## **PROVISIONAL ANSWER KEY**

**Question Paper Code:** 5/2019/OL Category Code: 401/2017 Exam: Deputy Accounts manager Medium of Question: English Date of Test 13-03-2019 Department Kerala Water Authority Alphacode А Question1:-The 20th International Children Film Festival of India (ICFFI) was held at? A:-Bengaluru **B:-Hyderabad** C:-Goa D:-Chennai Correct Answer:- Option-B Question2:-The Attorney General for India is appointed by the President of India under which article of the Constitution A:-Article 74 B:-Article 50 C:-Article 76 D:-Article 123 Correct Answer:- Option-C Question3:-Emergency proclamation issued by the President under article 352 must be approved by the parliament within A:-3 months B:-2 months C:-1 month D:-5 months Correct Answer:- Option-C Question4:-The Environment Protection Act was passed in the year A:-1974 B:-1992 C:-1972 D:-1986 Correct Answer:- Option-D Question5:-Childhood name of Pandit K.P. Karuppan is A:-Sankaran **B:-Ayyappan** C:-Velukutty D:-Kunhikannan Correct Answer:- Option-A Question6:-The Fourth All Kerala political conference held at Payyannur in May 1928 was presided over by A:-Annie Besant **B:-Jawaharlal Nehru** C:-Pattam Thanu Pillai D:-K. Kelappan Correct Answer:- Option-B Question7:-Who was the ruler of Travancore during channar agitation? A:-Ayilyam Tirunal **B:-Visakham Tirunal** C:-Sreemulam Thirunal D:-Uthram Thirunal Marthandavarma Correct Answer:- Option-D Question8:-The Autobiography of Ponkunnam Varkey is A:-Ente Vazhi Thirivu **B:-Jeevithathinte Thalukal** C:-Kazhchapadukal D:-Ormakaliloode Correct Answer:- Option-A Question9:-'Varthamana Pusthakam' is a malayalam Travalogue written by

A:-Fr Barthalomew B:-S.K. Pottekkad C:-Thomakathanar D:-Arnos Pathiri Correct Answer:- Option-C Question10:-Who won the Rajiv Gandhi Khel Ratna award for the year 2018? A:-Rohit Sharma **B:-Bhajrang Punia** C:-P.V. Sindhu D:-Virat Kohli Correct Answer:- Option-D Question11:-The founder of the Women's Magazine Shrimati is A:-Arya Pallam B:-Anna Chandy C:-A.V. Kuttimalu Amma D:-Lalitha Prabhu Correct Answer:- Option-B Question12:-Who is known as 'Martin Luther' of Malankara Syrian Sabha? A:-Abraham Malpan B:-Pampady John Joseph C:-M.C. Joseph D:-Poikayil Yohannan Correct Answer:- Option-A Question13:-Social reformer who started Sabari Ashramam for Harijan students A:-K.P. Kesavamenon B:-T.R. Krishna Swami Iyer C:-T.K. Madhavan D:-Ayyankali Correct Answer:- Option-B Question14:-Kainakary is the birth place of which social reformer? A:-K.P. Vellon B:-Kumaranasan C:-Kuriakose Elias Chavara D:-Velukutty Arayan Correct Answer:- Option-C Question15:-Who is the first to receive Vayalar Award for the best literary work in Malayalam? A:-M.T. Vasudevan Nair B:-P.K. Balakrishnan C:-Madhavikutty D:-Lalithambika Antharjanam Correct Answer:- Option-D Question16:-Who invented disposable syringe? A:-Hiram Stevens **B:-Colin Murdoch** C:-Louis Leakey D:-George Gamou Correct Answer:- Option-B Question17:-Thiru-kochi state was formed in the year A:-1949 July 1 B:-1948 June 9 C:-1946 September 11 D:-1950 January 1 Correct Answer:- Option-A Question18:-Swami Vivekananda got proper explanation of Chinmudra from A:-Sree Narayana Guru B:-Neelakanda Theertha Padar C:-Thycaud Ayya D:-Chattambi Swamikal Correct Answer:- Option-D

Question19:-The National Planning Committee (NPC) was set up in the year A:-1938 B:-1947 C:-1945 D:-1944 Correct Answer:- Option-A Question20:-The mount piece of SNDP Yogam which was published on 1904 from Thiruvananthapuram A:-Kerala kaumudi B:-Malayali C:-Vivekodayam D:-Yogakshemam Correct Answer:- Option-C Question21:keyword allows a child class to inherit properties from its parent class in Java. A:-Inherit **B:-Extends** C:-(1) and (2) D:-None Correct Answer:- Option-B Question22:-Which memory allocation strategy places a program in the largest available partition in the main memory? A:-Worst fit B:-Last fit C:-First fit D:-Best fit Correct Answer:- Option-A Question23:-Which of the following has the lowest access time? A:-Cache B:-RAM C:-Magnetic disc D:-Registers Correct Answer:- Option-D \_\_\_\_\_ operator in C can only be used with integers. Question24:-A:-Addition **B:-Modulus** C:-Sizeof D:-Conditional Correct Answer:- Option-B Question25:-URL stands for A:-Uniform Registry Locator **B:-Universal Resource List** C:-Uniform Resource Locator D:-Universal Registry List Correct Answer:- Option-C Question26:is the diagnostic testing sequence that BIOS runs to determine if the hardware components are working properly when the computer is turned on. A:-DOT **B:-CMOS** C:-POST D:-PING Correct Answer:- Option-C Question27:-A quadbit is also known as \_\_\_\_\_ . A:-Nibble B:-Bit C:-Byte D:-Petabyte Correct Answer:- Option-A Question28:-The output of a lexical analyzer is . A:-Program B:-Machine code C:-Object code

D:-Stream of tokens Correct Answer:- Option-D Question29:-The amount of vertical space between lines of text in a document is called \_\_\_\_\_\_. A:-Word spacing **B:-Line spacing** C:-Multi-line D:-Single line Correct Answer:- Option-B Question30:-The communication between computers in network is governed by a set of rules and regulations known as A:-Protocols **B:-Standard rules** C:-System rules D:-None of the above Correct Answer:- Option-A Question31:-The SQL CREATE TABLE command is a . A:-DCL command **B:-TCL** command C:-DML command D:-DDL command Correct Answer:- Option-D Question32:-The \_\_\_\_\_\_ file system is always mounted. A:-Directory B:-Root C:-CatchFS D:-None of the above Correct Answer:- Option-B Question33:were designed to be a reliable mechanism for websites to remember stateful information or to record the user's browsing activity. A:-Browsers **B:-Cookies** C:-Pug-ins D:-Scripts Correct Answer:- Option-B Question34:-A \_\_\_\_\_\_ is someone who seeks to beach defenses and exploit weaknesses in a computer system or network. A:-Blocker **B:-Robber** C:-Hacker D:-Scripts Correct Answer:- Option-C Question35:-A \_\_\_\_\_\_ is a field or collection of fields in a relational database table that provides a link between data in two tables. A:-Primary key B:-Master key C:-Collection key D:-Foreign key Correct Answer:- Option-D Question36:-The base of an octal number system is \_\_\_\_\_\_. A:-8 B:-16 C:-2 D:-10 Correct Answer:- Option-A Question37:-The '#' symbol at the beginning of a statement in a C/C++ program indicates that it is a \_\_\_\_\_\_. A:-Comment B:-Object directive C:-Preprocessor directive D:-String Correct Answer:- Option-C

Question38:-Hardware/Software designed to guard against unauthorized access to a computer network is known as

A:-Netwall **B:-Wallblock** C:-Bouncer D:-Firewall Correct Answer:- Option-D Question39:-A row in a relational table is also referred to as \_\_\_\_\_\_. A:-Value B:-Field C:-Tuple D:-Attribute Correct Answer:- Option-C Question40:-The program that converts high level code to low level code is called . A:-Processor **B:-Compiler** C:-Emulator D:-Converter Correct Answer:- Option-B Question41:-When shares are forfeited this share capital is debited by A:-Calls in arrears B:-Called up value C:-Paid up value D:-None of these Correct Answer:- Option-B Question42:-AS-26 is related with A:-Tangible assets **B:-Fixed** assets C:-Intangible assets D:-Current assets Correct Answer:- Option-C Question43:-Under departmental accounting General expenses which cannot be apportioned appear in A:-Balance sheet **B:-General P/L account** C:-Columnar trading account D:-None of these Correct Answer:- Option-B Question44:-If goods are invoiced to branch at 25% on cost price, it will be at \_\_\_\_\_\_ at on selling price. A:-20% B:-25% C:-33 1/3 D:-50% Correct Answer:- Option-A Question45:-Goods sent by Head Office to Branch is credited in Head Office books to \_\_\_\_\_\_ account. A:-Goods in transit **B:-Branch Account** C:-Goods sent to Branch D:-None of these Correct Answer:- Option-C Question46:-A fund flow statement is prepared to disclose A:-the result of operation B:-the changes in financial position C:-the financial position D:-none of these Correct Answer:- Option-B Question47:-Excess of minimum rent over royalties is called A:-short workings B:-dead rent C:-royalties

D:-none of these Correct Answer:- Option-A Question48:-Regional rural banks are sponsored by A:-IDBI B:-RBI C:-SEBI D:-None of these Correct Answer:- Option-A Question49:-\_\_\_\_\_ cheque is a dead cheque. A:-Multilated cheque **B:-Crossed cheque** C:-Stale cheque D:-Post dated cheque Correct Answer:- Option-C Ouestion50:-RTGS stands for A:-Real Time General Settlement **B:-Real Time Gross Settlement** C:-Real Time Gross Scheme D:-None of the above Correct Answer:- Option-B Question51:-EFT was introduced by the RBI in A:-1993 B:-1994 C:-1995 D:-1996 Correct Answer:- Option-D Question52:-The principle of subrogation is introduced to protect the interest of A:-insured **B:-agents** C:-insurer D:-all of the above Correct Answer:- Option-C Question53:-IRDA Act was passed in A:-1938 B:-1956 C:-1999 D:-2001 Correct Answer:- Option-C Question54:-Which among the following is specifically set up to boost overall rural development in India? A:-RBI B:-IDBI C:-NABARD D:-SEBI Correct Answer:- Option-C Question55:-Note issue is the major function of A:-Central Bank of India **B:-Central Bank** C:-Imperial Bank D:-None of these Correct Answer:- Option-B Question56:-Which of the following is NOT money market instrument? A:-Treasury Bills **B:-Commercial Paper** C:-Certificate of Deposit D:-FD receipt Correct Answer:- Option-D Question57:-The Sensex has A:-25 stocks B:-30 stocks

C:-50 stocks D:-20 stocks Correct Answer:- Option-B Question58:-Venture capital funds are regulated by A:-SEBI B:-RBI C:-IDBI D:-SBI Correct Answer:- Option-A Question59:-Mutual funds invests in A:-Stock only **B:-Bonds only** C:-Stocks and bonds D:-Stocks, bonds and cash instruments Correct Answer:- Option-D Question60:-The NSE - Nifty's base period is A:-1992 B:-1993 C:-1994 D:-1995 Correct Answer:- Option-D Question61:-The first stock exchange in India to have a screen based automated ring less trading screen A:-IDBI B:-UTI C:-OTCEI D:-IFCI Correct Answer:- Option-C Question62:-The market for a very short period loan is called A:-Money market **B:-Collateral loan market** C:-Call money market D:-Bill market Correct Answer:- Option-C Question63:-The panel at the top of MS-Word document is called A:-Menu **B:-Ribbon** C:-Programme D:-Taskbar Correct Answer:- Option-A Question64:-The combination of a column coordinate and a row co-ordinate make up a A:-column address B:-cell address C:-row address D:-none of these Correct Answer:- Option-B Question65:-DBMS means A:-Data Base Maintenance System B:-Data Base Module System C:-Data Base Monitoring System D:-None of these Correct Answer:- Option-D Question66:-What is used to retrieve specific data from a database and to answer questions about the date in MS ACCESS? A:-Tables **B:-Forms** C:-Queries D:-Reports Correct Answer:- Option-C Question67:-Which one is used to transfer a webpage to user's computer? A:-HTTP

B:-FTP C:-XML D:-HLL Correct Answer:- Option-B Question68:-The altering of data so that it is not usable unless the changes are undone is A:-Bio-metrics **B:-Encryption** C:-Ergonomics **D:-Compression** Correct Answer:- Option-B Question69:-VIRUS stands for A:-Very Intelligent Result Until Source B:-Vital Information Resources Under Seize C:-Viral Important Record User Searched D:-Very Interchanged Resource Under Search Correct Answer:- Option-B Question70:-Which short cut key is used for calculator in Tally? A:-CTRL + P B:-CTRL + C C:-CTRL + N D:-CTRL + A Correct Answer:- Option-C Question71:- is that which meets the tests of public interest, commonly accepted customs and standards of conduct. A:-Propriety audit **B:-Operational audit** C:-Efficiency audit D:-Special audit Correct Answer:- Option-A Question72:-Wages tribunals may order cost audit for a certain industrial unit to settle industrial disputes relating to higher wages, bonus etc. this is a type of External Audit of the form A:-Cost audit on behalf of the government B:-Cost audit on behalf of the customers or consumers C:-Cost audit on behalf of the trade associations D:-None of the above Correct Answer:- Option-D Question73:-The auditor A:-Should distribute the audit work among his subordinates B:-Should assign difficult and technical works to senior clerks and easy and simple jobs to junior clerks C:-Should not distribute his work among his subordinates as it is confidential D:-Both (1) and (2) is true Correct Answer:- Option-D Question74:-A firm can reduce the needed cash balance if it can move the cash disbursement and cash collections into the same cash flow cycle. This is known as A:-Accelerating Cash Receipts **B:-Synchronizing Cash Flows C:-Delaying Disbursements** D:-All of the above Correct Answer:- Option-B Ouestion75:contains a copy of the audit program, audit tests, performed, a copy of trial balance, a copy of the annual final accounts. A:-Permanent file B:-Current file C:-None of the above D:-Both (1) and (2) Correct Answer:- Option-B Question76:is a built-in part of the accounting system under which the work of one employee is automatically checked by another employee. A:-Internal Audit **B:-Internal Check** 

C:-Internal Control D:-External Audit Correct Answer:- Option-B Question77:is a technical term which refers to the inspection by the auditor of documentary evidence supporting and substantiating a transaction. A:-Vouching **B:-Checking** C:-Auditing D:-None of the above Correct Answer:- Option-A Question78:-Misfeasance is a of a Company Auditor. A:-Civil Liability **B:-Criminal Liability** C:-Statutory Duty **D:-Contractual Duty** Correct Answer:- Option-A Question79:-Among the following statements with regard to redeemable preference shares is not true. A:-The articles of association of the company should provide for the redemption of these shares B:-They can be redeemed only out of profits of the company which would be otherwise available for dividend C:-Fully and partly paid shares can be redeemed D:-Any premium paid on the redemption must be paid either out of the company's share premium account or out of the profits of the company Correct Answer:- Option-C Question80:-When an auditor is satisfied with the affairs of the company and the fairness of the balance sheet and profit and loss account of the concern, he gives a \_\_\_\_\_ report. A:-Ungualified Report **B:-Clean Report** C:-Qualified report D:-Both (1) or (2) Correct Answer:- Option-D Question81:-Municipal taxes in the following cases are deductible from the gross annual value of a property under sec. 23 A:-Municipal taxes paid during the year for the current year B:-Municipal taxes paid during the year for the previous year C:-Municipal taxes paid during the year for the future period D:-All of the above Correct Answer:- Option-D Question82:-When an assessee uses an asset which was earlier used for scientific research related to business, the cost of asset will be equal to A:-The amount left after reducing the cost of research B:-The amount left after reducing the amount allowed as deduction for depreciation earlier C:-The amount of cost including the installation cost D:-None of the above Correct Answer:- Option-B Question83:-The transfer of one or more undertakings or assets for a lump-sum consideration without valuing the assets and liabilities individually is known as . A:-Slump Sale **B:-Pooling Purchase** C:-Bulk Sale D:-Both (1) and (3) Correct Answer:- Option-A Question84:-Interest on income by way of winnings from horse race is tax deducted at source @ 30% in the following case. A:-The person is a resident in India B:-The person is not a resident in India C:-Any other person D:-All of the above Correct Answer:- Option-D Question85:-By virtue of sections 60 to 65 of the income tax act, clubbing of income is not done under the following situation. A:-Income from assets transferred with a condition of revocation **B:-Income of spouse** 

C:-Income of daughter in law from an asset transferred to her without consideration D:-Income of physically handicapped minor Correct Answer:- Option-D Question86:-Short term capital loss can be set off against . A:-Short term Capital gains **B:-Long term Capital gains** C:-Short term and Long term Capital gains D:-None of the above Correct Answer:- Option-C Question87:-The following deductions are made to calculate the Gross Total Income of an assessee A:-Sum paid to LIC under annuity plan B:-Subscription to equity shares of a public company which is an eligible issue of capital approved by the Board C:-Brought forward losses D:-Both (1) and (2) Correct Answer:- Option-C Question88:-Donations to the following cases are not fully deductible A:-National Defence Fund B:-ZilaSakshartaSamiti C:-Swatch Bharat Kosh D:-Prime Minister's Drought Relief Fund Correct Answer:- Option-D Question89:-The following income is fully considered as agricultural income . A:-Growing and manufacturing of tea B:-Growing and manufacturing or rubber C:-Sale of green tea leaves D:-Sale of rubber processed from own rubber plants Correct Answer:- Option-C Question90:-The following statement is false A:-Employer's contribution to the Recognized Provident Fund up to 12% of salary is not taxable B:-Education Allowance is exempt up to Rs. 100 per child, maximum of two children C:-Income on units of Mutual Fund is exempt up to 50% D:-Donation to National Foundation for Communal Harmony is eligible for 100% deduction without limit Correct Answer:- Option-C Question91:-Imputed costs are . A:-Cost of replacing an old asset B:-Cost which can be eliminated C:-Cost which is a past cost D:-Cost which is hypothetical Correct Answer:- Option-D Question92:-The following are tools for implementing Kaizen Costing Stratification I. II. Pareto chart III. Cost Driver

IV. All of the above
A:-I and III
B:-II and III
C:-I and II
D:-IV
Correct Answer:- Option-C

Question93:-Out of the following support activities of a company, the following can be associated with specific primary activities \_\_\_\_\_\_.

I. Procurement II. Human Resource Management III. Firm Infrastructure IV. Technology development A:-I, II and III B:-I, II and IV C:-II, III and IV D:-I, II, III and IV Correct Answer:- Option-B Question94:-\_\_\_\_\_ is not a characteristic of Process costing. A:-Production is continuous B:-Products are not distinguishable in processing stage C:-Production is not for stock D:-Cost is ascertained at the end of cost period Correct Answer:- Option-C Question95:-In the coke industry, the Benzol produced is a A:-By product **B:-Main product** C:-Joint product D:-None of the above Correct Answer:- Option-A Question96:- can be attained under the most favourable conditions. A:-Basic standards B:-Current standards C:-Expected standards **D:-Ideal Standards** Correct Answer:- Option-D Question97:-Find labour efficiency variance. Std. hours - 3000 Std. rate of wages Rs. 200 Actual rate of wages Rs. 250 Actual hours - 2000 A:-2,00,000 B:-1,00,000 C:-(-) 1.00.000 D:-3,00,000 Correct Answer:- Option-A Question98:-Under the following plan, the worker gets wages for actual hours worked and a bonus for the time saved. A:-Emerson's efficiency plan B:-Halsey-Weir plan C:-Rowan premium plan D:-Taylor's differential piece rate system Correct Answer:- Option-C \_\_\_\_\_ determines the ratio in which the total long term capital is contributed by different sources. Question99:-A:-Capitalisation **B:-Capital structure C:-Financial Structure** D:-All of the above Correct Answer:- Option-B Question100:- explains business risk. A:-Operating Leverage **B:-Financial Leverage** 

C:-Combined Leverage D:-All of the above Correct Answer:- Option-A