

Test Booklet No:

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JAA (I-II)-ASTEC

Roll No.:

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Signature of the candidate:

Signature of the invigilator:

Signature of the Examiner:

Time: 2 hrs

Total Marks : 150

Total marks scored by the candidate:+..... =

All questions are compulsory.

*Please ✓ the correct option against each question with **black/blue ball pen**. If more than one option is ticked, the answer will be marked as wrong.

*No correction pen, calculator and/or any other electronic device can be used.

*Please do not write your name anywhere on the question paper.

*You may do rough work, if required, only on the blank sheet.

Part – I (1-50)

Each question carries 1 mark

- Which institution has mandated 'penny drop' verification for NPS fund withdrawal?
A. IRDAI B. PFRDA C. SEBI D. RBI
- Which of the following statements regarding Isolation during COVID-19 is/are correct?
(i) It is used for people suffering from COVID-19 symptoms or who have tested positive for the virus.
(ii) In isolation means being separated from other people, mainly in a medical facility where you can receive clinical care.
A. Only (i) B. Only (ii)
C. Both (i) and (ii) D. Neither (i) nor (ii)
- Why was Narges Mohammadi awarded the Nobel Peace Prize 2023?
A. For her contributions to literature
B. For her fight against the oppression of women in Iran
C. For her achievements in science and technology
D. For her work in the field of environmental conservation
- The old Parliament building in New Delhi officially renamed as?
A. Rajya Sabha Bhavan B. Lok Sabha Sadan
C. Samvidhan Sadan D. Old Sansad Sadan
- Name the Mascot for Assam's biggest sporting event - Khel Maharan in Assam .
A. Maharaj Dodan B. Appu
C. Mr. Rhino D. Mr. Met
- The full form of ATM is
A. Any Time Money B. Automated teller Machine
C. Automatic Transaction Machine D. All transaction Made-easy

7. At present, the Assam Science Technology & Environment Council (ASTECC) is an autonomous Council of the

- (i) Department of Science, Technology & Environment, Govt. of Assam
- (ii) Department of Science & Technology, Govt. of Assam
- (iii) Department of Science, Technology & Climate Change, Govt. of Assam

- A. Only (i) is correct
- B. Only (ii) is correct
- C. Only (iii) is correct
- D. Both (i) and (ii) are correct.

8. Choose the appropriate phrase/idiom for the gap: He knows.....of the plan.

- A. heart and soul
- B. mare's nest
- C. one and all
- D. the ins and outs

9. Find the antonyms: Fierce

- A. Violent
- B. Non-Violent
- C. Harmful
- D. Competitive

Q 10-13: Read the passage carefully and answer the questions given below :

One of the most hazardous conditions a firefighter will ever encounter is a backdraft (also known as a smoke explosion). A backdraft can occur in the hot-smoldering phase of a fire when burning is incomplete and there is not enough oxygen to sustain the fire. Unburned carbon particles and other flammable products, combined with the intense heat, may cause instantaneous combustion if more oxygen reaches the fire.

Firefighters should be aware of the conditions that indicate the possibility for a backdraft to occur. When there is a lack of oxygen during a fire, the smoke becomes filled with carbon dioxide or carbon monoxide and turns dense gray or black. Other warning signs of a potential backdraft are little or no visible flame, excessive heat, smoke leaving the building in puffs, muffled sounds, and smoke-stained windows.

Proper ventilation will make a backdraft less likely. Opening a room or building at the highest point allows heated gases and smoke to be released gradually. However, suddenly breaking a window or opening a door is a mistake, because it allows oxygen to rush in, causing an explosion.

10. A backdraft is a dangerous condition for firefighters mainly because

- A. there is not enough oxygen for breathing.
- B. the heat is extremely intense.
- C. the smoke is dangerously thick.
- D. an explosion occurs.

11. Which of the following is not mentioned as a potential backdraft warning sign?

- A. windows stained with smoke
- B. flames shooting up from the building
- C. puffs of smoke leaving the building
- D. more intense heat than usual

12. To prevent the possibility of a backdraft, a firefighter should

- A. carry an oxygen tank.
- B. open a door to allow gases to escape.
- C. make an opening at the top of the building.
- D. break a window to release carbon particles.

13. When compared with a hot, smoldering fire, a fire with visible, high-reaching flames

- A. has more oxygen available for combustion.
- B. has more carbon dioxide available for consumption.
- C. produces more dense gray smoke.
- D. is more to cause a backdraft

14. I really have to go now. I have _____ the doctor. *(Fill in the blank with the correct option)*

- A. an appointment to
- B. an appointment with
- C. appointment with
- D. an appointment from

15. Which among the following options is correct ?

- A. My thoughts are with the families of those who have lost their loved ones in this unfortunate accident.
- B. My thoughts are with the families of those who has lost their loved ones in this unfortunate incident.
- C. My thoughts are with the families of those who have lost their loved ones in this unfortunate events.
- D. My thoughts are with the families of those who have lost their loved ones in this unfortunate incidents.

16-20: Read the following passage given below. There are five gaps in the passage which are numbered serially. Against each numbered gap four alternatives are given below. Select the most appropriate alternative.

A man stopped at a flower shop to (16) some flowers to be (17) to his mother who lived 200 miles (18) . As he got out of his car he noticed a young girl sitting on the curb sobbing. He asked her what was wrong and she (19), "I wanted to buy a red rose for my mother. But I only have seventy-five cents and a rose costs two dollars." The man smiled and said, "Come (20) me.

16.

- A. request
- B. sell
- C. Order
- D. requesting

17.

- A. delivered
- B. posted
- C. taken
- D. given

18.

- A. away
- B. beyond
- C. accross
- D. between

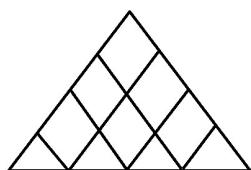
19.

- A. asked
- B. replied
- C. exclaimed
- D. enquired

20.

- A. with
- B. on
- C. in
- D. to

30. The areas of two similar triangles are 81 cm^2 and 49 cm^2 respectively. If the altitude of the first triangle is 6.3 cm, then the corresponding altitude of the other is
- A. 9.4 cm B. 7 cm C. 4.9 cm D. 9 cm
31. A number when divided by 61 gives 27 as quotient and 32 as remainder. The number is
- A. 1679 B. 1647 C. 1697 D. 1674
32. Three sets of English, Assamese and Mathematics books have to be stacked in such a way that all the books are stored subject wise and the height of each stack is the same. The number of English books is 144, the number of Assamese books is 240 and the number of Mathematics books is 288. Assuming that the books are same thickness, determine the number of stacks of English, Assamese and Mathematics books
- A. English - 3, Assamese - 5, Mathematics - 7
 B. English - 2, Assamese - 4, Mathematics - 6
 C. English - 3, Assamese - 4, Mathematics - 6
 D. English - 3, Assamese - 5, Mathematics - 6
33. A Ladder 10 m long reaches a window 8 m above the ground. The distance of the foot of the ladder from base of the wall is
- A. 5 m B. 6 m C. 7 m D. 12 m
34. The perimeters of two similar triangles ABC and PQR are 60 cm and 36 cm respectively. If $PQ = 9 \text{ cm}$, then AB equals
- A. 6 cm B. 10 cm C. 15 cm D. 24 cm
35. A shopkeeper sold an article for Rs. 2500. If the cost price of the article is 2000, find the profit percent.
- A. 23% B. 25% C. 27% D. 29%
36. November 1, 2023, was a Wednesday, what day of the week lies on November 1, 2024?
- A. Thursday B. Monday C. Friday D. Sunday
37. How many times the hands of a clock coincide in a day?
- A. 24 B. 22 C. 23 D. 21
38. Simplify : $1200 - [240 \div 4 \times \{ 3 + (3 \times 7 - 4) \}]$
- A. 1135 B. 1133 C. 1195 D. 1197
39. Put appropriate figure in the blank : 1, 2, 4, 7, 11, 16, 22, ____
- A. 27 B. 29 C. 26 D. 30
40. The minimum number of straight lines required to make the following figure

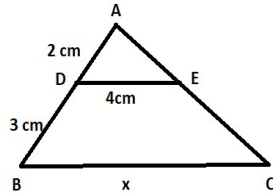


- A. 9 B. 11 C. 13 D. 8

41. If \div means \times , \times means $+$, $+$ means $-$ and $-$ means \div , find the value of $16 \times 3 + 5 - 2 \div 4$
 A. 7 B. 9 C. 11 D. 13

42. If $A = 2$, $M = 26$, $Z = 52$, then $BET = ?$
 A. 32 B. 42 C. 72 D. 54

43. In the figure, if DE is parallel to BC , the x equals



A. 6 cm B. 8 cm C. 10 cm D. 12.5 cm

44. An umbrella has 8 ribs which are equally spaced. Assuming umbrella to be a flat circle of radius 56 cm, the area between the two consecutive ribs of the umbrella is
 A. 1232 sq.cm B. 308 sq. cm. C. 616 sq. cm. D. 924 sq. cm.

45. Every resident in a city can speak either Assamese or English or both. If 75% can speak Assamese and 45% can speak English, what percent can speak both. Assume that the number of residents is 100.
 A. 45% B. 25% C. 30% D. 20%

46. There are four consecutive prime numbers written in ascending order. The product of the first three is 1001 and that of last three is 2431. The last number is
 A. 13 B. 17 C. 19 D. 23

47. There are six members namely A, B, C, D, E and F in a family. B is the son of C but C is not the mother of B. A and C are married to each other. E is the brother of C. D is the daughter of A. F is the brother of B. How many male members are there in the family.
 A. 2 B. 3 C. 4 D. 5

48. Two pipes A and B can fill a tank in 20 hours and 30 hours respectively. If both pipes are opened simultaneously, how much time will be taken to fill the tank.
 A. 15 hours B. 12 hours C. 10 hours D. 18 hours

49. Find the number of bricks, each measuring 10 inch x 5 inch x 3 inch, required to construct a wall 75 ft long, 8 ft high and 5 inch thick, if 10% of the wall is filled with mortar.
 A. 2880 B. 2952 C. 3168 D. 2592

50. The sum of all the integers m such that $-30 \leq m < 29$ is
 A. -30 B. 0 C. -59 D. 29

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Signature of the candidate

JAA(I-II)
Part – II (1-50)
Each question carries 2 marks

1. Which of the following statement is true?
 - A. There is no uniformity in the application of accounting conventions in different enterprises.
 - B. Convention of full disclosure is also known as convention of prudence.
 - C. Accounting conventions are established by law.
 - D. There is no personal bias in the adoption of accounting conventions.

2. On the basis of the following transactions, the closing capital of the business will be:
 - (i) Owner's capital at the beginning Rs. 3,60,000
 - (ii) Creditors at the end Rs. 50,000
 - (iii) Income during the year Rs. 1,20,000
 - (iv) Expenses during the year Rs. 60,000

A. Rs. 4,20,000 B. Rs. 3,70,000 C. Rs. 3,10,000 D. Rs. 4,70,000

3. Assertion (A) Management of working capital refers to the management of current assets and current liabilities.
Reason (R) But the major thrust of course is on the management of current assets because current liabilities arise in the context of current assets.
 - A. Both (A) and (R) are correct.
 - B. (A) is correct and (R) is incorrect.
 - C. Both (A) and (R) are incorrect.
 - D. (A) is incorrect, but (R) is correct.

4. What would be the amount of depreciation for 3rd year in the following case ?
Cost of asset Rs. 2,00,000
Installation charges Rs. 10,000
Residual value Rs. 20,000
Useful life 10 years
A. Rs. 18,000 B. Rs. 19,000 C. Rs. 22,000 D. Rs. 21,000

5. Legal expenses incurred in purchasing a plot of land is
 - A. Revenue expenditure B. Revenue loss
 - C. Deferred revenue expenditure D. Capital expenditure

6. Which of the following books is called the king of books of accounts?
 - A. Journal B. Ledger C. Trial balance D. Cash book

7. Assertion (A) Revenue expenses are written off in the year in which they are incurred
Reason (R) The benefit of revenue expenses is consumed within a year
 - A. Both (A) and (R) are correct.

- B. (A) is correct and (R) is incorrect.
 C. Both (A) and (R) are incorrect.
 D. (A) is incorrect, but (R) is correct.
8. Assertion (A): GST is a comprehensive levy and collection on both goods and services at the same rate with the benefit of input tax credit or subtraction of value. Reason (R): GST is a destination-based tax and levied at a single point at the time of consumption of goods and services by the end consumer.
- A. Both (A) and (R) are correct.
 B. (A) is correct and (R) is incorrect.
 C. Both (A) and (R) are incorrect.
 D. (A) is incorrect, but (R) is correct.
9. Assertion (A) According to conservatism principle valuation of inventory should be made at cost price or market price whichever is lower.
 Reason (R) Inventory valuation is necessary when a business is going to be sold as a going concern.
- A. Both (A) and (R) are correct.
 B. (A) is correct and (R) is incorrect.
 C. Both (A) and (R) are incorrect.
 D. (A) is incorrect, but (R) is correct
10. Assertion (A) All the government revenue generated from taxes and earnings from state-run companies go into the Contingency Fund of India.
 Reason (R) It is the duty of the finance department of Govt. of India to maintain Contingency Fund.
- A. Both (A) and (R) are correct.
 B. (A) is correct and (R) is incorrect.
 C. Both (A) and (R) are incorrect.
 D. (A) is incorrect, but (R) is correct
11. Assertion (A) According to Article 248 of the Constitution of India , the President of India appoints the Comptroller and Auditor General of India by warrant under his hand and seal.
 Reason (R) He has to uphold the constitution and the Law of Parliament in the field of financial administration.
- A. (A) is true but (R) is false
 B. (A) is false but (R) is true.
 C. Both (A) and (R) are true but (R) is the correct explanation of (A)
 D. Both (A) and (R) are true but (R) is not the correct explanation of (A)
12. Who among the following a progressive tax?
- A. Sales Tax B. Custom Duty
 C. Value Added tax D. Income Tax

13. As per the new tax regime, what is the exemption limit of Income tax for the financial year 2022-23 ?
- A. Rs. 1,50,000 B. Rs. 2,50,000
C. Rs. 5,00,000 D. Rs. 7,50,000
14. Which of the following is not covered under Section 80D of Income tax Act, 1961?
- A. Health insurance premium paid for self, spouse, children and parents
B. Payments made towards preventive health check-ups
C. Medical expenses incurred on maintaining the health of senior citizens without any medical insurance
D. Medical expenses incurred on the treatment of a dependent who is a person with a disability.
15. Which one of the following is not an error of commission for the purpose of audit?
- A. Posting of wrong amount
B. Posting of wrong account
C. Posting a revenue item to a personal account
D. Posting to one side only
16. Which one of the following Sections is not related to Tax Deducted at Source (TDS) as per Income tax Act?
- A. Section 139 B. Section 193
C. Section 194 D. Section 206AA
17. Which one of the following Form is not used for filling TDS Returns?
- A. Form 24Q B. Form 25Q
C. Form 26Q D. Form 27Q
18. Which one of the following investments/payments is not allowable deduction u/s 80C of Income Tax Act, 1961?
- A. Contribution to Provided Fund
B. Subscription to National Savings Certificate
C. Interest paid on loan taken for higher education
D. Repayment of Housing Loan Principal amount
19. Which one of the following is not an exempted income as per Section 10 of Income Tax Act, 1961 ?
- A. Agricultural Income
B. Share of profit of a partner from a firm
C. Retirement Compensation from a public sector Company
D. Self-employment income
20. Which one of the following items is taxable under GST ?
- A. Crude oil B. High speed diesel
C. Aviation turbine fuel D. Processed food items
21. Which one of the following is not a capital asset as per Section 2(14) of the Income Tax Act, 1961 ?
- A. Land and Building B. Debentures
C. Jewellery D. Motor car

30. Which of the following is a Capital Expenditure?
- Carriage paid on goods purchased
 - Payment of compensation to a discharged employee
 - Legal expenses incurred for abuse of trademark
 - Cost of up gradation of software
31. Read the following statements in respect of Bank Reconciliation Statement.
- Bank Reconciliation statement is prepared by banks.
 - When cash book balance shows positive balance , pass book balance shows negative balance
 - Overdraft as per cash book means withdrawals exceed deposits
 - When bank charges are debited in the pass book, that means your bank has deducted an amount for their services
- Only (a) is false
 - (a) and (b) are false
 - (a), (b) and (c) are false
 - All are false
32. Personal cash deposited into bank is recorded in the cash book on
- Debit side
 - Credit side
 - Debit side and Credit side
 - None of the above
33. If wages paid for electric installation is debited to wages account , then it is an error of
- Commission
 - Principle
 - Omission
 - Compensation
34. Which one of the following affects cash book ?
- Recording depreciation
 - Declaration of cash dividend
 - Write off of an uncollectible account receivable
 - Payment of an account payable
35. Which of the following item does not affect cash book ?
- Purchases
 - Sales
 - Commission accrued
 - Discount allowed
36. When sales = Rs.1,80,000, purchase = Rs. 1,60,000, opening stock = Rs. 44,000, rate of the gross profit is 20% on cost, the closing stock would be
- Rs. 25,000
 - Rs. 44,000
 - Rs. 54,000
 - Rs. 56,000
37. The cash price of a machine is 2,40,000. Rs. 60,000 being paid on delivery and the balance in three instalment of Rs. 70,000 each. The amount of interest included in 3rd instalment would be
- Rs. 20,000
 - Rs. 15,000
 - Rs. 10,000
 - Rs. 5,000
38. A machine was acquired in exchange of an old machine and Rs. 55,000 paid in cash. The carrying amount of the old machine was Rs. 2,00,000 whereas its fair value was Rs. 1,75,000 on the date of exchange. The historical cost of the new machine will be

- A. Rs. 2,00,000
- B. Rs. 2,30,000
- C. Rs. 2,55,000
- D. None of the above

39. Which one of the following is a statutory deduction U/S 24 of Income Tax Act, 1961?

- A. Interest on home loan
- B. Interest on fixed deposit
- C. Interest on savings bank account
- D. Interest on car loan

40. Which one of the following is not a deduction U/S 16 of Income Tax Act, 1961?

- A. Professional Tax
- B. Entertainment Allowance
- C. House Rent Allowance
- D. Standard Deduction Rs. 50,000

41. While preparing Bank Reconciliation Statement, if bank gives wrong credit of Rs. 300, it means bank balance as per cash book

- A. increases by Rs. 300
- B. decreases Rs. 300
- C. increases by Rs. 600
- D. decreases by Rs. 600

42. When bank balance as per cash book is the starting point, payment made by the bank on the basis of standing instruction is

- A. Added
- B. subtracted
- C. not considered
- D. None of the above

43. Which of the following tax has been abolished by GST?

- A. Income tax
- B. Wealth tax
- C. Service tax
- D. Corporation tax

44. Which of the following statement is incorrect in respect of cash book?

- A. A contra entry is one which does not require posting to the ledger
- B. Cash book is both a ledger and a special purpose book
- C. Only cash transactions are recorded in the cash book
- D. Discount account should be balanced in the cash book

45. Mr. A made a taxable supply of Rs. 2,00,000 to Mr. B on which GST chargeable is 18% (CGST rate @ 9% and SGST rate @ 9%) and Mr. B made taxable supply of the same goods after value addition of @ 20% to Mr. C on which GST chargeable is 18% (CGST rate @ 9% and SGST rate @ 9%). The amount of total GST to be deposited by Mr. B will be

- A. Rs. 12,000
- B. Rs. 10,800
- C. Rs. 9,000
- D. Rs. 7,200

46. Which of the following statement is false?

- A. Where accounting ends, auditing begins
- B. Auditing is a systematic examination of books and other records of a business
- C. The principal objective of audit is to discover errors and frauds, if there are any
- D. The word audit has been derived from the Latin word 'audire'

47. Any written evidence in support of a business transaction is called

- A. Journal
- B. Ledger
- C. Cash Book
- D. Voucher

48. Which of the following is true?
- A. Accounts receivable are found in the current asset section of a balance sheet.
 - B. Accounts receivable increase the value of debt owned by a business
 - C. Accounts receivable are generated when a customer makes payments.
 - D. Accounts receivable become more valuable over time.
49. The preparation of a trial balance helps in
- A. Locating errors of complete omission
 - B. Locating errors of principle
 - C. Locating errors of commission
 - D. None of the above
50. When a cheque is drawn for office use, it is shown in the cash book as
- A. debit side item
 - B. credit side item
 - C. both debit and credit side item as contra entry
 - D. None of the above

Signature of the candidate