DIVISIONAL ACCOUNTANT

EXAM DATE:23-01-2016

1.Who is the founder of ‘Mitavadi’?

A.C.Krishnan

B.Moorkkothu Kumaran

C.T.K.Madhavan\*

D.K.Sukumaran

Ans:C

2.Annie Besant chaired a political conference in Malabar held at

A.Manjeri\*  
B.Ottappalam

C.Vatakara

D.Kannur

Ans:A

3.Which is not a work of Vakkom Moulavi?

A.Muslim

B.Al Islam

C.Al Bayan\*

D.Swadeshabhimani

Ans:C

4.The Sadhujana Paripalana Yogam was established in

A.1903

B.1907\*

C.1908

D.None of these

Ans:B

5.Which is not a work of Irayimman Thampi?

A.Keechaka Vadham

B.Uttara Swayamvaram

C.Dakshayagam

D.Ravanavijayam\*

Ans:D

6.The first conference of Kochi Rajya Praja Mandalam was held at

A.Irinjalakkuda\*

B.Thrissur

C.Aluva

D.Kochi

Ans:A

7.Who is known as Dharmaraja?

A.Indukotha

B.Karthika Tirunal\*

C.Ayiliam Tirunal  
D.Utram Tirunal

Ans:B

8.The Indian author who is awarded Fukuoka Prize in 2015 is

A.Mahashweta Devi  
B.Irfan Habib

C.Nalini Malani

D.Ramachandra Guha\*

Ans:D

9.’Murugan’was the deity worshipped by the people of

A.Neytal  
B.Mullai

C.Palai

D.Kurinchi\*

Ans:D

10.The second capital of Ezhimala Kingdom was

A.Eh

B.Baliapattom

C.Pazhi\*

D.None of these

Ans:C

11.Who was not an astronomer in ancient Kerala?

A.Haridatta

B.Sthanu Ravi\*

C.Govinda Swami

D.Sankaranarayana

Ans:B

12.The first Speaker of Indian Lok Sabha is

A.M.A.Iyyengar

B.G.V.Mavalankar\*

C.G.B.Panth

D.None of these

Ans:B

13.Who is known as the father of ‘Panchayati Raj’system?

A.Gandhiji

B.Rajiv Gandhi

C.Ashoka Mehta

D.Balwant Roy Mehta\*

Ans:D

14.Who was not involved in the Faqir uprising of 1776-77?

A.Wilayat Ali\*

B.Bhavani Pathak

C.Majnum Shah

D.Chirag Ali Shah

Ans:A

15.During the Revolt of 1857 the movement in Rohilkhand was led by

A.Kunwar Singh

B.Dost Khan

C.Khan Bahadur Khan\*

D.Raghunath Singh

Ans:C

16.Ramabai,wife of M.G.Ranade,was the founder of

A.Bharath Sthree Mahamandal

B.Sharda Sadan

C.Bharath Mahila Parishat\*

D.Arya Mahila Samaj

Ans:C

17.In the National Film Awards announced in March 2015,the best popular film award goes to

A.Court

B.Khwada

C.Ashafor Jaor Majhe

D.None of these\*

Ans:D

18.August Kranti Maidan is connected with

A.Quit India Movement\*

B.R.I.N.Mutiny

C.I.N.A.Trials

D.August Offer

Ans:A

19.Kanhu Murmu was the leader of

A.Pabna Uprising

B.Munda Rebellion

C.Santhal Rebellion\*

D.Bhills Movement

Ans:C

20.Guruvayur Satyagraha was inspired by a resolution passed in the political conference held at

A.Guruvayur

B.Manjeri

C.Vatakara\*

D.Calicut

Ans:C

21.The criminal as well as his accomplice---arrested.

A.Was\*

B.Were

C.Have been

D.Are being

Ans:A

22.Fact is stronger than

A.Fancy

B.Imagination

C.Fiction\*

D.Are

Ans:C

23.Pick out the nearest in meaning:

To fly off the handle

A.To dislocate

B.To lose one’s temper\*

C.To take off

D.To be airborne

Ans:B

24.Select the word opposite in meaning to the word in italics:

The disheveled appearance of the two men on the street made everyone take notice of them.

A.Composed

B.Tidy\*

C.Confident

D.Complacent

Ans:B

25.Mary was an----------reed.

A.Alumnus

B.Alumnae

C.Alumni

D.Alumna\*

Ans:D

26.I am fond ------reading books.

A.In

B.On

C.Of\*

D.At

Ans:C

27.Choose the proper sequence of the sentence jumbled up:

The fact

P.that man is ignorant of his own self

Q.must not be allowed

R.to cloud the other fact

S.that man has reached the moon

A.PQRS

B.RPQS  
C.SQRP\*

D.SPRQ

Ans:C

28.Pick out the identical pair:

LAUREL:VICTOR:

A.Chevrons army\*

B.Oscar movie star

C.Power glory

D.Rabbit’s foot:luck

Ans:A

29.He knows nobody in the colony,-------?

A.does he\*

B.did he

C.doesn’t he

D.didn’t he

Ans:A

30.Pick out the correctly spelt word

A.Dispose

B.Dipose\*

C.Demote

D.Denote

Ans:B

31.The best method of keeping petty cash is known as

A.Imprest system\*

B.Cash system

C.Mercantile system

D.Accrual system

Ans:A

32.Goods taken by the proprietor for his personal use should be credited to which account?

A.Drawings Account

B.Advertisement Account

C.Cash Account

D.Purchases Account\*

Ans:D

33.The surplus which is not shown in the Balance Sheet is known as:

A.Provision

B.Reserve Fund

C.Secret Reserves\*

D.General Reserve

Ans:C

34.When the drawee on accepting a bill,marks on it the place of payment,it is called

A.Acceptance of bill

B.Domicile of bill\*

C.Conditional acceptance

D.Local acceptance

Ans:B

35.Voyage Accounts include

A.Only income earned

B.Only the expenditure incurred

C.Both income earned and expenditure incurred\*

D.None of these

Ans:C

36.’Pay Mr.Kumar or order’,this is an example of which type of endorsement?

A.Special endorsement\*

B.Restrictive endorsement

C.San Recourse endorsement

D.Facultative endorsement

Ans:A

37.The system where control accounts are kept as memorandum accounts and do not form part of double entry is known as:

A.Mercantile system

B.Sectional Balancing

C.Self-balancing\*

D.Single entry system  
Ans:C

38.Renewal fee for patents is an example of which type of expenditure?

A.Capital Expenditure

B.Deferred Revenue Expenditure

C.Miscellaneous Expenditure

D.Revenue Expenditure\*

Ans:D

39.”Sola of Exchange”appearingon a Bill of Exchange means that

A.Bill drawn in a set

B.Foreign bills having no documents attached\*

C.Bills have not been drawn in a set

D.Bills having certain documents attached

Ans:B

40.In which method of pricing,stock is valued at current selling price less estimated profit margir and less the estimated cost of disposal?

A.Specific price method

B.Average price method

C.Standard price method

D.Adjusted selling price method\*

Ans:D

41.The total sales of a trader during a given period is known as

A.Turnover\*

B.Output

C.Revenue

D.Income

Ans:A

42.Excess of purchase price over selling price is  
A.Gross profit

B.Net profit

C.Gross loss\*

D.Net loss

Ans:C

43.If the firm’s capital is Rs.10,000,liabilities are Rs.2,000,then the total assets of the fire will be

A.Rs.14,000

B.Rs.12,000\*

C.Rs.8,000

D.Rs.22,000

Ans:B

44.Preliminary expense is an example of which type of assets?

A.Current assets

B.Fixed assets

C.Intangible assets

D.Fictitious assets\*

Ans:D

45.Income tax paid by a sole proprietor on his business income should be

A.Debited to Trading Account

B.Debited to Profit and Loss Account

C.Deducted from capital in Balance Sheet\*

D.Deducted from Cash Account in Balance Sheet

Ans:C

46.When goods are returned to the supplier,which document is sent to him?

A.Debit note\*

B.Credit note

C.Columnar journals

D.Both debit not and credit note

Ans:A

47.If opening stock is Rs.4,000,cost of purchase is Rs.14,000 and the cost of goods sold is Rs.12,000,find out the value of closing stock.

A.Rs.6,000\*

B.Rs.30,000

C.Rs.22,000

D.Rs.8,000

Ans:A

48.Depletion method of depreciation is used in

A.Loose tools

B.Mines\*

C.Machinery

D.Patent rights

Ans:B

49.Legacies are generally

A.Capitalised and taken in Balance Sheet\*

B.Treated as income and credited to income and Expenditure Account

C.Treated as expense and debited to Income and Expenditure Account

D.Treated as revenue expenditure

Ans:A

50.Outstanding salaries comes under

A.Real account

B.Nominal Account

C.Personal Account\*

D.Expense Account

Ans:C

51.In the case of a Retiring of a bill,which account is debited in the accounts of a drawer?

A.Interest Account

B.Discount Account

C.Deficiency Account

D.Rebate Account\*

Ans:D

52.Fixed cost per unit increases which

A.Production volume decreases\*

B.Production volume increases

C.Production volume remains constant

D.Variable cost per unit decreases

Ans:A

53.Purchase of office furniture was debited to Purchase Account.This is an example of which type of error?

A.Error of Omission

B.Error of Commission

C.Error of Principle\*

D.Compensating errors

Ans:C

54.Reserves which are not available for distribution as dividend are known as

A.Revenue Reserves

B.Capital Reserves\*

C.Dividend Equalisation Reserves

D.General Reserves

Ans:B

55.A Promissory Note is drawn by

A.Debtor\*

B.Creditor

C.Both Debtor and Creditor

D.Bank

Ans:A

56.An account opened at the back of the ledger to make it self balancing is known as

A.Suspense Account

B.Adjustment Account\*

C.Cash Account

D.Trial Balance

Ans:B

57.The ledger which contains an account for each class of material and show receipts,issues and stock in hand is known as

A.Cost Ledger Proper

B.Job Ledger

C.Stock Ledger

D.Strores Ledger\*

Ans:D

58.A Stale cheque means  
A.Cheque payable to bearer

B.Cheque that has not been crossed

C.A cheque that is some months old\*

D.Cheque bears a date later than the current date on which they are drawn

Ans:C

59.Which system of wage payment consider the ratio that “work done bears to time taken”?

A.Time Rate System\*  
B.Piece Rate System

C.Efficiency Pay System

D.Bonus System

Ans:A

60.A statement prepared to test the arithmetical accuracy of books of accounts is known as

A.Trial balance\*

B.Balance Sheet

C.Bank Reconciliation Statement

D.Trading and Profit and Loss Account

Ans:A

61.The next term in the following sequence is 2,9,28,65,----

A.132

B.126\*

C.129

D.125

Ans:B

62.Out of three numbers first is twice the second and one third of the third number.If the average of three numbers is 16,then the sum of first and third number is

A.16

B.24

C.32

D.40

Ans:--

63.Factors of 81 p-p5is

A.p(9-p2)(9+p2)

B.p(9+p2)(p2-9)

C.p(9+P2)(3+p)(3-p)\*

D.p(9-p2)(3+p)(3+p)

Ans:C

64.The sum of the digits of two digit number is 11 and the difference of the first digit from the second is 5.The two digit number is

A.38\*

B.83

C.74

D.27

Ans:A

65.If X+X/2+X/4+X/8+x/16=31/16,then value of x is

A.4

B.3

C.2

D.1\*

Ans:D

66.If 7 8/13+19 1/13-8 7/65 –x=15 6/13 then x is

A.3 6/13

B.3 8/13

C.3 6/65

D.3 8/65\*

Ans:D

67.A 180 meter long train crosses a 60 meter platform in 12 seconds.What is the speed of train in km/hr?

A.42

B.64

C.63

D.59

Ans:--

68.8 3/7\*2 1/3+5 1/3+1 1/3=?

A.26 1/3\*

B.26 2/3

C.24 1/3

D.28 1/3

Ans:A

69.Sum of two numbers is 45.Their difference is 15.Then the large number is

A.45

B.30\*

C.25

D.35

Ans:B

70.Which of the following fraction is highest?

A.17/18\*

B.15/16

C.8/9

D.7/8

Ans:A

71.Square root of 9+Square root of 7+Square root of 3+Square root of 1=?

A.6

B.Square root of 20

C.Square root of 12\*

D.12

Ans:C

72.(65\*55\*303)/108\*38=?

A.200

B.200/9

C.300

D.300/9

Ans:---

73.Sum of exterior angles and interir angles of a regular hexagon is

A.360

B.540

C.720\*

D.1080

Ans:C

74.x\*(x/1+x)\*x/1-x=?

A.(x/1-x2)-x\*

B.x-(x/x2-1)

C.(x/x2-1)-x

D.(x/x2-1)+x

Ans:A

75.The ratio of ages of A and B ten years ago was 2:3.If the ratio of their present age is 3:4,then how old Is B now?

A.40\*

B.35

C.24

D.60

Ans:A

76.If the remainder obtained by subtracting a number from its own square is 2 times the number,what is the number?

A.3

B.4\*

C.6

D.9

Ans:B

77.If 100 is 20% of a number,then what the 120% of the number is ?

A.100

B.120

C.500

D.600\*

Ans:D

78.The next number in the following sequence is:

A.10,20,32,46,62,----------

A.77

B.85

C.80\*

D.75

Ans:C

79.If sin A=3/5,then tan A=

A.5/3

B.3/4\*

C.4/3

D.5/4

Ans:B

80.There are 3 white balls and 2 black balls.If a ball is taken random,what is the probability that it is a black ball?

A.1/2

B.2/3

C.1/5

D.2/5\*

Ans:D

81.A and B start business in partnership by investing Rs.3,000 and Rs.4,000 respectively.At the end of one year a profit of Rs.1,400 is made.How much amount would A get as his share of profit?

A.500

B.600\*

C.700

D.800

Ans:B

82.The arithmetic average of 10 numbers is 10.If one is added to each number,by how much would the average increase?

A.11

B.10

C.1\*

D.0

Ans:C

83.What is the sum of n terms of the series 2+4+6+-------?

A.n(n+1)\*

B.(n(n+1))/2

C.(n(n+1)(2n+1))/6

D.(n2(n+1)2)/2

Ans:A

84.The value of

(0.23\*0.23\*0.23+0.23\*0.23\*0.023)/0.69\*0.69\*0.69+0.069\*0.069\*0.069 is:

A.1/3

B.1/9

C.1/27\*

D.1/30

Ans:C

85.If a2+b2=25 and ab=12,then (a+b)/a-b is:

A.4

B.5

C.6

D.7\*

Ans:D

86.The area of the largest circle that can be drawn inside a rectangle with 8 cm by 7 cm is

(take Pie=22/7)

A.1452/7 cm2

B.77/2 cm2\*

C.154 cm2

D.2288/7 cm2

Ans:B

87.A work can be completed by 24 men in 17 days.To complete the work in 12 days,the number of additional men required is:

A.6

B.8

C.9

D.10\*

Ans:D

88.A deposits an amount Rs.30,000 to obtain a simple interest at the rate of 12% per year for three years.What total amount will A get at the end of 3 years?

A.Rs.10,800

B.Rs.40,800\*

C.Rs.3,600

D.Rs.33,600

Ans:B

89.3/64 is what part of 1/16?

A.3/4\*

B.1/4

C.4/3

D.3/16

Ans:A

90.If the fractions 5/14,6/11,7/9,8/13 and 9/10 are arranged in ascending order of their values,which one will be the fourth?

A.7/9\*

B.5/14

C.8/13

D.9/10

Ans:A

91.The compound interest on Rs.2,500 at the rate of 5% per year after two years will be

A.Rs.250

B.Rs.300

C.Rs.274

D.Rs.256

Ans:----

92.The ratio between ages of A and B is 2:3 and that between B and C is 1:2 if the sum of the ages of three is 110 years,how old is C?

A.30

B.40

C.50

D.60\*

Ans:D

93.On selling an article for Rs.300 there is a gain of 11 1/9%.What is its cost price?

A.270\*

B.267

C.277

D.250

Ans:A

94.1/10+1/50+1/250=?

A.1

B.1/2

C.1/4

D.1/8

Ans:-----

95.The best approximation of Square root of 2 among the value is

A.1.41

B.1.414

C.1.4142

D.1.41421\*

Ans:D

96.If 7x+5y=107 and 5x+7y=77 then the value of xy is:

A.35

B.120  
C.66

D.None of these

Ans:---

97.If Square root of 3=1.732 then nearest value of 1/ Square root 3 among given values is

A.0.0576

B.0.577\*

C.0.578

D.0.575

Ans:B

98.12 men can do a piece of work in 10 days.How many men would be required to do the same in 8 days?

A.14

B.15\*

C.16

D.18

Ans:B

99.A car covers the first 35 km of its journey in 45 minutes and covers the remaining 69 km in 75 minutes.What is the average speed of the car?

A.42 km/hr

B.50 km/hr

C.52 km/hr\*

D.60 km/hr

Ans:C

100.If surface area and volume of a sphere can be represented by the same number,then what is the length of the diameter of the sphere?

A.3

B.6\*

C.9

D.Cannot be determined

Ans:B