

**THE GAUHATI HIGH COURT AT GUWAHATI**

(The High Court of Assam, Nagaland, Mizoram and Arunachal Pradesh)  
Written Examination (Objective type questions with multiple choices) for direct recruitment of  
Junior Accounts Assistant under Gauhati High Court Legal Services Committee, 2023

Date: 04.06.2023 (Sunday)  
Total Marks: 120 marks

Time : 10 A.M. – 12 NOON  
Duration : 2 hours

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**[Total No. of questions 120 and each question carries 1 mark. There is no negative marks]**

**Directions (Question 1 to 5): Choose the word/phrase that most nearly means the same as the question word.**

**1. Obnoxious**

- (a) Depressing
- (b) Disgusting
- (c) Arrogant
- (d) Filthy

**2. Deference**

- (a) Indifference
- (b) Sympathy
- (c) Respect
- (d) Flattery

**3. Abrogate**

- (a) Destroy
- (b) Repeal
- (c) Delay
- (d) Dismiss

**4. Intrepid**

- (a) Ambitious
- (b) Determined
- (c) Talkative
- (d) Fearless

**5. Inception**

- (a) Initiative
- (b) Beginning
- (c) Initial
- (d) Completion

**Directions (Question 6 to 10): Study the following idioms and choose their meanings from the choices.**

**6. At the drop of the hat:**

- (a) As soon as it was spoken
- (b) Done easily, without any preparation
- (c) Done in an instant
- (d) After something is done

**7. Keep at bay:**

- (a) Keep at a distance
- (b) Keep at the sea-shore
- (c) Keep in mind
- (d) Keep thinking about something

**8. A man of straw:**

- (a) A man with no means
- (b) A generous man
- (c) A man of character
- (d) A man of no substance

**9. Give cold shoulder:**

- (a) Shiver
- (b) Cold meat
- (c) To ignore
- (d) To support

**10. Hold one's horse:**

- (a) Keep one's expectations
- (b) Keep one's gift
- (c) Have patience
- (d) High on energy

**Directions (Question 11 to 15):** In each of the following questions, a sentence has been given in Direct/ Indirect Speech. Out of the suggested alternatives select the one which best expresses the same sentence in Direct/ Indirect Speech.

**11. "If you don't keep quiet I shall shoot you," she said to her in a calm voice.**

- (a) She warned her calmly that she would shoot her if she didn't keep quiet.
- (b) She said calmly that I shall shoot you if you don't keep quiet.
- (c) She warned her to shoot if she didn't keep quiet calmly.
- (d) Calmly she warned her that be quiet or else she will have to shoot her.

**12. The spectators said, "Bravo! Well played Virat."**

- (a) The spectators called Virat bravo because he played well.
- (b) The spectators said that Virat played well and applauded him.
- (c) The spectators encouraged Virat saying he played well.
- (d) The spectators applauded Virat, saying that he played well.

**13. The traveller enquired of the potter if he could tell him the way to the nearest inn.**

- (a) The traveller said to the potter, "Where is the nearest inn?"
- (b) The traveller said to the potter, "Can you tell me the way to the nearest inn?"
- (c) The traveller said to the potter, "Which is the way to nearest inn?"
- (d) The traveller said to the potter, "Can you tell me where is the nearest inn?"

**14. I said to my father, "Let us go to some restaurant for a change."**

- (a) I asked my father to go to some restaurant for a change.
- (b) I asked my father if he would go to some restaurant for a change.
- (c) I permitted my father to go to some restaurant for a change.
- (d) I suggested to my father that we should go to some restaurant for a change.

**15. Sonya said, "Oh that I were a child again!"**

- (a) Sonya exclaimed with wonder that were she a child again.
- (b) Sonya wondered that were she a child again.
- (c) Sonya strongly wished that she had been a child again.
- (d) Sonya prayed that she were a child again.

**Directions (Questions 16 to 20): In these questions, four words are given, out of which only one word is correctly spelt. Find the correctly spelt word.**

**16.**

- (a) haste
- (b) hustle
- (c) hustel
- (d) houstle

**17.**

- (a) immediately
- (b) imadiately
- (c) immeadiately
- (d) immedietly

**18.**

- (a) jaundice
- (b) jondice
- (c) jaundise
- (d) jondease

**19.**

- (a) desease
- (b) disese
- (c) disease
- (d) dicease

**20.**

- (a) horyboal
- (b) horrybole
- (c) horrible
- (d) horrible

**21. Hyde Park is situated in which city of Europe?**

- (a) Rome
- (b) Paris
- (c) London
- (d) Copenhagen

**22. Bastille is associated with what event in the world history?**

- (a) Jewish Holocaust
- (b) French Revolution
- (c) American Civil War
- (d) Siege of Orleans

**23. July 11 is observed worldwide as?**

- (a) World Literacy Day
- (b) World AIDS Day
- (c) World Diabetes Day
- (d) World Population Day

**24. Goethe, a famous poet, wrote in which language?**

- (a) Latin
- (b) Italian
- (c) German
- (d) French

**25. Which country is inhabited by "Veddas", a tribe?**

- (a) India
- (b) Mauritius
- (c) Maldives
- (d) Sri Lanka

**26. In which year was Sir Sadulla's Ministry was formed in Assam?**

- (a) 1936
- (b) 1937
- (c) 1940
- (d) 1939

**27. Sadiyakhwa Gohain post was created during the reign of which Ahom King?**

- (a) Swargadeo Suhungmung
- (b) Swargadeo Siva Singha
- (c) Swargadeo Rudra Singha
- (d) Swargadeo Pratap Singha

**28. What was the first Assamese colour film?**

- (a) Ranga Police
- (b) Dr. Bezbaruah
- (c) Bhaity
- (d) Indramalati

**29. Who wrote the book *Bhakti Ratnavali*?**

- (a) Hem Saraswati
- (b) Madhabdeb
- (c) MadhavKandali
- (d) Sankardeb

**30. About 91% of world population of a particular animal species is found in the Kaziranga National Park, Assam. Which one of the following is that?**

- (a) Asian hog deer
- (b) Asiatic wild buffalo
- (c) Pygmy hog
- (d) Sangai deer

**31. In a certain code, 'ABOVE' is written as 'CAQUG'. How is 'BELOW' written in that code?**

- (a) DCNMY
- (b) DDMNY
- (c) DDNMX
- (d) DDNNY

**32. In a certain code, '754' means 'Here we come', '482' means 'Sheela does come' and '253' means 'Sheela is here'. Which digit in that code stands for 'we'?**

- (a) 4
- (b) 7
- (c) 5
- (d) Cannot be determined

**33. 'Sparrow' is related to 'Nest' in the same way as 'Rabbit' is related to:**

- (a) Tree
- (b) Bush
- (c) Cage
- (d) Hole

**34. 'Crime' is related to 'Police' in the same way as 'Flood' is related to:**

- (a) Rain
- (b) River
- (c) Dam
- (d) Reservoir

**Directions (Questions no. 35 to 38) In the following questions, choose the pair/group of words that show the same relationship as given at the top of every pair/group.**

**35. Fury: Ire**

- (a) Convulsion: Spasm
- (b) Amusement: Happiness
- (c) Joke: Laugh
- (d) Dispassion: Emotion

**36. Pedant: Erudition**

- (a) Prude: Modesty
- (b) Blunt: Politician

- (c) Diplomats: Tactless
- (d) Enemy: Friendly

**37. Portico: Building**

- (a) Stove: Kitchen
- (b) Fort: Fortress
- (c) Ship: Steamer
- (d) Wheel: Bicycle

**38. Tagore: Geetanjali**

- (a) Madam Curie : Radium
- (b) Shakespeare: Skylark
- (c) Dickens: Oliver Twist
- (d) Nobel: Dynamite

**39. Seema is 40 metre south west of Ashish, Prakash is 40 metre south east of Ashish, Prakash is in which direction with respect to Seema?**

- (a) South
- (b) West
- (c) East
- (d) North-East

**40. One morning after sunrise, Raj was standing facing a pole. The shadow of the pole fell exactly to his right. Which direction was he facing?**

- (a) East
- (b) South
- (c) West
- (d) Data inadequate

**Directions (Question nos. 41-45) Look carefully for the pattern, and then find the next number in the series.**

**41. 4,3,5,9,12,17,?**

- (a) 32
- (b) 30
- (c) 24
- (d) 26

**42. 8,9,11,14,18,23,?**

- (a) 29
- (b) 24
- (c) 22
- (d) 17

**43. 3, 18, 4, 24, 5, 30, ?**

- (a) 8
- (b) 3
- (c) 6
- (d) 7

**44. 10, 18, 15, 23, 20, 28, ?**

- (a) 49
- (b) 16

- (c) 36
- (d) 25

**45. 18, 20, 10, 12, 4, 6, ?**

- (a) 2
- (b) 0
- (c) 9
- (d) 1

**Directions (Question nos. 46-47) Look the following series and mark the missing terms in these series.**

**46. 5, 6, 7, 8, 10, 11, 14, ?, ?, 19**

- (a) 17, 10
- (b) 15, 10
- (c) 15, 19
- (d) 21, 10

**47. 1, ?, 4, 7, 7, 8, 10, 9, ?**

- (a) 6, 13
- (b) 3, 11
- (c) 11, 12
- (d) 13, 5

**48. Ashish is heavier than Gopal. Mahesh is lighter than Jayesh. Prashant is heavier than Jayesh but lighter than Gopal. Who among them is the heaviest?**

- (a) Gopal
- (b) Jayesh
- (c) Prashant
- (d) Ashish

**49. How many times do the hands of a clock coincide in a day?**

- (a) 24
- (b) 22
- (c) 21
- (d) 20

**50. How many times are the hands of a clock at right angles in a day?**

- (a) 24
- (b) 48
- (c) 22
- (d) 44

**51. The revenues and expenses of a company are displayed in which statement?**

- (a) Balance Sheet
- (b) Cash Flow Statement
- (c) Income Statement
- (d) None of the above

**52. The main Purpose of Financial Accounting is?**

- (a) To Provide financial information to shareholders
- (b) To maintain balance sheet
- (c) To minimize taxes.
- (d) To keep track of liabilities

**53. The expanded accounting equation is used by which statement?**

- (a) Cash Flow Statement
- (b) Balance Sheet
- (c) Income Statement
- (d) None of the above

**54. What type of balance do asset accounts have?**

- (a) Contra
- (b) Credit
- (c) Debit
- (d) All of the above

**55. The kind of debts which are needed to be repaid in a short term is known as?**

- (a) Fixed Liabilities
- (b) Current Liabilities
- (c) Depreciating Assets
- (d) Intangible Assets

**56. The account which increases equity is known as?**

- (a) Debit Account
- (b) Credit Account
- (c) Revenue
- (d) Treasury Stock

**57. What are the long-term assets which do not have any physical existence?**

- (a) Intangible Assets
- (b) Tangible Assets
- (c) Current Liabilities
- (d) Current Assets

**58. What is the supporting evidence in a business transaction called?**

- (a) Journal
- (b) Ledger
- (c) Voucher
- (d) Contra Voucher

**59. The Expenses, Profit & Loss of an organisation are recorded in which account?**

- (a) Current Account
- (b) Personal Account
- (c) Nominal Account
- (d) None of the above

**60. Which person owes an amount to a business organisation for buying goods and services on a credit basis?**

- (a) Creditors
- (b) Debtors
- (c) Owner
- (d) None of the above

**61. When are balance sheets prepared?**

- (a) Quarterly
- (b) Yearly



- (c) Monthly
- (d) None of the above

**62. What is Activity Ratio?**

- (a) Financial Ratios that measure a firm's ability to convert different accounts into a balance sheet.
- (b) Ratios that measure a company's ability to pay debt obligations and its margin of safety.
- (c) Financial measurements that assess the ability of a company to meet its financial obligations
- (d) The ratio that evaluates the company's ability to generate income as compared to its expenses.

**63. What is Current Liability?**

- (a) Assets of a company that are expected to be sold or used as a result of standard business operations over the next year.
- (b) A potential liability that may occur in the future.
- (c) Company's short-term financial obligations that are due within one year or within a normal operating cycle.
- (d) Obligations listed on the balance sheet not due for more than a year.

**64. What is an operating cycle?**

- (a) A metric that expresses the time (measured in days) it takes for a company to convert its investments in inventory and other resources into cash flows from sales.
- (b) The time it takes a company to buy goods, sell them and receive cash from the sale of said goods.
- (c) The process of hiring personnel to conduct the daily operations of the business.
- (d) collective process of identifying, analysing, and recording the accounting events of a company.

**65. What are Outstanding Expenses?**

- (a) Expenses which are not paid off in the current balance sheet.
- (b) The necessary purchases that keep a business going from day-to-day.
- (c) Type of expense that is due but has not been paid.
- (d) None of the above.

**66. What is Bank Overdraft?**

- (a) A document used by a company's accounts payable department containing the supporting documents for an invoice.
- (b) A negotiable instrument where payment is guaranteed by the issuing bank.
- (c) A negotiable instrument similar to a bill of exchange.
- (d) A line of credit that covers your transactions if your bank account balance drops below zero.

**67. Which Ratio protects the Creditors?**

- (a) Lower Debt Equity Ratio
- (b) Liquidity Assets
- (c) Higher Inventory Ratio
- (d) Return on Investment Ratio

**68. Return on Investment =?**

- (a)  $\text{Net Sales} \times 100$
- (b)  $\text{Fixed Assets} \times 100$
- (c)  $\text{Total Assets} \times 100$
- (d) None of the above

**69. What does improper utilization of resources and over investment in assets indicate?**

- (a) Low Return on Investment
- (b) Low Sales
- (c) High Sales
- (d) Depreciation of Assets

**70. Which budget is prepared for Advertising, Salary, and Market Analysis?**

- (a) Operating Budget
- (b) Sales Expenditure Budget
- (c) Static Budget
- (d) Labor Budget

**71. What does a master budget include?**

- (a) Material Budget
- (b) Production Budget
- (c) Sales Budget
- (d) All of the above

**72. Transaction is referred as which event in accounting?**

- (a) Political Event
- (b) Economic Event
- (c) Dividend
- (d) Cash Transaction

**73. Recording financial transaction is part of?**

- (a) Accounting
- (b) Book Keeping
- (c) Data Entry
- (d) Journal

**74. Examining of financial information refers to?**

- (a) Analysis
- (b) Auditing
- (c) Recording
- (d) Balance Sheet

**75. Who is an external user of financial statements?**

- (a) Shareholders
- (b) CEO
- (c) Manager
- (d) Creditor

**76. Identifying an economic transaction is which phase of accounting cycle?**

- (a) First
- (b) Second
- (c) Third
- (d) Last

**77. What is a Company?**

- (a) Legal entity organized and operated for a collective, public or social benefit, in contrast with an entity that operates as a business aiming to generate a profit for its owners.
- (b) Business organization which is owned and carried on jointly by the members of the Hindu Undivided Family.
- (c) Unincorporated business with only one owner who pays personal income tax on profits earned.
- (d) A legal entity formed by a group of individuals to engage in and operate a business.

**78. What are Liabilities?**

- (a) Resources of a Company
- (b) Expenses of a Company
- (c) Obligations of a Company
- (d) None of the above

**79. What is an Income?**

- (a) A resource with economic value that an individual, corporation, or country owns or controls with the expectation that it will provide a future benefit.
- (b) Obligation between one party and another not yet completed or paid for.
- (c) Earning from investments and other sources unrelated to employment.
- (d) The revenue a business earns from selling its goods and services.

**80. An Asset possessed by the business should be shown in which part of balance sheet?**

- (a) Liabilities
- (b) Assets
- (c) Revenues
- (d) Fixed Assets

**81. What is the common characteristic of all the assets owned by a company?**

- (a) Intangible
- (b) Long Life
- (c) Future Economic Benefits
- (d) None of the above

**82. Capital + Liabilities = ?**

- (a) Revenue
- (b) Assets
- (c) Unearned Income
- (d) Voucher

**83. Owner's claim on total assets is?**

- (a) Liability
- (b) Assets
- (c) Equity
- (d) Cash

**84. What are Drawings?**

- (a) Accounting method used to allocate the cost of a tangible or physical asset over its useful life or life expectancy.
- (b) The amount of cash that a business disburses.
- (c) An increase in the value of an asset over time.
- (d) Money that is taken from the business account for personal use.

**85. What occurs when expenses are greater than income?**

- (a) Net Loss
- (b) Net Profit
- (c) Debts
- (d) Decrease in Assets

**86. What is a nominal account?**

- (a) An interest-bearing deposit account held at a bank or other financial institution.
- (b) The account that represents a country's imports and exports of goods and services.
- (c) The account in which accounting transactions are stored for one fiscal year.
- (d) None of the above

**87. What is a Real Account?**

- (a) An interest-bearing deposit account held at a bank or other financial institution.
- (b) The account that represents a country's imports and exports of goods and services.
- (c) The account in which accounting transactions are stored for one fiscal year.
- (d) An account that retains and rolls forward its ending balance at the end of the year.

**88. When does the capital of a company increases?**

- (a) Drawings Decrease
- (b) Liabilities Decrease
- (c) Revenue Increases
- (d) Interest on capital increases

**89. Revenue - Expenses =?**

- (a) Net Income
- (b) Net Loss
- (c) Depreciation
- (d) None of the above

**90. What causes the decrease in Assets?**

- (a) Cash Purchases
- (b) Liabilities
- (c) Payment of Expenses
- (d) Retained Earnings

**91. Assets - Liabilities = ?**

- (a) Income
- (b) Gains
- (c) Earnings
- (d) Capital

**92. What increases the Assets & Equity?**

- (a) Fresh Capital
- (b) Debts paid off
- (c) Revenues
- (d) None of the above

**93. What is the book of original entries?**

- (a) Voucher Book
- (b) General Journal
- (c) Day Book
- (d) Account Statement

**94. How many accounts are affected by a business transaction?**

- (a) One
- (b) Two
- (c) Three
- (d) Several

**95. Day book is also known as?**

- (a) Journal
- (b) Voucher
- (c) Ledger
- (d) Book Keeping

**96. What is a compound entry?**

- (a) An entry involving more than two accounts.
- (b) Accounting entry in which just one account is debited and one is credited.
- (c) An accounting entry in which there is more than one debit, more than one credit, or more than one of both debits and credits.
- (d) Entry that is used to record a business transaction in the accounting records of a business.

**97. Purchases are debited when?**

- (a) Goods are purchased on cash
- (b) Goods are sold at a discount
- (c) Goods are purchased on credit
- (d) Goods are lost

**98. When are Drawing debited?**

- (a) Cash withdrawn for personal use
- (b) Cash withdrawn for payment of goods
- (c) Cash withdrawn for salary
- (d) Octroi

**99. In what order data is entered into Journal?**

- (a) Chronological Order
- (b) Numeric Order
- (c) Alphabetically
- (d) Bullets

**100. Cash Account is credited when?**

- (a) Debts paid off
- (b) Building bought in cash
- (c) Asset sold for cash
- (d) None of the above

**(Q. Nos. 101-105): তলত দিয়া শব্দবোৰৰ বিপৰীত অৰ্থ বুজোৱা শব্দ লিখক-**

**101. অমৃত**

- A. বিৰাগ                      B. পৰ                      C. শেষ                      D. গৰল

**102. দাতা**

- A. অস্তু                      B. গ্ৰহীতা                      C. জড়                      D. চেঁচা

**103. নিৰ্মল**

- A. মন্থৰ                      B. অনাচাৰ                      C. মলিন                      D. তল

**104. উন্মুক্ত**

A. অৱৰুদ্ধ B. ব্যয় C. ইষ D. জহ

**105. দেনা**

A. লেনা B. নীচ C. পাওনা D. ঢিলা

**(Q. Nos. 106-110): তলৰ বাক্যবোৰ এটা শব্দত প্ৰকাশ কৰক-**

**106. চেলেকি খোৱা বস্তু**

A. পেয় B. চব্য C. লেহ্য D. শৈৱ

**107. সখিয়েকৰ মাক**

A. তাই B. আমৈ C. অসূয়া D. মেলেকী

**108. ধান দোৱা তিৰোতা**

A. ৰোৱনী B. দাৱনী C. বীণাপাণি D. হতভগা

**109. মাটিৰ বাচন সাজোঁতা**

A. নাৱৰীয়া B. কহাঁৰ C. কুমাৰ D. জলচৰ

**110. কাৰৈ মাছৰ সৰু পোৱালী**

A. লালুকী B. কাৰৈটিলা C. গড়ৈচিৰিকা D. কাৰৈলী

**(Q. Nos. 111-115): তলৰ শব্দবোৰৰ বিপৰীত লিংগ লিখক-**

**111. মিতা**

A. প্ৰীমতী B. সাধবী C. ষোড়শী D. মিতিনী

**112. মুনহ**

A. যুৱতী B. তিৰোতা C. বুদ্ধিমতী D. প্ৰধানা

**113. চপনীয়া**

A. ছাপনি B. চাপনী C. চপনীয়ানী D. চাপানী

**114. পুলিচ**

A. পুলিচনী B. পুলিচীয়ানী C. নাৰী পুলিচ D. পুলিচী

**115. কৰ্তা**

A. কৰ্তী B. কৰ্তী C. কৰ্তানী D. কৰ্ত

**(Q. Nos. 116-120): তলত দিয়া শব্দকেইটাৰ ইংৰাজী অৰ্থ লিখক-**

**116. গাণনিক**

A. Researcher B. Clerk C. Astrologer D. Accountant

**117. পত্ৰিকা**

A. Record B. Journal C. Book D. Pencil

**118. উদ্ধৃত পত্ৰ**

A. Bail Bond B. Ballot Paper C. Balance Sheet D. Bank Draft

**119. দেউলীয়া**

A. Bankrupt B. Bank C. Bank Draft D. Bank Balance

**120. প্ৰতিব্যক্তি**

A. Capitalistic B. Capitation C. Capital D. Carbon

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