

THE GAUHATI HIGH COURT AT GUWAHATI

(The High Court of Assam, Nagaland, Mizoram and Arunachal Pradesh)

QUESTION PAPER BOOKLET

For Direct Recruitment of Accounts Officer/ Accountant for the Judicial Academy, Assam

Date: 19-08-2018 (Sunday) Time: 10:00 AM to 12.00 Noon

Duration : Two hours.

Number of Pages in this Booklet: 10

Marks: 120

Number of Questions in this Booklet: 120

INSTRUCTIONS:

- (i) After receiving the Question Paper Booklet, candidates are to carefully examine the booklet and tally the number of pages and number of questions in the Booklet with the information printed above and if any discrepancy is found she/he should get it replaced immediately by a correct Booklet from the Invigilator within five minutes.
- (ii) This paper consists of seventy multiple-choice type questions and each question carries one mark. There will be no negative marking.
- (iii) Candidates have to return the OMR Sheet to the invigilator before leaving the Examination Hall/Room. However, they are allowed to carry the question paper on conclusion of the Examination.
- (iv) Candidates must observe complete silence and shall not copy from other candidates or allow his/her own paper to be copied.
- (v) Candidates found violating the above mentioned rules will be liable for expulsion from the Examination Hall/Room and disqualification from the Examination or any other punishment as deem fit by the authority.
- (vi) Indicate the Question Paper Booklet Set by completely darkening the appropriate option in the OMR sheet as well as by writing in the space provided.

Choose the correct spelling amongst the given options :-

1. A Compasionate B Compassionate C Compassonaite D Compasionaet
2. A Depreciation B Depriciation C Depereciation D Depreciasion
3. A Audit Engegment B Audit Engajement C Audit Engement D Aoudit Engagement
4. A Defiasance B Defeacanse C Defeasance D Defesance
5. A Due Dilgence B Due Deligence C Due Diligence D Due Diligance
6. A Entrepreneur B Entrepraneur C Entepreneur D Entrepneur
7. A Merchandise Inventory B Merchandise Inventory C Merchandise Inventory D Marchandise Inventory
8. A Proprietership B Proprietorship C Propitorship D Propreitorship
9. A Resescion B Rececion C Recession D Resession
10. A Walkthoroughs B Walkthroughs C Walkthrouhs D Wakthroughs
11. What is the antonym of "Hypocrisy" ?
A Virtuousness B Sanctimony C Truthfulness D Straightforwardness

12. What is the antonym of "Unhappy" ?
 A Contended B Complicated C Melancholy D Genial
13. What is the antonym of "tactful" ?
 A Gauche B Sophisticated C Strict D Complex
14. What is the antonym of "prolix" ?
 A Long B Bombastic C Compact D Verbose
15. What is the antonym of "Refugee" ?
 A Resident B Escapee C Emigrant D Destitute
- Choose one word substitute (Question No. 16 to 20)**
16. Life story of a person written by another person-
 A Autobiography B Biography C Novel D Essay
17. Those who live in trees are called-
 A Fluvial B Arboreal C Adhesive D Frill
18. An animal that is hunted and eaten by another-
 A Prey B Predator C Pulmonary D Sedentary
19. Money paid by the Government to make price lower-
 A Lien B Alimony C Subsidy D Fine
20. The scientific study of weather condition is known as-
 A Astrology B Meteorology C Nemology D Weatherology
21. In which year, Atal Bihari Vajpayee became Prime Minister of India for the first time?
 A 1995 B 1996 C 1997 D 1998
22. Imran Khan is thePrime Minister of Pakistan ?
 A 20th B 22nd C 19th D 21st
23. Who is the present Controller and Auditor General of India ?
 A Shashi Kanta Sharma B Rajib Mehrishi C Vinod Rai D T. N. Chaturvedy
24. Panchayat elections are held in India after every.....years.
 A 3 B 6 C 4 D 5
25. Who is the Governor of Reserve Bank of India?
 A Manmohan Singh B Urijit R. Patel C Bimal Jalan D Y.V. Reddy
26. Who is the present Chief Justice of India?
 A Justice Dipak Mishra B Justice Ranjan Gogoi C Justice Madan B. Lokur D Justice D.Y. Chandrachud
27. Who is the present law minister of India?
 A Nirmla Sitharaman B Ravi Shankar Prasad C Smriti Irani D Ram Vilas Paswan
28. Who was the wife of Lakshmana in Ramayana?
 A Urmila B Ulupi C Parvati D Indrani

29. What was the timing of Hima Das, the Gold Medal winner in 400 meter race, at the World Junior Championship?
 A 52 Seconds B 51.46 Seconds C 54 Seconds D 52.16 Seconds
30. Who is also known as "Payyoli Express"?
 A Dutee Chand B Hima Das C Shiny Abraham D P.T. Usha
31. Who is the author of "The Inheritance of Loss"?
 A V.S. Naipaul B Salman Rusdie C Arundhati Roy D Kiran Desai
32. Who is the captain of Indian National Football Team?
 A Sunil Chettri B Virat Kohli C I.M. Vijayan D Baichung Bhutia
33. Which state of India has the highest population?
 A Uttar Pradesh B Maharashtra C Bihar D West Bengal
34. Who is the present Chancellor of National Law University, Assam?
 A Chief Justice of Gauhati High Court B Shri J.S. Patil C Professor Mridul Hazarika D Governor of Assam
35. The King who gave permission to establish East-India Company in India was.....
 A Jahangir B Shahjahan C Akbar D Aurangzeb
36. Temporary tax levied to obtain revenue is called.....
 A Cess B Sale Tax C Surcharge D Revenue Tax
37. Which one of following is easily digestible source of Protein?
 A Fish B Soyabean C Red Meat D Egg Albumin
38. Insulin is secreted by
 A Liver B Pituitary Gland C Pancreas D Spleen
39. Where is Hayagriva Madhava Temple situated?
 A Nalbari B Hajo C Rangia D Guwahati
40. Who is the present Agriculture Minister of Assam?
 A Ranjit Dutta B Chandra Mohan Patowary C Atul Bora D Himanta Biswa Sarma
41. The least common multiple of 0.12, 9.60 and 0.60 is
 A 0.12 B 9.60 C 0.60 D 4.80
42. The sum of first 15 multiples of 8 is.....
 A 960 B 660 C 1200 D 2400
43. 120 men had food provision for 200 days. After 5 days, 30 men died of an epidemic. The remaining food will last for how many days?
 A 280 days B 252 days C 290 days D 260 days
44. In a class of 90 students, 40 students can speak English only, 25 can speak Punjabi only and 15 can speak no language properly. How many students can speak both Punjabi and English?
 A 5 B 15 C 10 D None of the given options.

45. In a class of 50 students, Meera is 8th from top, Hema is 20th from bottom. How many students are there between Meera and Hema?
A. 22 B. 25 C. 12 D. 24
46. A lady says that her husband's age is represented by the figures of her own age reversed. He is older and the total sum of their age is 55 years. What is her age?
A. 23 B. 24 C. 22 D. 35
47. If X is 80% of Y, then what percent of 2X is Y?
A. 120% B. 160% C. 80% D. 40
48. If the base of a triangle is doubled and its height halved, its area will be.....
A. Doubled B. Same C. Half D. One fourth
49. A man has some dogs and hens. The number of heads is 36 and the numbers of feet are 120. Then the number of hens will be.....
A. 24 B. 6 C. 12 D. 18
50. At a farewell party, there are 60 students. If each student shakes hand with every other students, how many total handshakes will be there?
A. 3600 B. 1770 C. 3500 D. 1800

There is a certain relation between words on both sides of the colon. Choose the most suitable word to be put with the given word form the options given in Question No. 51 to 55.

51. Arguing: Litigation::Courting:
A Judiciary B Adjudication C Romance D Arbitration
52. White: Peace::Red:
A Violence B Rose C Cleanliness D Close
53. Coach: Sportsmen::Dronacharyya:.....
A Arjun B Bhim C Yudhisthir D Duryodhan
54. Steel: Rails::Alnico:.....
A Silverware B Magnets C Aircraft D Machinery
55. Delusion: Hallucination::Chagrin:.....
A Cogent B Illusion C Annoyance D ordered
56. Ramesh is heavier than Suresh, but lighter than Mahesh. Anand is heavier than Mahesh. Mohan is lighter than Suresh. Who among them is the heaviest?
A. Anand B. Ramesh C. Mahesh D. Suresh
57. Introducing a man to her husband, a woman said, "his brother's father is the only son of my grandfather." How the woman is related to this man?
A. Mother B. Sister C. Aunt D. Daughter
58. Seeta is Daughter of my mother's brother Abhijit. Pari is the granddaughter of my mother. Pari should call Seeta as.....
A. Niece B. Cousin C. Sister D. Maternal Aunt
59. Find odd man out amongst the options.
A. Earth B. Jupiter C. Mercury D. Planet

60. Which of the following is not a source of Law?

- A. Precedents B. Legislation C. Custom D. Literature

ASSAMESE SECTION

61. তলৰ শব্দটোৰ শুদ্ধৰূপ কোনটো —
 A. পৰ্ণবীটিকা B. পৰ্ণবিটিকা
 C. পনবীতিকা D. এটাও শুদ্ধ নহয়
62. 'বাগ্মী' মানে কি ?
 A. বাকপটু B. বাচাল
 C. বাক্‌চতুৰ D. আটাইকেইটা শুদ্ধ
63. 'কৰ্ণলতিকা' শব্দৰ শুদ্ধ অৰ্থ কোনটো ?
 A. এবিধ লতা B. কাণৰ এবিধ ৰোগ
 C. কাণৰ লতি D. এটাও শুদ্ধ নহয়
64. 'অসীমত যাব হেৰাল সীমা' গ্ৰন্থৰ লেখক কোন—
 A. ৰুদ্ৰ বৰুৱা B. কাঞ্চন বৰুৱা
 C. চৈয়দ আব্দুল মালিক D. ৰাম্মা বৰুৱা
65. 'সুগন্ধি পখিলা' কবিতা পুথিৰ স্রষ্টা কোন—
 A. নীলমণি ফুকন B. ৰংৰং তেৰাং
 C. হীৰেন ভট্টাচাৰ্য D. হীৰেন গোহাঁই
66. উচ্চ ন্যায়ালয়ৰ নয়াধীশ হোৱা প্ৰথমগৰাকী অসমীয়া —
 A. মীৰা শৰ্মা B. এছ কে দত্ত
 C. হলীৰাম ডেকা D. এটাও শুদ্ধ নহয়
67. তলৰ কোনটো বাক্য শুদ্ধ—
 A. ঘৰৰ ছালখন উৱলি গ'ল। B. ঘৰৰ চালখন উৱলি গ'ল।
 C. দুয়োটাই শুদ্ধ D. এটাও শুদ্ধ নহয়
68. তলৰ শব্দবোৰৰ কোনটোৰ বানান ভুল ?
 A. পঞ্চকষায় B. কুৰঙ্গনয়নী
 C. অৰিয়াঅৰি D. পঞ্চভূজ

69. তলৰ শব্দবোৰৰ কোনটোৰ বানান ভুল ?
- A. পাবাণ
B. তৃণ
C. ব্যাৰণ
D. পৰিনয়
70. 'কাঠনিবাৰী ঘাট' গ্ৰন্থৰ লেখক কোন—
- A. বজনীকান্ত বৰদলৈ
B. মহিম বৰা
C. প্ৰফুল্ল চন্দ্ৰ বৰুৱা
D. মহেন্দ্ৰ বৰা
71. ১৯৯২ চনত 'দাদা চাহেব ফাল্কে বঁটা' লাভ কৰা প্ৰথম গৰাকী অসমীয়া —
- A. ড. ভূপেন হাজৰিকা
B. মঞ্জু বৰা
C. জাহ্নু বৰুৱা
D. ব্ৰজেন বৰুৱা
72. কোনগৰাকী কবিক 'কলংপৰীয়া কবি' বুলি জনা যায় —
- A. ৰুদ্ৰ বৰুৱা
B. বিনন্দ চন্দ্ৰ বৰুৱা
C. গজেন বৰুৱা
D. দেৱকান্ত বৰুৱা
73. তলৰ কোনটো বাক্য শুদ্ধ—
- A. বিপদৰ বন্ধুৱেই আঁচল বন্ধু।
B. বিপদৰ বন্ধুৱেই আচল বন্ধু।
C. দুয়োটাই শুদ্ধ
D. এটাও শুদ্ধ নহয়
74. তলৰ কোনটো বাক্য শুদ্ধ—
- A. আঞ্জাখন বৰ জুতি লগা হৈছে।
B. আঞ্জাখন বৰ যুটি লগা হৈছে।
C. আঞ্জাখন বৰ যুতি লগা হৈছে।
D. আঞ্জাখন বৰ জুটি লগা হৈছে।
75. তলৰ শব্দটোৰ শুদ্ধ ৰূপ কোনটো ?
- A. মনিকাষণ
B. মণিকাষণ
C. মণিকাষণ
D. এটাও শুদ্ধ নহয়
76. 'আলিবাটত চালি ধৰা' মানে কি ?
- A. মন মাৰি থকা
B. কাম-বন নকৰি ধুন মাৰি ফুৰা
C. আনন্দত আত্মহাৰা হোৱা
D. সকলো কামতে আগৰণুৱা
- তলৰ ফকৰা যোজনাবোৰ সম্পূৰ্ণ কৰক
77. আৰ্জে মুকুতা, খাই
- A. শোকোতা
B. দুবেলা

78. দেখি উঠিল গা, কেঁতুরিয়ে বোলে মোকো খা—
 C. পিটিকা D. মুকুতা
 A. হালধিক B. আদাক
 C. দেখাক D. এটাও শুদ্ধ নহয়
79. কথা জ্ঞানীর লক্ষণ
 A. মিঠা B. অলপ
 C. কটু D. সবস
80. উটিলে গুড়ি পরাবো মবণ নাই
 A. পানীত B. সাহসে
 C. মাউখে D. এটাও শুদ্ধ নহয়
81. The accounting process involves in recording:
 (A) Quantifiable economic event (B) Non quantifiable economic event
 (C) All of them (D) None of these
82. In accounting an Economic event is referred to as:
 (A) Cash (B) Bank statement
 (C) Transaction (D) Exchange of money
83. Book keeping mainly concerns with which part of accounting process?
 (A) Analyzing (B) Preparing financial statements
 (C) Recording financial information (D) Auditing the books of accounts
84. The accounts that record expenses, gains and losses are
 (A) Personal accounts (B) Real accounts
 (C) Nominal accounts (D) None of these
85. Real accounts record
 (A) Dealings with creditors or debtors (B) Dealings in assets
 (C) Gains and losses (D) All of these
86. Business entity concept implies
 (A) Business is different from its owners (B) Business is an entity which makes profit
 (C) The business entity belongs to the shareholders (D) None of the these
87. For any business, capital is a/an:
 (A) Liability (B) Asset (C) Income (D) None of these

88. We can say that the business is in profit, when:
(A) Assets exceed Expenditure (B) Income exceeds assets
(C) Income exceeds Expenditure (D) Income exceeds Liabilities
89. Suppose you sold goods to a customer for cash. Which account is to be credited?
A) Accounts receivable (B) Sales (C) Cash (D) Bank
90. What types of expenses are paid out of Gross Profit?
(A) General Expenses (B) Financial Expenses
(C) Selling Expenses (D) All of the given options
91. Which of the following is NOT an example of intangible assets?
(A) Franchise rights (B) Goodwill (C) Patents (D) Land
92. Which of the following is an example of business liability?
(A) Land (B) Building (C) Cash (D) Creditors
93. The unfavorable balance of Profit and Loss account should be:
(A) Added in liabilities (B) Subtracted from current assets
(C) Subtracted from capital (D) Subtracted from liabilities
94. For which step of accounting process the accountants of business entity prepare financial statements?
(A) Identification of economic event (B) Communication of financial information
(C) Recording financial information (D) Making decisions about business
95. Which of the following is the external user of financial statements?
(A) Manager of the business (B) CEO of the business
(C) Creditor of the business (D) Controller of the business
96. Which of the following is the internal user of financial statements?
(A) Creditor of the business (B) Government agency
(C) Shareholder of the business (D) Manager of the business
97. _____ is the first phase of accounting cycle
(A) Identifying an economic event or transaction (B) Preparing journals
(C) Posting entries to ledger accounts (D) Making decisions about business
98. Liabilities are which of the following?
(A) Resources (B) Obligations (C) Future benefits (D) Expenses
99. What is the basic accounting equation?
(A) Capital + Liabilities= Assets (B) Assets+ liabilities = Capital
(C) Capital + assets= liabilities (D) Liabilities + Capital
100. What is equity?
(A) Cash from the business (B) liability of a business
(C) Owner's claim on total assets (D) Owner's claim on total liabilities

- 101.** Identify the asset from the following
(A) Cash and cash equivalent (B) Creditors (C) Notes payable (D) Bank loan
- 102.** Double entry implies that
(A) Recording entries in journal (B) Recording entries in Ledger account
(C) Recording two aspects of every transaction (D) Recording every transaction in books
- 103.** Identify the nominal account
(A) Machinery account (B) Building account
(C) Creditors account (D) Rent expenses account
- 104.** cash deposit made by business appears on the bank statement as _____ balance
(A) Debit (B) Credit (C) Expenses (D) Liability
- 105.** Bank reconciliation statement is the comparison of a bank statement (sent by bank) with the _____ (prepared by business)
(A) Cash receipt journal (B) Cash payment journal
(C) Cash book (D) Financial statements
- 106.** Bank charges amounting to Rs 5000 was not entered in the cash book. Identify the correct adjustment in cash book
(A) Bank charges will be debited in cash book
(B) Bank charges will be added to cash book balance
(C) Bank charges will be credited in cash book
(D) Bank charges need no adjustment in cash book
- 107.** Favourable balance of bank statement implies that
(A) Credit balance (B) Debit balance (C) Bank overdraft (D) Adjusted balance
- 108.** Rs 5000 deposited in bank account were entered twice in the cash book. Identify the correct adjustment in cash book
(A) Rs 5000 will be credited (B) Rs 5000 will be debited
(C) Rs 10,000 will be credited (D) Rs 10,000 will be debited
- 109.** Asset Accounts have what type of balance
(A) Debit (B) Credit (C) Contra (D) All of these
- 110.** Any written evidence in support of a business transaction is called
(A) Journal (B) Ledger (C) Ledger posting (D) Voucher
- 111.** The debts, which are to be repaid within a short period (one year or less) are known as
(A) Current Liability (B) Fixed Liability
(C) Contingent Liability (D) All of the above

- 112.** Cash at Bank as per Cash Book Rs 10000/-. A cheque of Rs 2000/- was issued but not debited by Bank. What will be the bank balance as per Pass Book?
(A) Rs 12000/- (B) Rs 8000/- (C) Rs 10000/- (D) None of these
- 113.** Increase in one asset either reduce another asset or increase –
(A) Another asset (B) Liability (C) Cash (D) Fixed Asset
- 114.** Rs 10000/- is given to Mr. A as travelling advance out of which Mr. A has spent Rs 8000/- on travelling, how much balance amount should be paid to Mr. A after he submits the travelling vouchers –
(A) Rs 12000/- (B) Rs 2000/- (C) Rs 8000/- (D) None of these
- 115.** Using the accounting equation, what is the owner's equity if assets are 40,000 and liabilities are 25,000?
(A) 25,000 (B) 15,000 (C) 10,000 (D) 65,000
- 116.** Using the accounting equation, what are the assets if liabilities are 5,000 and owner's equity is 6,000?
(A) 11,000 (B) 1,000 (C) 4,000 (D) None of these
- 117.** Using the accounting equation, what are the liabilities if assets are 12,000 and owner's equity is 7,000?
(A) 4,000 (B) 5,000 (C) 19,000 (D) None of these
- 118.** Started a business with cash, which account is credited?
(A) Cash (B) Capital (C) Liability (D) Asset
- 119.** Someone purchased a building for cash, which account is credited?
(A) Cash (B) Long term assets – Buildings
(B) Bank (D) None of these
- 120.** Patents, Copyrights and Trademarks are
(A) Current Assets (B) Fixed Assets (C) Intangible Assets (D) Investment

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