

THE GAUHATI HIGH COURT AT GUWAHATI

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

Question Paper for the Written Examination (Objective Type Multiple Choice) for the post of Junior Accounts Assistant, Gauhati High Court Legal Services Committee

Total Marks: 100
Date: 13.02.2021

Duration: 2 hours
Time: 10:00 am to 12:00 noon

Directions for Q. No. 1 to 5 :

Fill up the gaps with "phrase prepositions" from the choices given below :

1. _____ his illness he could not finish his work in time.
(A) In consequence about (B) In consequence with
(C) In consequence of (D) In consequence off
2. Why don't you go _____ your brother ?
(A) along in (B) along with
(C) along withself (D) along inn
3. With _____ an amicable settlement, we offered Rs 30,000/ to them.
(A) view to (B) a view
(C) a view to (D) view too
4. _____ talking, prove your worth by doing something .
(A) Instead off (B) Instead of
(C) Instead with (D) Instead in
5. He agreed _____ the direction of the Court.
(A) in compliance with (B) in compliance of
(C) in compliance off (D) in compliance in

Directions for Q. No. 6 to 10 :

Write "antonyms" of the following words from the choices given below :

6. Wicked
(A) Wicket (B) Virtuous
(C) Love (D) Victory
7. Reject
(A) Rejected (B) Rejection
(C) Accept (D) Arrive
8. Promote
(A) Demote (B) Demolish
(C) Allowed (D) Upward

9. Deposit
 (A) Cash in (B) Encashed
 (C) Destroy (D) Withdraw
10. Hope
 (A) Will (B) Disappear
 (C) Despair (D) Down

Directions for Q. No. 11 to 15:

Fill the blanks with appropriate options :

11. Music was a great _____ to me when I was in depression.
 (A) gloom (B) distress
 (C) solace (D) dilemma
12. I am sorry I blew _____ at you.
 (A) by (B) out
 (C) up (D) in
13. She is always _____ late to class.
 (A) coming (B) came
 (C) come (D) comes
14. Always read _____ your work when you've finished.
 (A) over (B) in
 (C) into (D) by
15. I won't go to the market if it _____ .
 (A) rain (B) will rain
 (C) rains (D) raining.

Directions for Q. No. 16 to 20 :

Select the correct meaning in respect of the words given below :

16. Epigraphy
 (A) Antiquity (B) Study of inscriptions
 (C) Geological centre (D) Brief statement
17. Spill the beans
 (A) Scatter seeds (B) Confuse
 (C) Overflow (D) Divulge secret
18. Dark Horse
 (A) Horse with dark colour (B) Person with dubious integrity
 (C) Extremely capable person (D) Person with hidden abilities
19. Schizophrenia
 (A) Fear of ghosts (B) Political discussion
 (C) A type of mental illness (D) A game involving horses
20. Patriarch
 (A) Patron (B) Property
 (C) Male head of a tribe or family (D) Relating to the past

Directions for Q. No. 21 to 30:

Substitute the followings with correct single words :

21. A man who knows many languages –
(A) Fore-teller (B) Philanthropist
(C) Linguist (D) Atheist
22. One who looks at the darkside of a thing –
(A) Optimist (B) Audience
(C) Contemporary (D) Pessimist
23. Life-history of a man written by another –
(A) Auto-biography (B) Biography
(C) Angiography (D) Videography
24. A great mistake –
(A) Blunder (B) Wrong
(C) Illegal (D) Illogical
25. A man one hundred years old –
(A) Centurion (B) Centenarian
(C) Octogenarian (D) Parasite
26. What do we call a place where bees are reared --
(A) Apiary (B) Aviary
(C) Library (D) Asylum
27. Where a play is staged ---
(A) Stadium (B) Museum
(C) Sanatorium (D) Theatre
28. The place where dogs live –
(A) Den (B) Nest
(C) Kennel (D) Stable
29. Incapable of being seen -----
(A) Invincible (B) Invisible
(C) Inaudible (D) Impossible
30. Incapable of being elected ----
(A) Unelected (B) Indispensable
(C) Ineligible (D) Indelible
31. Which is the most widely used user-friendly operating system in computer?
(A) LINUX (B) UNIX
(C) DOS (D) WINDOWS
32. The hardware device commonly referred to as the "brain" of the computer is –
(A) RAM Chip (B) Data input
(C) CPU (D) Secondary storage
33. The binary system is a number system to the base –
(A) 2 (B) 4
(C) 8 (D) 10
34. HTML stands for –
(A) Hybrid Text Markup Language
(B) Hypertext Markup Language
(C) Higher Text Markup Language
(D) None of the above

35. Fiber optics cable used in communication, works on the principle of --
(A) Regular reflection of light
(B) Diffuse reflection of light
(C) Reflection of light
(D) Total internal reflection of light
36. Who appoints the Secretary General of the Lok Sabha ?
(A) President
(B) Leader of the Ruling Party.
(C) Deputy Speaker
(D) Speaker
37. The Members and Chairman of the Union Public Service Commission, are appointed by the
(A) President of India
(B) Chief Justice of India
(C) Parliament of India
(D) Prime Minister of India
38. Article 32 of the Indian Constitution stands for
(A) Right to Constitutional Remedies
(B) Right against Exploitation
(C) Right to Religion
(D) Right to Equality
39. Which is not a salient feature of the Indian Constitution
(A) Rigid Constitution and Supremacy of the Constitution
(B) Quasi-Federal structure
(C) Committed Judiciary
(D) Distribution of Powers
40. Which of the following is an exclusive jurisdiction of the Rajya Sabha ?
(A) Approving a proclamation of emergency
(B) Creation and abolition of States
(C) Election of the Vice –President
(D) Authorizing Parliament to legislate on a subject in the State List.
41. Which is the largest manmade lake ?
(A) Govind Sagar
(B) Rana Pratap Sagar
(C) Baikal
(D) Wullar
42. Who was the first Muslim President of India ?
(A) Fakaruddin Ali Ahmed
(B) A.P.J.Abdul Kalam Azad
(C) Maulana Abul Kalam Azad
(D) Dr. Zakir Hussain

43. Bhabha Atomic Research Centre (BARC), established in 1957, is located at
(A) Tarapur
(B) Trombay
(C) Narora
(D) Calcutta
44. Dilwara Temple at Mount Abu, lavishly decorated with carvings, is dedicated to
(A) Buddhism
(B) Jainism
(C) Hinduism
(D) Persians
45. The first newspaper published in India was
(A) The Hindu
(B) Uddand Martand
(C) Bengal Gazettee
(D) Calcutta Riview
46. Indian Forest Research Institute (IFRI) is situated at
(A) Dehradun
(B) Haridwar
(C) Lucknow
(D) Allahabad
47. The general superintendence and direction which entity does the RBI(Reserve Bank of India) functions under;
(A) Central Government
(B) Governor of RBI
(C) Central Board of Directors of RBI
(D) All the above
48. The kind of loan given by the RBI, to the Central and States government to manage temporary liquidity problems, is
(A) Treasury bills
(B) Dated securities
(C) Short duration bonds
(D) Ways and means advance
49. If saving exceeds investment, the national income will
(A) Rise
(B) Fluctuate
(C) Fall
(D) Remain constant
50. In stock exchange a person who expects a fall in prices is called
(A) Broker
(B) Bull
(C) Bear
(D) Jobber

51. There are five books-A,B,C,D, and E. Book C lies above D. Book E is below A; D is above A; B is below E. Which book is at the bottom ?
(A) E
(B) B
(C) A
(D) C
52. Pointing to a girl in the photograph, Rakesh said," Her father is the only son of my mother's father." How is the girl related to Rakesh ?
(A) Mother
(B) Cousin
(C) Aunt
(D) Sister
53. The door of my house faces west. I exit from the door and walk 100 m straight, then turn right and walk 100 m again then turn left and walk 50 m and reach a point X. In which direction am I from the door ?
(A) North West
(B) South West
(C) North East
(D) South
54. In a school, 55% students are boys. If the number of the girls in the school is 900, what is the number of boys in the school ?
(A) 1700
(B) 1300
(C) 1100
(D) 1500
55. Mohan is heavier than his sister Rupa. Arjun is heavier than Sujit but not as heavy as Harish. Mohan is as heavy as Arjun. Sujit is not the lightest of them. Who is the lightest among these five persons ?
(A) Rupa
(B) Arjun
(C) Mohan
(D) None of the above

Directions for questions 56 to 58 : Answer the questions on the basis of information given below.

A,B,C,D,E,F,and G are seven members of a family. Each of them has a different profession among – businessman, professor, social worker, MLA, bureaucrat, geologist and teacher. There are three married couples and males are more than the females in the family. D, the social worker, is the mother-in-law of the teacher, who is the wife of F. A, the MLA, is the father of the geologist who has two brothers, one of whom is F. E, the businessman is the brother of C, who is unmarried. The bureaucrat is not a male and G is not a teacher.

56. Which of the following is not a married couple ?
(A) A,D
(B) F,B
(C) G,E
(D) C,D
57. Who is B's spouse ?
(A) The bureaucrat
(B) The businessman
(C) The geologist
(D) The professor
58. Select the option that represents the married sons in the family.
(A) E,F
(B) C,E
(C) D,F
(D) A,H
59. Kalyan arrived at his exam centre 20 minutes prior to 2:45 pm. Kalyan came 5 minutes later than the prescribed time for reporting at the centre. At what time did Karun come if he arrived 25 minutes earlier than the prescribed time for reporting?
(A) 2:05 PM
(B) 2:10 PM
(C) 1:55 PM
(D) 1:50 PM
60. There are two sections A and B of a class, consisting of 50 and 64 students respectively. If the average weight of section A is 38 kg and that of section B is 35 kg, then find the average weight of the whole class.
(A) 35.5 KG
(B) 36.3 KG
(C) 40.7 KG
(D) 41.8 KG
61. Which of the following rules of accountancy are correct?
(i) Debit the receiver and credit the giver.
(ii) Debit what comes in and credit what goes out.
(iii) Debit all incomes and credit all expenses.
(A)(i) only. (B) (i) and (ii). (C) (i), (ii) and (iii). (D) None of the above.
62. Wrong posting either of amount or on the wrong side are called-
(A) Errors of commission. (B) Errors of omission.
(C) Errors of principle. (D) Compensating errors.

63. Nominal Accounts deals with-
- (A) Accounts of Creditors. (B) Accounts of Customers.
(C) Accounts of Assets and Liabilities. (D) Accounts of Incomes and Expenses.
64. Choose the correct option which is to be filled up in the blanks given in the following phrase as per modern accounting rule-
- Liabilities on theside.
- (A)Increases,Debit. (B) Increases,Credit. (C) Decreases,Credit. (D) Decreases, liability.
65. What type of account is a Salaries Outstanding Account?
- (A)Asset. (B) Liability. (C) Expense. (D) Revenue.
66. Which of the following appear in the credit side of the Profit & Loss Account?
- (A) Discount Allowed (B) Rent (C) Insurance. (D) Bad Debts Recovered.
67. If the opening stock of a firm is Rs. 20,000/-, purchases made during the year is Rs. 1,00,000/- and sales made during the year is Rs. 2,00,000/-, what shall be the gross profit for the year?
- (A) Rs. 80,000/- (B) Rs. 3,20,000/- (C) Rs. 1,20,000/- (D) Rs. 2,80,000/-
68. Net profit or loss is transferred to which of the following?
- (A) Cash A/C.(B) Capital A/C. (C) Profit & Loss A/C. (D) Revenue & Expense A/C.
69. What is the full form of IASC?
- (A)International Accounting Solution Committee.
(B)International Accounting Standard Committee.
(C)International Accounting Solutions Committee.
(D)International Accounting Standards Committee.
70. Which of the following equation is correct?
- (A) Capital + Assets = Liabilities.
(B) Assets + Liabilities = Capital.
(C) Capital + Liabilities = Assets.
(D) Capital = Assets = Liabilities.
71. A debit balance as per bank pass book indicates-
- (A) Bank Overdraft.
(B) Balance of deposits held at bank.
(C) Amount of interest paid by bank.
(D) None of the above.

72. When salaries are paid to employees, which of the following accounts is credited?
(A) Salaries A/C. (B) Employees A/C. (C) Cash A/C. (D) None of the above.
73. A cheque of Rs. 5,000/- was not credited by bank. Cash at bank as per Cash Book showed Rs. 1,17,000/- after the deposit. What will be the bank balance as per bank pass book?
(A) Rs. 1,12,000/- (B) Rs. 1,17,000/- (C) Rs. 1,22,000/- (D) None of the above.
74. Upon receipt of notification by bank that a cheque issued by Karim & Co. amounting to Rs. 3,000/- has been dishonoured, which of the following accounts is to be debited?
(A) Cash A/C. (B) Bank A/C. (C) Karim & Co. A/C. (D) Cheques Dishonoured A/C.
75. Payment received from Mr. X of Rs. 650 has been wrongly entered in the cash book as Rs. 560. Choose the correct adjustment in the cash book.
(A) Rs. 560 will be debited.
(B) Rs. 650 will be credited.
(C) Rs. 90 will be debited.
(D) Rs. 90 will be credited.
76. Rs. 5,000/- received from Mr. X has been wrongly posted in the cash book as Rs. 10,000/- paid to him. Choose the correct adjustment in the cash book.
(A) Rs. 5,000/ will be debited.
(B) Rs. 5,000/- will be credited.
(C) Rs. 10,000/ will be debited.
(D) Rs. 10,000/- will be credited.
77. Rs. 5,000/- received from Mr. X has been entered twice in the cash book. Choose the correct adjustment in the cash book.
(A) Rs. 5,000/ will be debited.
(B) Rs. 5,000/- will be credited.
(C) Rs. 10,000/ will be debited.
(D) Rs. 10,000/- will be credited.
78. What is the full form of FRSR?
(A) Fundamental Rules and Subsidiary Rules.
(B) Financial Rules and Supplementary Regulations.
(C) Fiscal Rules and Subsidiary Regulations.
(D) Finance Regulations and Service Rules.

79. Which rule of FRSR provides that an increment shall ordinarily be drawn as a matter of course unless it is withheld?

- (A) FR. 23. (B) FR. 24. (C) FR. 29. (D) FR. 30.

80. As per Rule 78 of the Assam Financial Rules, as a general rule, every payment including repayment of money previously lodged with government for whatever purpose, must be-

- (A) Reflected in the Balance Sheet.
(B) Done within 7 days.
(C) Informed to the State Government.
(D) Supported by a voucher.

তলত দিয়া শব্দকেইটাৰ শুদ্ধ প্ৰতিশব্দ বিচাৰক (81ৰ পৰা 85লৈ)

81) সূৰ্য

- (A) বৰুণ (B) চন্দ্ৰ
(C) দিবাকৰ (D) নভ

82) পদুম

- (A) অৰবিন্দ (B) নয়ল
(C) অনিলা (D) মৃনাল

83) চকু

- (A) দৃষ্টি (B) নেত্র
(C) আলোক (D) নিলয়

84) ধৰিত্ৰী

- (A) ক্ষিতি (B) বতাহ
(C) যামিনি (D) অম্বৰ

85) কপাল

- (A) জোতাল (B) কৃষ্ণ
(C) মস্তক (D) ললাট

এটা শব্দত প্ৰকাশ কৰক (86ৰ পৰা 90লৈ)

86) যি ঠাই অতি কষ্টেৰে লক্ষণ কৰা যায়:

- (A) অলংঘ্য (B) অজীৰ্ণ
(C) দুৰ্লংঘ্য (D) নিঃস্ব

87) যি কথাৰ অৰ্থ নাই:

- (A) অগ্যাভ (B) অদেয়
(C) অজ্ঞাত (D) নিৰৰ্থক

88) যি ঘটনা আগেয়ে ঘটা নাই:

- (A) অশ্রুত পূৰ্ণ (B) অভূতপূৰ্ব
(C) সুলভ (D) আকস্মিক

89) যাক বুজিব পাৰি:

- (A) সহজ (B) সবল
(C) সাধাৰন (D) বোধগম্য

90) একে সময়তে হোৱা:

- (A) সহোদৰ (B) সমসাময়িক
(C) গুণগ্ৰাহী (D) অনুসৰণ

বিপৰীত অৰ্থ বুজোৱা শব্দ বিচাৰক (91ৰ পৰা 95লৈ)

91) অনুগ্ৰহ

- (A) আগ্ৰহ (B) নিগ্ৰহ
(C) বিগ্ৰহ (D) বিবাগ

92) গ্ৰহন

- (A) আকৰ্ষন (B) বিকৰ্ষণ
(C) প্ৰত্যাহ্বান (D) অনাদৰ

93) এতিয়া

- (A) যেতিয়া (B) তেতিয়া
(C) কেতিয়া (D) বতিয়া

94) বাজ

- (A) নাচ (B) বাহিৰ
(C) আৰ্ত্তৰ (D) ভিতৰ

95) বিনীত

- (A) উদ্ধত (B) উৰ্বৰ
(C) বিনয় (D) বিনম্ৰ

ভালব শব্দকেইটাৰ লিংগ নিৰ্ণয় কৰক (96ৰ পৰা 100লৈ)

96) কৰ্তা

(A) পুং লিংগ

(B) স্ত্ৰী লিংগ

97) শব

(A) পুং লিংগ

(B) স্ত্ৰী লিংগ

98) জাঁই

(A) পুং লিংগ

(B) স্ত্ৰী লিংগ

99) বাহুলী

(A) পুং লিংগ

(B) স্ত্ৰী লিংগ

100) বব

(A) পুং লিংগ

(B) স্ত্ৰী লিংগ

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