer :	Option Id
(A) 0.25	☒ 93001
(B) 0.5	☐ 93002
(C) 0.4	☐ 93003
(D) 0.6	☐ 93004
Right Answer 0.5	Right Option Id 93002

Question 97

Question Id : 94

The value of the determinant

$$\begin{vmatrix} b+c & a & a \\ b & c+a & b \\ c & c & a+b \end{vmatrix} \text{ is}$$

Answer :

Option Id

- (A) 4abc
- (B) 2(a+b+c)
- (C) (ab+bc+ca)
- (D) none of these

- ☐ 94001
- ☒ 94002
- ☐ 94003
- ☐ 94004

Right Answer

Right Option Id

4abc 94001

Question 98

Question Id : 90

Index Number plays an important role in the field of-

Answer :

Option Id

- (A) Economic and intelligence
- (B) Economic and Business
- (C) Economic and Science
- (D) Economic and Education

- ☐ 90001
- ☐ 90002
- ☒ 90003
- ☐ 90004

Right Answer

Right Option Id

Economic and Business 90002

Question 99

Question Id : 87

If maximum Value in a series is 40 and minimum value is 20 the coefficient of range will be

Answer :

Option Id

- (A) $\frac{1}{4}$
- (B) $\frac{1}{3}$
- (C) Both
- (D) None of these

- ☒ 87001
- ☐ 87002
- ☐ 87003
- ☐ 87004

Right Answer

Right Option Id

87002

Question 100

Question Id : 92

A research scholar evaluates agricultural work in a village. This evaluation is based on

Answer :

Option Id

(A) Primary data

☒

92001

(B) secondary data

☐

92002

(C) Both

☐

92003

(D) None of these

☐

92004

Right Answer

Right Option Id

92001

Section - Arts of Teaching

Question 101

Question Id : 108

The total Duration of microteaching is

Answer :

Option Id

(A) 20 minute

☐

108001

(B) 25 minute

☐

108002

(C) 36 minute

☒

108003

(D) 40 minute

☐

108004

Right Answer

Right Option Id

108003

Question 102

Question Id : 124

The teaching method is decided by

Answer :

Option Id

(A) nature and age of the student

☐

124001

(B) expertise of the teacher

☐

124002

(C) objectives of instruction

☐

124003

(D) all the above

☒

124004

Right Answer

Right Option Id

124004

Question 103

Socialisation of children starts from-

Answer :

(A) Society

(B) Family

(C) Mother

(D) School

Right Answer

Family

Question Id : 110

Option Id

☐ 110001

☒ 110002

☐ 110003

☐ 110004

Right Option Id

110002

Question 104

Which of the following is not a type of curriculum design?

Answer :

(A) Subject-centered

(B) Problem Centered

(C) Learner-Centered

(D) Teacher-Centered

Right Answer

Teacher-Centered

Question Id : 102

Option Id

☐ 102001

☐ 102002

☐ 102003

☒ 102004

Right Option Id

102004

Question 105

Which one of the following is a type of book?

Answer :

(A) General text book

(B) Reference book

(C) Both A and B

(D) None of these

Right Answer

Both A and B

Question Id : 116

Option Id

☐ 116001

☒ 116002

☐ 116003

☐ 116004

Right Option Id

116003

Question 106

Interactive activity includes

Answer :

(A) Debate

Question Id : 123

Option Id

☐ 123001

(B) Questions	123002
(C) Teaching aids	123003
(D) all of these	☒ 123004

Right Answer	Right Option Id
all of these	123004

Question 107	Question Id : 117
---------------------	--------------------------

The objective of microteaching in

Answer :	Option Id
(A) Developing teaching skills in teachers	☒ 117001
(B) Developing student's ability	117002
(C) Developing feedback skills of students	117003
(D) None of the above	117004

Right Answer	Right Option Id
Developing teaching skills in teachers	117001

Question 108	Question Id : 118
---------------------	--------------------------

Which component are not involved in the classroom processes?

Answer :	Option Id
(A) Expected learning outcome	118001
(B) Assessment of student's learning	118002
(C) Evaluating teacher's performance	☒ 118003
(D) None of the above	118004

Right Answer	Right Option Id
Evaluating teacher's performance	118003

Question 109	Question Id : 126
---------------------	--------------------------

The objectives of knowledge is determined by

Answer :	Option Id
(A) Psychologist	☒ 126001
(B) Philosophers	126002
(C) Sociologists	126003
(D) Economists	126004

Right Answer	Right Option Id
Philosophers	126002

Question 110	Question Id : 121
Teaching points in a lesson plan is	
Answer :	Option Id
(A) student centered	☒ 121001
(B) teacher centered	☐ 121002
(C) Curriculum centered	☐ 121003
(D) None of the above	☐ 121004
Right Answer	Right Option Id
teacher centered	121002

Question 111	Question Id : 109
Psychological foundation plays its role in the devlopment of curriculum keeping in view-	
Answer :	Option Id
(A) Student's emotion	☐ 109001
(B) Student's nature	☐ 109002
(C) Student's happiness	☐ 109003
(D) student's needs	☒ 109004
Right Answer	Right Option Id
student's needs	109004

Question 112	Question Id : 115
Objective of the text book should be	
Answer :	Option Id
(A) Guiding the teaching and learning of a curriculum in a particluar subject	☒ 115001
(B) Reduced thinking ability	☐ 115002
(C) Both A & B	☐ 115003
(D) None of the above	☐ 115004
Right Answer	Right Option Id
Guiding the teaching and learning of a curriculum in a particluar subject	115001

Question 113	Question Id : 114
Hands-on-learning means	

Answer :	Option Id
(A) Learning by Inquiry	☐ 114001
(B) Learning by doing	☒ 114002
(C) Learning by observation	☐ 114003
(D) All of the above	☐ 114004
Right Answer	Right Option Id
Learning by doing	114002

Question 114	Question Id : 111
Right to Education means-	
Answer :	Option Id
(A) Free and compulsory education to 6 - 14 age children	☒ 111001
(B) Free and compulsory education to 4 - 14 age children	☐ 111002
(C) Education for all	☐ 111003
(D) All the above	☐ 111004
Right Answer	Right Option Id
Free and compulsory education to 6 - 14 age children	111001

Question 115	Question Id : 101
Effective teacher is-	
Answer :	Option Id
(A) Who has control over the class	☐ 101001
(B) Who can deliver more information in a limited period	☐ 101002
(C) Who inspires students how ot learn	☒ 101003
(D) None of these	☐ 101004
Right Answer	Right Option Id
Who inspires students how ot learn	101003

Question 116	Question Id : 103
Which of the following personal qualities of a teacher affect teaching?	
Answer :	Option Id
(A) Sensitivity	☐ 103001
(B) Management capacity	☐ 103002
(C) Social skills	☒ 103003

5/28/23, 3:47 PM	Report
(D) None of these	103004
Right Answer	Right Option Id
Sensitivity	103001
Question 117	Question Id : 129
Learning may be	
Answer :	Option Id
(A) Formal	129001
(B) Informal	129002
(C) Formal and Informal	☒ 129003
(D) None of the above	129004
Right Answer	Right Option Id
Formal and Informal	129003
Question 118	Question Id : 120
First Principles of instruction is credited to	
Answer :	Option Id
(A) Dewey	120001
(B) Montessori	120002
(C) Merrill	120003
(D) Gagne	☒ 120004
Right Answer	Right Option Id
Merrill	120003
Question 119	Question Id : 122
The assignment method is an important step in teaching learning process opined	
Answer :	Option Id
(A) Douglas	122001
(B) Dewey	☒ 122002
(C) Piaget	122003
(D) Morris	122004
Right Answer	Right Option Id
Douglas	122001

Question 120	Question Id : 127
One among them is scaled down teaching situation	
Answer :	Option Id
(A) Team teaching	☒ 127001
(B) Cooperative teaching	☐ 127002
(C) Micro-teaching	☐ 127003
(D) Macro teaching	☐ 127004
Right Answer	Right Option Id
Micro-teaching	127003

Question 121	Question Id : 104
Teacher should master during his teaching period	
Answer :	Option Id
(A) in one of the teaching method	☐ 104001
(B) equally across all teaching method	☒ 104002
(C) Both A & B	☐ 104003
(D) None of these	☐ 104004
Right Answer	Right Option Id
equally across all teaching method	104002

Question 122	Question Id : 107
A portfolio is a tool for-	
Answer :	Option Id
(A) Collection of student's works over a period of time	☐ 107001
(B) Collection of student's marks over a period of time	☐ 107002
(C) Collection of student's grade over a period of time	☐ 107003
(D) All of the above	☒ 107004
Right Answer	Right Option Id
Collection of student's works over a period of time	107001

Question 123		Question Id : 125	
One criticism of Bloom's taxonomy's cognitive hierarchy is			
Answer :		Option Id	
(A) lowest level not needed		☐ 125001	

(B) widely hierarchy of verbs	125002
(C) not a backbone of teaching philosophies	125003
(D) all the above	☒ 125004
Right Answer	Right Option Id
lowest level not needed	125001

Question 124	Question Id : 113
Linguaphone is an example of-	
Answer :	Option Id
(A) Visual Aid	113001
(B) Audio-Aid	☒ 113002
(C) Audio-Visual aid	113003
(D) All of the above	113004
Right Answer	Right Option Id
Audio-Aid	113002

Question 125	Question Id : 119
Programmed instruction is based	
Answer :	Option Id
(A) On classical conditioning	119001
(B) On operant conditioning	119002
(C) Both A & B	☒ 119003
(D) None of the above	119004
Right Answer	Right Option Id
On operant conditioning	119002

Question 126	Question Id : 128
Most appropriate meaning of learning is	
Answer :	Option Id
(A) Acquisition of knowledge	128001
(B) Personal adjustment	128002
(C) transfer of knowledge	128003
(D) modification of behaviour	☒ 128004

Right Answer

modification of behaviour

Right Option Id

128004

Question 127

Question Id : 112

Which of these is not a factor affecting teaching-learning

Answer :

Option Id

(A) Maturity

☐ 112001

(B) Readiness

☐ 112002

(C) level of aspiration

☐ 112003

(D) Geographical boundary

☒ 112004

Right Answer

Geographical boundary

Right Option Id

112004

Question 128

Question Id : 106

The Meaning of 'CCE' is-

Answer :

Option Id

(A) Continuous and Comprehensive Evaluation

☒ 106001

(B) Continuous and Comprehended Evaluations

☐ 106002

(C) Continuous and Cooperative Evaluation

☐ 106003

(D) All of the above

☐ 106004

Right Answer

Continuous and Comprehensive Evaluation

Right Option Id

106001

Question 129

Question Id : 130

Reading disabilities is known as

Answer :

Option Id

(A) Dyslexia

☒ 130001

(B) Dyscalculia

☐ 130002

(C) Dysgraphia

☐ 130003

(D) All of the above

☐ 130004

Right Answer

Dyslexia

Right Option Id

130001

Question 130

Question Id : 105

Evaluation process is related to-

Answer :

- (A) Whole learning process
- (B) Examinatino
- (C) Test
- (D) Measurement

Option Id

- ☒ 105001
- ☐ 105002
- ☐ 105003
- ☐ 105004

Right Answer

Whole learning process

Right Option Id

105001

Section - General Knowledge

Question 131

Question Id : 134

Which is the only state in India producing muga silk ?

Answer :

- (A) Assam
- (B) Bihar
- (C) Orissa
- (D) West Bengal

Option Id

- ☐ 134001
- ☒ 134002
- ☐ 134003
- ☐ 134004

Right Answer

Assam

Right Option Id

134001

Question 132

Question Id : 131

What is the maximum investment by any single investor in an Indian company?

Answer :

- (A) 0.1
- (B) 0.15
- (C) 0.2
- (D) 0.25

Option Id

- ☐ 131001
- ☐ 131002
- ☐ 131003
- ☒ 131004

Right Answer

0.1

Right Option Id

131001

Question 133

Question Id : 135

Who called Subhash Chandra Bose as Desh Nayak ?

Answer :

- (A) Lala Lajpat Rai
- (B) Rabindranath Tagore

Option Id

- ☐ 135001
- ☐ 135002

(C) Mahatma Gandhi	135003
(D) Bal Gangadhar Tilak	☐ 135004
Right Answer	Right Option Id
Rabindranath Tagore	135002

Question 134	Question Id : 133
Under whose leadership in Bihar, All Party boycotted the Simon Commission?	
Answer :	Option Id
(A) Anugrah Narayan Sinha	133001
(B) Ramvriksh Benipuri	☐ 133002
(C) Phanishwar Nath Renu	☐ 133003
(D) Rajendra Prasad	☐ 133004
Right Answer	Right Option Id
Anugrah Narayan Sinha	133001

Question 135	Question Id : 132
Which Union Ministry conducted the ‘Mother Tongue Survey of India (MTSI)’?	
Answer :	Option Id
(A) Ministry of Education	132001
(B) Ministry of Home Affairs	☐ 132002
(C) Ministry of Culture	☐ 132003
(D) Ministry of External Affairs	☐ 132004
Right Answer	Right Option Id
Ministry of Home Affairs	132002

Section - Environmental Science

Question 136	Question Id : 137
Which of the following statements is true about zero waste management?	
Answer :	Option Id
(A) Separate collection of each kind of waste	☐ 137001
(B) Segregation of garbage at the source	☐ 137002
(C) Community involvement	☐ 137003
(D) All of the above	137004

Right Answer	Right Option Id
All of the above	137004

Question 137	Question Id : 139
The El-Nino Phenomenon occurs in	
Answer :	Option Id
(A) Atlantic Ocean	☒ 139001
(B) Pacific Ocean	☐ 139002
(C) Indian Ocean	☐ 139003
(D) Arctic Ocean	☐ 139004
Right Answer	Right Option Id
Pacific Ocean	139002

Question 138	Question Id : 138
In which year tree plantation or Van-Mahotsav was started by the then Agriculture Minister Dr. Kanhaiya Lal Maniklal Munshi, Govt. of India	
Answer :	Option Id
(A) 1952	☐ 138001
(B) 1950	☐ 138002
(C) 1970	☐ 138003
(D) 1972	☒ 138004
Right Answer	Right Option Id
1950	138002

Question 139	Question Id : 136
The Taj Mahal, Lotus Temple, Golden Temple, India Gate and other famous heritage monuments are being affected by _____.	
Answer :	Option Id
(A) Air pollution	☒ 136001
(B) Water pollution	☐ 136002
(C) Noise pollution	☐ 136003
(D) All of the above	☐ 136004
Right Answer	Right Option Id
Air pollution	136001

Question 140

Question Id : 140

The Gangetic dolphin belongs to which of the following categories of fauna?

- Answer :
- (A) Endangered species

☐ 140001
- (B) Vulnerable species

☐ 140002
- (C) Rare species

☒ 140003
- (D) Extinct species

☐ 140004

Right Answer

Vulnerable species

Right Option Id

140002

Section - Mathematical Aptitude

Question 141

Question Id : 145

The angle of elevation of the top of a building from a point on the ground, which is 30 m away from the foot of the building, is 30° . The height of the building is:

- Answer :
- (A) 10 m

☐ 145001
- (B) $30/\sqrt{3}$ m

☒ 145002
- (C) $\sqrt{3}/10$ m

☐ 145003
- (D) 30 m

☐ 145004

Right Answer

$30/\sqrt{3}$ m

Right Option Id

145002

Question 142

Question Id : 141

he average of first 17 multiples of 13 is

- Answer :
- (A) 110.5

☐ 141001
- (B) 117

☐ 141002
- (C) 221

☐ 141003
- (D) 111

☒ 141004

Right Answer

117

Right Option Id

141002

Question 143

Question Id : 143

$54.327 \times 357.2 \times 0.0057$ is the same as

Answer :
(A) $5.4327 \times 3.572 \times 0.57$
(B) $5.4327 \times 3.572 \times 5.7$
(C) $54327 \times 3572 \times 0.0000057$
(D) None of these

Option Id
☐ 143001
☒ 143002
☐ 143003
☐ 143004

Right Answer
 $5.4327 \times 3.572 \times 5.7$

Right Option Id
143002

Question 144

Question Id : 144

The L.C.M. of two numbers is 14560 and their H.C.F. is 13. If one of them is 416, the other is

Answer :
(A) 460
(B) 455
(C) 450
(D) 445

Option Id
☐ 144001
☒ 144002
☐ 144003
☐ 144004

Right Answer
455

Right Option Id
144002

Question 145

Question Id : 142

Compute the compound interest on Rs. 16000 for 2 years 10% per annum when compounded half yearly.

Answer :
(A) 18600
(B) 17640
(C) 18640
(D) 17600

Option Id
☐ 142001
☐ 142002
☐ 142003
☐ 142004

Right Answer
17640

Right Option Id
142002

Section - Logical Reasoning

Question 146

Question Id : 147

7,11,13,17, 19, __

Answer :
(A) 21

Option Id
☐ 147001

(B) 29		147002
(C) 23	☒	147003
(D) 31		147004

Right Answer	Right Option Id
23	147003

Question 147	Question Id : 146
--------------	-------------------

Choose the word which is least like the other words in the group

Answer :	Option Id
(A) Leopard	146001
(B) Panther	146002
(C) Lion	146003
(D) Fox	☒ 146004

Right Answer	Right Option Id
Fox	146004

Question 148	Question Id : 150
--------------	-------------------

Introducing a man, a woman said, "His wife is the only daughter of my father". How is that man related to the woman?

Answer :	Option Id
(A) Brother	150001
(B) Father-in-law	150002
(C) Maternal Uncle	150003
(D) Husband	☒ 150004

Right Answer	Right Option Id
Father-in-law	150002

Question 149	Question Id : 148
--------------	-------------------

If DARE is coded as 1083 and FATE is coded as 2093, then FARE is coded as?

Answer :	Option Id
(A) 2083	☒ 148001
(B) 8320	148002
(C) 2038	148003
(D) 3802	148004

Right Answer	Right Option Id
2083	148001

Question 150	Question Id : 149
Gram : Weight :: Centimetre : ?	
Answer :	Option Id
(A) Volumn	☐ 149001
(B) Area	☐ 149002
(C) Sound	☐ 149003
(D) Length	☒ 149004
Right Answer	Right Option Id
Length	149004