

INDIAN INSTITUTE OF TECHNOLOGY ROPAR

WRITTEN EXAMINATION

JUNIOR ASSISTANT (ACCOUNTS)

Date of the Examination: 21/10/2023

PART - A

Maximum Marks: 40

Time: 60 Minutes

Name of Candidate: \_\_\_\_\_

Roll No.: \_\_\_\_\_

INSTRUCTIONS TO CANDIDATES

1. This question paper (Part – A) has 40 questions. Each question carries one mark. There are four choices for answer (A, B, C, D) to each question. Choose the correct answer (one only) for each question and mark it on the Optical Response Sheet (ORS).
2. Read the instructions given in the ORS sheet carefully.
3. Use a Black/Blue ball point pen only to fill the ORS Sheet.
4. The candidate should check that the booklet does not have any unprinted or torn or missing pages or questions etc. If so, get it replaced with another question paper.
5. While marking your answer on the ORS Sheet fully darken the circle.
6. One (1) mark will be awarded for each correct answer and each incorrect answer and unanswered questions will not attract marks. There is no negative marking.
7. Return the ORS Sheet and the question paper to the invigilator after the examination is over.
8. Mobile, Electronic Watch and other Electronic Gadgets are prohibited in the examination.
9. Use of Unfair Means in Examination will lead to cancellation of candidature.

Signature of the candidate: \_\_\_\_\_

*Good Luck*



1. In the following sentence, identify the segment which contains the grammatical error.  
Unless you prepare well, you will not get a first class.
- A. No error  
B. a first class  
C. Unless you prepare well  
D. you will not get
2. In this question, a part of the sentence is in bold. Choose the correct alternative to bold part of the sentence from the given choices.  
When the party ended, the band **pack up** its equipment and left.
- A. will pack up  
B. will have packed up  
C. packed up  
D. No improvement
3. Select the most appropriate option to improve the underlined segment in the given sentence.  
I am really looking forward to meet you.
- A. to meeting you  
B. to have met you  
C. to be meeting you  
D. No improvement
4. In this question, the sentence has been given in Active/Passive voice. From the given alternative, choose the one which best expresses the given sentence in Passive/Active voice.  
We found the lock broken last night.
- A. The lock was found by us breaking last night.  
B. The lock was found by us broken last night.  
C. The lock was broken by us last night.  
D. The broken lock we found last night.
5. In this question, the sentence has been given in Direct/Indirect speech. From the given alternative, choose the one which best expresses the given sentence in Indirect/Direct speech.  
He said, "I have passed the examination."
- A. He said that he had passed the examination.  
B. He announced that he has passed the examination.  
C. He said that he had to pass the examination.  
D. He said that he has passed the examination
6. In the following question, out of the given alternative, choose the one which is nearest in meaning to the italicized bold part of the sentence.  
He is *averse* to the idea of holding elections now.
- A. Convinced  
B. angry  
C. opposed  
D. indifferent
7. In the following question, choose one alternative which is opposite in meaning to the given word.  
Comply
- A. Refuse  
B. Agree  
C. Disagree  
D. Deny



8. The following sentence has a blank space and please fill the blank with the appropriate word.

Some people in Punjab \_\_\_\_\_ from voting at the last elections.

- A. Refused                      B. refrained                      C. denied                      D. abstained

9. In the following question, a part of the sentence is printed in bold. With the given alternatives, please improve the sentence.

We saw one tiger **approached to us**.

- A. approaching to us                      B. approaching towards us  
C. approaching us                      D. No improvement

10. At which place in Bengal did the Mughal Emperor grant the permission to East India Company to trade and set up its factories in 1651.

- A. Calcutta                      B. Qasim Bazar                      C. Saingar                      D. Burdwan

11. Among the following, which statement is not correct?

- A. Madhya Pradesh has maximum forest area.  
B. Arunachal Pradesh has maximum dense forest area.  
C. Nagaland is the most forest covered state of India.  
D. Haryana is the least forest covered state of India.

12. Which of the following appointments is not made by the President of India?

- A. Speaker of Lok Sabha  
B. Chief Justice of India  
C. Chief of Air Staff  
D. Chief of Army

13. A pressure cooker works on the principle of?

- A. Elevation of boiling point of water by application of pressure.  
B. Making food grains softer by application of pressure.  
C. Making the food grains softer by application of pressure and temperature.  
D. Keeping the food grains inside steam for longer time.

14. Nobel Prizes are distributed annually at?

- A. Manila  
B. New York  
C. Stockholm  
D. Geneva

15. Who was called the Father of the Indian Unrest by the British?

- A. MK Gandhi  
B. BG Tilak  
C. Motilal Nehru  
D. Bhagat Singh



16. Which institution releases the 'Business Confidence Index'?
- A. RBI                      B. CII                      C. FICCI                      D. BSE
17. Who is the only Indian player in the top 25 in Forbes' annual list of the highest-paid female athletes in the world?
- A. Mary Kom                      B. Mirabai Chanu                      C. P V Sindhu                      D. Sania Mirza
18. Which institution developed a pocket-friendly device to detect milk adulteration in 30 seconds?
- A. IISc Bengaluru                      B. IIT Madras                      C. IIT Delhi                      D. NIT Tiruchirappalli
19. Which Union Ministry awards the 'Special Operation Medal' to Police Forces, Armed Forces and Security Organisations?
- A. Ministry of Defence  
B. Ministry of Home Affairs  
C. Ministry of External Affairs  
D. Ministry of Youth Affairs and Sports
20. Standardised Precipitation Index (SPI) is a tool used to monitor which parameter?
- A. Drought                      B. Flood                      C. Air Quality                      D. Radiations
21. Ajay invested ₹ 5000 in scheme A which gives simple interest at the rate of 5% per year, for 2 years. After 2 years he deposited the amount received from scheme A in scheme B which gives compound interest at the rate 10% per year, for 2 years. What amount will he get finally?
- (A) ₹6000                      (B) ₹7500                      (C) ₹6655                      (D) ₹5845
22. What will come in place of question mark. 81 74 88 67 ? 60
- (A) 95                      (B) 72                      (C) 65                      (D) 84
23. Population of a town in 2021 was 8000. It increased by 15% in 2022 and decreased by 25% in 2023. If so what is the population in 2023?
- (A) 7200                      (B) 6900                      (C) 8050                      (D) 8000
24. A started a business by investing ₹40,000. After 3 months B joined by investing ₹20,000. Again after 3 more months C joined by investing ₹50,000. After one year they got a profit of ₹9,600. What amount will B receive as his share from the profit?
- (A) ₹2200                      (B) ₹1600                      (C) ₹2000                      (D) ₹1800
25. Cost of 8 oranges and 6 apples is ₹150. Then what is cost of 12 oranges and 9 apples?
- (A) ₹200                      (B) ₹175                      (C) ₹225                      (D) ₹230



26. In a class of 120 students 60% of students passed in Physics and 80% students passed in Mathematics. Then how many students passed in only Mathematics and not in Physics.
- (A) 48 (B) 40 (C) 32 (D) 60
27. Present ages of two persons A and B are in the ratio 4 : 5. Before 5 years their ages were in the ratio 7 : 9. What is age of B after 4 years?
- (A) 52 (B) 54 (C) 48 (D) 45
28. A running train crossed a man standing on the side of the track in 3 seconds and a platform of length 40 metre in 4 seconds. Then what is the length of the train?
- (A) 150 metre (B) 140 metre (C) 120 metre (D) 110 metre
29. The respective ratio of cost prices of articles A and B is 7 : 9. Article A was sold at a profit of 40% and article B was sold at a profit of 10 %. The total profit earned from the sale is ₹222. What is the cost price of A.
- (A) ₹320 (B) ₹400 (C) ₹480 (D) ₹420
30. A boat goes a certain distance upstream and downstream in 10 hours. The speed of the boat is 10km/hr and the speed of the stream is 4 km/hr. Then what is the distance.
- (A) 26 KM (B) 34KM (C) 40KM (D) 42 KM
31. How many such pairs of letters are there in the word CURVATURE each of which has as many letters between its two letters in the word as there are between them in the English alphabet.
- (A) 5 (B) 4 (C) 3 (D) 2
32. KT is related to PY. Then DH is related to \_\_\_\_\_?
- (A) PQ (B) IM (C) UX (D) PY
33. In a certain code language CONICS is written as MNBTDJ. Then how is the word PRISON written in that code language
- (A) VWTXPR (B) HQOOPT (C) PRSQVW (D) DJKL PQ
34. Three of the following four are alike in a certain way. Which is the one that does not belong to the group?
- (A) 13 (B) 29 (C) 33 (D) 37



35. Kiran moves 8 metre to the east from P to reach Q then turnsto the left and reaches R after moving 7 metre. Then he turns to the right and movs 13 metre to reach S. Then he turns to his right and moves 7m to reach T. How far and in which direction is T from P.
- (A) 20 metre, north (B) 23 metre, south  
(C) 21 metre, west (D) 21 metre, east
36. A is husband of B, C is son of B, D is sister of C and F is son of D. How is F related to A?
- (A) Nephew (B) Brother (C) Grandson (D) data inadequate
37. If FINGER is coded as NEFRGI, then how is MARKET coded.
- (A) REMTKA (B) KMRATE (C) EKRM TA (D) MKREAT
38. Among Vikas, Kiran, Miya, Raju and Hari, Vikas is taller than Raju but shorter than Kiran who is not the tallest. Raju is not the shortest. Hari is shorter than Miya. Then who is the second shortest among them.
- (A) Vikas (B) Kiran (C) Miya (D) Raju
39. If B means multiplication, K means divison, P means addition, and R means subtraction, then  $20 B 2 K 4 P 3 R 5 = ?$
- (A) 25 (B) 8 (C) 20 (D) 10
40. How many letters are there in the word PUNJAB which are as far away from the begining of the word as when they are arranged in alphabetical order from left to right?
- (A) One (B) Two (C) Three (D) Zero



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**WRITTEN EXAMINATION**  
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Date of the Examination: 21/10/2023

**PART - B**

Maximum Marks: 30

Time: 30 Minutes

Name of Candidate: \_\_\_\_\_

Roll No.: \_\_\_\_\_

**INSTRUCTIONS TO CANDIDATES**

1. This question paper (Part – B) has 30 questions. Each question carries one mark. There are four choices for answer (A, B, C, D) to each question. Choose the correct answer (one only) for each question and mark it on the Optical Response Sheet (ORS).
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1. What is the monetary limit of petty losses which need not be reported to the next higher authority?
  - a) Rs. 20000
  - b) Rs 15000
  - c) Rs. 10000
  - d) Rs. 5000
2. For drawal of money by a DDO, when a single bill includes charges falling under two or more object heads, which of the following procedure is to be followed?
  - a) Charges shall be distributed accurately over the respective heads
  - b) Charges shall be distributed equally among the different object heads
  - c) Charges shall be classified under the head whose share is higher
  - d) The bill should be classified only under the major head
3. What is a Personal Deposit Account in terms of General Financial Rules
  - a) A saving Bank Account
  - b) An account to credit receipts and effect withdrawals by a designated officer
  - c) A personal ledger of an Accounts Officer
  - d) None of the above
4. What is the financial limit for purchase of goods without quotation or bids?
  - a) Rs 25000
  - b) Rs. 30000
  - c) Rs. 15000
  - d) Rs. 20000
5. In what form will a bid security be accepted?
  - a) Bank guarantee
  - b) Fixed Deposit receipts
  - c) Demand Draft
  - d) All of the above
6. In a QCBS, what is the highest weightage allowed for technical parameters
  - a) 50 %
  - b) 60%
  - c) 70%
  - d) 80%



7. Fixed assets should be verified at least once in?
- a) Five years
  - b) One Year
  - c) Three years
  - d) Four years
8. What is the date of submission of annual report and audited accounts by the autonomous body to the nodal ministry for submission to the Parliament?
- a) 31<sup>st</sup> March
  - b) 31<sup>st</sup> December
  - c) 1<sup>st</sup> January
  - d) 30<sup>th</sup> June
9. What is the minimum and maximum limit for which purchase of goods by Purchase Committee can be made on the recommendation of a local purchase committee?
- a) Rs. 5000 - 25000
  - b) Rs. 25000 - 250000
  - c) Rs. 1000 - 10000
  - d) Rs. 100000 - 10000000
10. Which of the following category of Government servants are eligible for grant of Computer Advance?
- a) Employees drawing pay from Pay Level 10 to 18
  - b) Employees drawing pay from Pay Level 6 to 18
  - c) Employees drawing pay from Pay Level 4 to 18
  - d) All Government Employees
11. What is the maximum amount of LTC advance admissible to a Government servant?
- a) 50% of the estimated cost of journey both ways
  - b) 75% of the estimated cost of journey both ways
  - c) 90% of the estimated cost of journey both ways
  - d) 80% of the estimated cost of journey both ways
12. PFMS is used for?
- a) Bill processing and receipt management
  - b) Financial reporting
  - c) Fund flow management



- d) All of the above
13. What is the minimum value of earnest money that should be taken from the successful bidder in case of acceptance of a bid?
- a) 15% of bid value
  - b) 25% of bid value
  - c) 10% of bid value
  - d) 20% of bid value
14. What does HEFA stands for?
- a) Higher Education Financing Agency
  - b) Higher Education Financing Authority
  - c) Higher Education Funding Agency
  - d) Higher Education Funding Authority
15. If a Government servant fails to submit the adjustment bill for an advance drawn for a contingent purpose along with the balance within 15 days upon the drawal of advance, how will it be recovered?
- a) From Government servant's next salary(ies)
  - b) Government servant's GPF
  - c) Along with other loans of the Government servant
  - d) Government servant's retirement benefits
16. How will rounding off of foreign service contributions be made:
- a) Nearest Rupee
  - b) Next higher rupee
  - c) Nearest paise
  - d) Fractions of a rupee will be ignored
17. A Government servant drawing pay of Rs. 58600 was transferred from level 7 to level 6 on 1-4-2023 at his own request. Fix his pay in level 6, if the pay in level 6 are Rs. 56900, Rs. 58600, Rs. 60400 and Rs. 62200.
- a) Rs. 58600
  - b) Rs. 56900
  - c) Rs. 60400
  - d) Rs. 62200
18. A Government servant holding a post in the pay level 10 was formally appointed from 1-3-2023 to hold additional charge of another post in the same office in the same cadre as a temporary measure for three months. What is his entitlement?



- a) 25% of the additional pay
  - b) Honorarium of Rs. 10000 per month
  - c) A lumpsum of Rs 500 per month
  - d) No additional pay
19. Can the competent authority refuse to pay Subsistence Allowance to a Government servant as the gravity of offence is very high?
- a) Yes
  - b) Can refuse 25% of the Subsistence Allowance
  - c) No
  - d) Can refuse 50% of the Subsistence Allowance
20. What is the amount of deduction allowed under Section 80-D in respect of medical expenditure incurred on the health of an assessee or his family?
- a) Rs. 25000
  - b) Rs. 50000
  - c) Rs. 1.5 lakhs
  - d) None of the above
21. Which of the following will not be considered as income for tax purpose?
- a) Salary Income
  - b) Winning from Lottery
  - c) Agriculture Income
  - d) Profit from Tax
22. Which of the following does not form a part of a file?
- a) Notes portion
  - b) Correspondence portion
  - c) Subject portion
  - d) References
23. What action will be taken when a file is misplaced?
- a) The other files will be re-numbered
  - b) The file will be reconstructed
  - c) A new file will be added
  - d) No action will be taken
24. What is the full form of DPI in context of scanned images?



- a) Dots per image
  - b) Dots per inch
  - c) Dots per index
  - d) Digit per image
25. What is the periodicity prescribed to prefer a second appeal with the CPIO from the date on which the information was actually received by the Appellant?
- a) 10 days
  - b) 30 days
  - c) 60 days
  - d) 90 days
26. 'Deemed Refusal' under RTI Act is?
- a) A failure to provide information by PIO within stipulated time
  - b) An FAA's refusal to hear a first appeal within 30 days
  - c) An Applicant's refusal to pay fees
  - d) An APIO's refusal to provide information on request by an Applicant
27. Which of the following is taken as criteria for determining the rate of daily allowance on tour?
- a) The place of official duty
  - b) The place of headquarters
  - c) The place of residence
  - d) Any one of the above
28. Who of the following is competent to sanction abolition of post?
- a) An authority who is competent to create the post
  - b) Secretary of the Department
  - c) The Financial Advisor
  - d) Any one of the above
29. What is the amount of demurrage/ wharfage charges which need not be reported to the Ministry/ Department?
- a) Rs. 10000
  - b) Rs 1000 per case
  - c) Rs 5000 per year
  - d) Demurrage/ wharfage charges paid need not be reported
30. What does CRAC stand for?
- a) Consignee Receipt Acceptance Certificate
  - b) Consignee Rejected Acceptance Certificate
  - c) Consignee Receipt Agreement Certificate
  - d) None of the above