## **FINAL 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 A

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
Question24: operator in C can only be used with integers.
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
<del></del>
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 tw
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-D
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:-F	TP
C:->	KML
D:-ł	HLL
Cor	rect Answer:- Option-B
Question	n68:-The altering of data so that it is not usable unless the changes are undone is
A:-E	Bio-metrics
B:-E	Encryption
C:-E	Ergonomics
D:-0	Compression
Cor	rect Answer:- Option-B
	n69:-VIRUS stands for
A:-\	/ery Intelligent Result Until Source
	/ital Information Resources Under Seize
	/iral Important Record User Searched
	Very Interchanged Resource Under Search
	rect Answer:- Option-B
	n70:-Which short cut key is used for calculator in Tally?
	CTRL + P
	CTRL + C
	CTRL + N
	CTRL + A
	rect Answer:- Option-C
	171: is that which meets the tests of public interest, commonly accepted customs and standards of
conduct.	
A:-F	Propriety audit
	Operational audit
	Efficiency audit
	Special audit
	rect Answer:- Option-A
Question	172:-Wages tribunals may order cost audit for a certain industrial unit to settle industrial disputes relating to higher
	onus etc. this is a type of External Audit of the form
A:-C	Cost audit on behalf of the government
B:-C	Cost audit on behalf of the customers or consumers
C:-0	Cost audit on behalf of the trade associations
D:- <b>l</b>	None of the above
Cor	rect Answer:- Option-D
Question	n73:-The auditor
	Should distribute the audit work among his subordinates
B:-S	Should assign difficult and technical works to senior clerks and easy and simple jobs to junior clerks
	Should not distribute his work among his subordinates as it is confidential
D:-E	Both (1) and (2) is true
Cor	rect Answer:- Option-D
	174:-A firm can reduce the needed cash balance if it can move the cash disbursement and cash collections into the
	sh flow cycle. This is known as
A:-A	Accelerating Cash Receipts
B:-S	Synchronizing Cash Flows
C:-E	Delaying Disbursements
D:- <i>A</i>	All of the above
Cor	rect Answer:- Option-B
	75: contains a copy of the audit program, audit tests, performed, a copy of trial balance, a copy of the
	nal accounts.
	Permanent file
	Current file
	None of the above
	Both (1) and (2)
	rect Answer:- Option-B
Question	
	by another employee.
	nternal Audit
B:-l	nternal 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:-Unqualified 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
0	·
Que	estion86:-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
Que	estion87:-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
Que	estion88:-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
Que	stion89:-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
Que	stion90:-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
Que	estion91:-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
Oue	estion92:-The following are tools for implementing Kaizen Costing
400	one of the following and toole in promotioning it will be a second or the first of
l.	Stratification
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

	estion93:-Out of the following support activities of a company, the following can be associated with specific primary ivities
١.	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
Qu	estion94: 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
Qu	estion95:-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
Ou	estion96:- can be attained under the most favourable conditions.
Qu	A:-Basic standards B:-Current standards C:-Expected standards D:-Ideal Standards Correct Answer:- Option-D estion97:-Find labour efficiency variance.
Sto	l. hours - 3000
Sto	I. rate of wages Rs. 200
Act	tual rate of wages Rs. 250
Act	cual hours - 2000
	A:-2,00,000 B:-1,00,000 C:-(-) 1,00,000 D:-3,00,000 Correct Answer:- Option-A
Qu	estion98:-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
٠	Correct Answer:- Option-C estion99: determines the ratio in which the total long term capital is contributed by different sources.
ųи	A:-Capitalisation  B:-Capital structure  C:-Financial Structure  D:-All of the above  Correct Answer:- Option-B
Qu	estion100: explains business risk.
	A:-Operating Leverage B:-Financial Leverage

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