

PROVISIONAL ANSWER KEY

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Exam:	Divisional Accounts Officer (SR for ST Only)
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Question1:-Which of the following locations are the main source of Rare Earth Elements (REEs) specifically for Lanthanides?

- A:-Pakistan, Albania, Finland
- B:-China, California, Australia
- C:-Indonesia, Algeria, Britain
- D:-Germany, Italy, France

Correct Answer:- Option-B

Question2:-Which among of the following is a Nobel Prize Laureate?

- A:-Janet Malcolm
- B:-Guido W Imbens
- C:-Leslie Bricusse
- D:-Edward Bono

Correct Answer:- Option-B

Question3:-Which among the following is the official capital of Bolivia?

- A:-Gitega
- B:-Baku
- C:-Sucre
- D:-Minsk

Correct Answer:- Option-C

Question4:-Which officials were specially appointed by Ashoka the Great to Propagate the principles of Dhamma?

A:-Dhammapravartaka

B:-Dhammamahamatras

C:-Dhammaprajarakas

D:-Dhammastya

Correct Answer:- Option-B

Question5:-Trace the correct statement in connection with Cabinet Mission Plan:

(i) Rejected Pakistan demand

(ii) Provinces grouped in to four

(iii) Union of India should not handle defence, communication and foreign affairs

A:-Only (i), (ii)

B:-Only (i), (iii)

C:-Only (ii), (iii)

D:-All the above (i), (ii), (iii)

Correct Answer:- Option-A

Question6:-Which countries from the list below governed by a presidential republic?

A:-Britain, Japan, U.S.A

B:-Brazil, USA, Indonesia

C:-Russia, USA, China

D:-USA, China, Greece

Correct Answer:- Option-B

Question7:-Choose the correct statement with respect to the PM-SETU Scheme

(i) To impart training and modernize ITI infrastructure

(ii) Offering virtual health care services

(iii) Providing employment opportunities, innovation

A:-Only (i), (ii)

B:-Only (ii), (iii)

C:-Only (i), (iii)

D:-All the above (i), (ii), (iii)

Correct Answer:- Option-C

Question8:-UNEP stands for

A:-United Nations Employment Programme

B:-United Nations Educational Programme

C:-United Nations Environment Programme

D:-United Nations Emancipation Programme

Correct Answer:- Option-C

Question9:-Which among the following is/are not correct with respect to the "Zero FIR" feature, introduced as per the recommendations of the Justice Verma Committee Report?

(i) Zero FIR allows an FIR to be registered at any police station, regardless of the place of crime or jurisdiction.

(ii) It is meant to reduce delays, especially in serious crimes such as sexual offences

(iii) It allows a victim to register a complaint anonymously through a digital portal without providing evidence

A:-Only (iii)

B:-Only (i) and (ii)

C:-All of the above (i), (ii) and (iii)

D:-Only (ii) and (iii)

Correct Answer:- Option-A

Question10:-Which among the following is/are correct about "The Jan Vishwas (Amendment of Provisions) Act, 2026"?

(i) The Act aims to decriminalise minor offences across multiple laws

(ii) The broader goal of this Act is to reduce regulatory burden, court cases and fear of criminal prosecution for technical or procedural lapses

(iii) It aims to enhance the Ease of doing Business and ease of living by transitioning from a punitive to a trust-based governance model.

A:-Only (i) and (ii)

B:-Only (ii) and (iii)

C:-Only (i) and (iii)

D:-All of the above (i), (ii) and (iii)

Correct Answer:- Option-D

Question11:-Who among the following did not serve as the Speaker of the Kerala Legislative Assembly?

A:-Shri. R. Sankaranarayanan Thampi

B:-Shri P.J. Kurian

C:-Shri Alexander Parambithara

D:-Shri C. H. Mohammed Koya

Correct Answer:- Option-B

Question12:-Radiocarbon dating, a widely used archaeological method for dating organic materials, was developed by _____.

A:-Martin Kamen

B:-Willard Libby

C:-Franz Kurie

D:-Samuel Ruben

Correct Answer:- Option-B

Question13:-The poem *Jeevakarunya Panchakam* was written by _____.

A:-Kumaran Asan

B:-Sree Narayana Guru

C:-Chattampi Swamikal

D:-Vallathol Narayana Menon

Correct Answer:- Option-B

Question14:-Which of the following Manuscripts is associated with ancient Indian Medicine?

A:-Bakshali Manuscript

B:-Tantrasamgraha

C:-Bower Manuscript

D:-Tantrasamuccaya

Correct Answer:- Option-C

Question15:-Budha Purnima is celebrated on _____.

A:-Full moon day of Vaishakha

B:-New moon day of Ashwin

C:-Full moon day of Karthika

D:-First day of Chaitra

Correct Answer:- Option-A

Question16:-Your membership will expire _____ 30th April.
(Choose a suitable preposition)

A:-In

B:-On

C:-At

D:-For

Correct Answer:- Option-B

Question17:-Identify a sentence in the Simple Present Tense from the following options:

A:-He comes to me once in a week

B:-The sheep came to bite off the plants

C:-The sun has set

D:-He is sleeping peacefully

Correct Answer:- Option-A

Question18:-Adarsh and Bineesh are friends, the former is very stout, the _____ is slim.

(Fill in the blanks using the options given below)

A:-Later

B:-Latter

C:-Last

D:-Latest

Correct Answer:- Option-B

Question19:-My brother helped me. (Change into passive voice)

A:-My brother was helped me.

B:-My brother had helped me.

C:-I was helped by my brother.

D:-I was helped my brother.

Correct Answer:- Option-C

Question20:-This is the man _____ picked my pocket.
(Fill in the blanks using the options given below)

A:-Who

B:-Whom

C:-Which

D:-Whose

Correct Answer:- Option-A

Question21:-The boy said, "I have written my homework".
(Change into indirect speech)

A:-The boy said that he had written his homework

B:-The boy said that he has written his homework

C:-The boy said that he have written his homework

D:-None of the above

Correct Answer:- Option-A

Question22:-Choose any two irregular verbs from the options given below:

(i) Slept

(ii) Work

(iii) Rode

(iv) Play

A:-(i) and (iv)

B:-(ii) and (iv)

C:-(i) and (iii)

D:-(ii) and (iii)

Correct Answer:- Option-C

Question23:-The idiom "A cock and bull story" means:

A:-Story of a cock and bull

B:-An interesting story

C:-A false story

D:-None of the above

Correct Answer:- Option-C

Question24:-The bell _____ by the time I reached the exam hall.
(Fill in the blanks, choosing from the options given below)

A:-Had rung

B:-Rung

C:-Ring

D:-Have rung

Correct Answer:- Option-A

Question25:-The candidate questioned the Criterion for selection.
(Choose the plural form of the underlined word)

A:-Criteria

B:-Criteria

C:-Criterion

D:-None of the above

Correct Answer:- Option-B

Question26:-He _____ many articles in the online journals.
(Complete the sentence using the suitable Present Perfect tense from the options below)

A:-Write

B:-was written

C:-have written

D:-has written

Correct Answer:- Option-D

Question27:-It cannot _____ the whole truth.
(Fill in the blanks using a suitable auxiliary verb)

A:-Be

B:-Been

C:-Can

D:-Has

Correct Answer:- Option-A

Question28:-If you go on spending at this rate, you will be _____.
(Fill in the blanks using a suitable phrasal verb)

A:-Get for

B:-Go for

C:-Done for

D:-Make for

Correct Answer:- Option-C

Question29:-They sold _____ old furniture last week.
(Use suitable possessive pronouns)

A:-Mine

B:-Herself

C:-Themselves

D:-Their

Correct Answer:- Option-D

Question30:-Identify the correct spelling

A:-Pernisious

B:-Perniscious

C:-Pernishious

D:-Pernicious

Correct Answer:- Option-D

Question31:-Copy right is

A:-Personal account

B:-Real account

C:-Nominal account

D:-Expense account

Correct Answer:- Option-B

Question32:-The cash discount allowed to debtor should be credited to

A:-Sales Account

B:-Purchase Account

C:-Discount Account

D:-Customer's Account

Correct Answer:- Option-D

Question33:-Which of the following is a deferred revenue expenditure?

A:-Rent paid in advance

B:-Office equipment

C:-Free samples of a new product

D:-Repairs and Maintenance

Correct Answer:- Option-C

Question34:-C's Trial balance contains the following information Bad debts Rs. 4,000, Provision for doubtful debts Rs. 5,000, Sundry debtors Rs. 25,000. It is desired to create a provision for bad debts at 10% on sundry debtors at the end of the year. Sundry debtors will appear in the balance sheet as a figure of

A:-Rs. 22,500

B:-Rs. 21,000

C:-Rs. 18,000

D:-Rs. 15,500

Correct Answer:- Option-A

Question35:-The entries passed in the ledger accounts for transferring the balances of accounts to trading and profit and loss account is called

A:-Adjusting entry

B:-Closing entry

C:-Balancing entry

D:-None of these

Correct Answer:- Option-B

Question36:-While preparing final accounts outstanding expense appearing in the trial balance will be shown in

A:-Debit side of P&L Account

B:-Credit side of P & L Account

C:-Asset side of Balance sheet

D:-Liabilities side of balance sheet

Correct Answer:- Option-D

Question37:-The amount of depreciation remains constant year after year under

A:-Straight line method

B:-Sum of year digits method

C:-Diminishing balance method

D:-Double declining balance method

Correct Answer:- Option-A

Question38:-Profit on redemption of debenture is used for creating:

A:-Specific reserve

B:-General reserve

C:-Capital reserve

D:-Revenue reserve

Correct Answer:- Option-C

Question39:-Secret reserves are created from

- (i) Excessive depreciation of an asset
- (ii) Show a contingent liability as an actual liability
- (iii) Under valuation of an asset
- (iv) Profit prior to incorporation

A:-(i) and (ii)

B:-(i), (ii) and (iii)

C:-(i) and (iii)

D:-All of these

Correct Answer:- Option-B

Question40:-If there is a two months bill dated 8th January, its date of maturity will be

A:-8th March

B:-9th March

C:-11th March

D:-7th March

Correct Answer:- Option-C

Question41:-A holder in due course means a holder who obtains negotiable instrument

- (i) For valuable consideration
- (ii) In good faith
- (iii) Before maturity

A:-(i) and (ii) are correct

B:-All are correct

C:-(i) and (iii) are correct

D:-(i) only is correct

Correct Answer:- Option-B

Question42:-A cheque whose payment can be collected by any person presenting it is called _____ cheque.

A:-Crossed cheque

B:-General cheque

C:-Bearer cheque

D:-None of the above

Correct Answer:- Option-C

Question43:-Extra amount charged by a shipping company as a percentage of freight is called

A:-Primage

B:-Passage Money

C:-Special voyage fee

D:-None of these

Correct Answer:- Option-A

Question44:-Commission paid by the shipping company for those persons who procure business for the shipping company

A:-Overriding commission

B:-Address commission

C:-Delcredere commission

D:-Voyage commission

Correct Answer:- Option-B

Question45:-The cost of fuel, coal, fresh water for voyage of a ship is called

A:-Passage Money

B:-Primage

C:-Bunker cost

D:-Stevedoring charges

Correct Answer:- Option-C

Question46:-The main objective of self-balancing system is:

A:-Reduce profit

B:-Avoid errors

C:-Facilitate division of ledger work

D:-Increase capital

Correct Answer:- Option-C

Question47:-Debtors ledger adjustment account is found in:

A:-Debtors ledger

B:-Creditors ledger

C:-General ledger

D:-Cash book

Correct Answer:- Option-C

Question48:-Which ledger contains personal accounts of customers?

A:-General Ledger

B:-Debtors ledger

C:-Creditors ledger

D:-Cash book

Correct Answer:- Option-B

Question49:-Deferred revenue expenditure means:

A:-Expense not recorded

B:-Expense spread over several years

C:-Capital expenditure

D:-Income received in advance

Correct Answer:- Option-B

Question50:-Receipt and Payment Account is;

A:-Nominal account

B:-Personal account

C:-Real account

D:-Summary of cash transactions

Correct Answer:- Option-D

Question51:-Which item is recorded in Receipt and Payment Account?

A:-Only revenue items

B:-Only capital items

C:-Both capital and revenue items

D:-Only non-cash items

Correct Answer:- Option-C

Question52:-Cost of production is calculated as:

A:-prime cost only

B:-Prime cost + factory overheads

C:-Selling price – profit

D:-Purchases – Closing stock

Correct Answer:- Option-B

Question53:-Factory overhead includes:

A:-Direct wages

B:-Office salary

C:-Factory lighting

D:-Selling expenses

Correct Answer:- Option-C

Question54:-Closing work-in-progress is:

A:-Added to cost

B:-Deducted from cost

C:-Ignored

D:-Treated as liability

Correct Answer:- Option-B

Question55:-Costs accounts are mainly used for:

A:-External reporting

B:-Internal management

C:-Tax purposes

D:-Banking

Correct Answer:- Option-B

Question56:-Batch costing is a form of:

A:-Process costing

B:-Job costing

C:-Contract costing

D:-Operating costing

Correct Answer:- Option-B

Question57:-Which method is used when work is repetitive?

A:-Job costing

B:-Process costing

C:-Contract costing

D:-Batch costing

Correct Answer:- Option-B

Question58:-Process costing is used in:

A:-Shipbuilding

B:-Construction

C:-Chemical industries

D:-Tailoring

Correct Answer:- Option-C

Question59:-Double Account System is mainly used by:

A:-Trading firms

B:-Manufacturing firms

C:-Public utility companies

D:-Small shops

Correct Answer:- Option-C

Question60:-Capital receipts include:

A:-Sales revenue

B:-Interest received

C:-Issue of shares

D:-Rent received

Correct Answer:- Option-C

Question61:-If $x + 2$ is a factor of $2x^3 + ax^2 + bx - 4$, then relation between a and b is

A:- $4a - 2b = 0$

B:- $2a - b = 10$

C:- $4a + 2b = 0$

D:- $2a + b = 10$

Correct Answer:- Option-B

Question62:-If the product of two numbers is 1080 and their LCM is 120, what is their GCD?

A:-12

B:-9

C:-10

D:-8

Correct Answer:- Option-B

Question63:-Equation $kx^2 + 4x + 1 = 0$ has equal roots if :

A:- $k = 4$

B: $-k = 1$

C: $-k = 2$

D: $-k = 0$

Correct Answer:- Option-A

Question64:-The pair equation $2x + 3y = 7$, $4x + 6y = 14$ has :

A:-No solution

B:-One solution

C:-Infinite solutions

D:-Two solutions

Correct Answer:- Option-C

Question65:-Cube root of 0.000216 is :

A:-0.06

B:-0.6

C:-0.006

D:-6

Correct Answer:- Option-A

Question66:-Remainder when $x^3 - 2x^2 + 5x + 8$ is divided by $x - 2$

A:-8

B:-18

C:-0

D:-6

Correct Answer:- Option-B

Question67:-Product of roots of $2x^2 - 3x + 1 = 0$:

A:-1

B:- $1/2$

C:-1/2

D:- 2

Correct Answer:- Option-C

Question68:-Graph of linear equation is:

A:-Curve

B:-Circle

C:-Line

D:-Parabola

Correct Answer:- Option-C

Question69:-The GCD of 123456 and 7890 is:

A:-16

B:-12

C:-18

D:-6

Correct Answer:- Option-D

Question70:-For what value of k will the system of linear equations $2x + 3y = 54$, $x + ky = 10$ have no solution?

A:-2

B:-5

C:-8

D:-6

Correct Answer:- Option-D

Question71:-Find the 10th term of the AP 2, 7, 12?

A:-42

B:-47

C:-45

D:-49

Correct Answer:- Option-B

Question72:-Two numbers are in the ratio 3 : 5. If 9 is subtracted from each, the new ratio is 12 : 23. Find the smaller number?

A:-24

B:-21

C:-11

D:-33

Correct Answer:- Option-D

Question73:-A man saves 20% of his income. If his income increases by 20% and his expenditure increases by 10% by what percentage do his savings increase?

A:-60

B:-23

C:-26

D:-10

Correct Answer:- Option-A

Question74:-Find the simple interest on Rs. 5,000 at a rate of 6% per annum for a period of 4 years?

A:-1,200

B:-3,000

C:-120

D:-2,400

Correct Answer:- Option-A

Question75:-If the cost price of 10 articles is equal to the selling price of 8 articles, what is the gain percentage?

A:-20

B:-25

C:-8

D:-10

Correct Answer:- Option-B

Question76:-How many terms of AP 24, 21, 18, must be taken so that their sum is 78?

- (i) $n = 13$
- (ii) $n = 4$
- (iii) $n = 7$

A:-Only (i)

B:-Both (i) and (iii)

C:-Only (iii)

D:-Both (i) and (ii)

Correct Answer:- Option-D

Question77:-The price of laptop is increased by 20% and then later reduced by 20% due to a holiday sale. What is the net percentage change in the final price compared to the original price?

A:-0% change

B:-4% decrease

C:-20% decrease

D:-4% increase

Correct Answer:- Option-B

Question78:-Find the compound interest on Rs. 10,000 for 3 years at 10% per annum, compounded annually?

A:-2,000

B:-3,000

C:-3,310

D:-2,300

Correct Answer:- Option-C

Question79:-A sum of money is divided among P, Q and R in the ration 2 : 5 : 7. if the share of P and R together is Rs. 800 more than the share of Q, find the total amount of money distributed?

A:-200

B:-2,000

C:-720

D:-2,800

Correct Answer:- Option-D

Question80:-A trader marks his goods at 40% above the cost price. He sells half the stock at the marked price one-quarter at a discount of 20% on the marked price and the rest at a discount of 40% on the marked price. Calculate his total percentage profit?

A:-19

B:-20

C:-9

D:-10

Correct Answer:- Option-A

Question81:-A data set has arithmetic mean 25. If 10 is subtracted from each data point, what is the new arithmetic mean?

A:-15

B:-20

C:-25

D:-30

Correct Answer:- Option-A

Question82:-What is the main difference between a histogram and a bar chart?

A:-A histogram is used for discrete data while a bar chart is used for continuous data

B:-A histogram is used for continuous data while a bar chart is used for discrete data

C:-A histogram has classes of equal width, while a bar chart has classes of varying width

D:-A histogram is used for categorical data, while a bar chart is used for numerical data

Correct Answer:- Option-B

Question83:-A man buys a Rs. 80 share in a company, which pays 20% dividend. He buys the shares at such a price that his profit is 16% on his investment. At what Price did he buy the share?

A:-Rs. 50

B:-Rs. 100

C:-Rs. 200

D:-Rs. 300

Correct Answer:- Option-B

Question84:-A retailer offers a 10% discount on an item priced at Rs. 250. if the sales tax rate is 8%, what is the total amount paid by the consumer?

A:-Rs. 120

B:-Rs. 240

C:-Rs. 143

D:-Rs. 243

Correct Answer:- Option-D

Question85:-A circle has circumference 44π cm. What is its area?

A:- 484π cm²

B:-484 cm²

C:- 176π cm²

D:-176 cm²

Correct Answer:- Option-A

Question86:-A sector has area of 314.16 cm² and a central angle of 90°. What is its radius?

A:-20 cm

B:-20.14 cm

C:-20.28 cm

D:-20.42 cm

Correct Answer:- Option-A

Question87:-What is the area of an equilateral triangle with side length of 4 cm?

A:- $\frac{\sqrt{3}}{4}$ cm²

B:- $2\sqrt{3}$ cm²

C:- $4\sqrt{3}$ cm²

D:- $16\sqrt{3}$ cm²

Correct Answer:- Option-C

Question88:-Find the length of the smallest side of a right angled triangle with other two sides 15 cm and 12 cm.

A:-8 cm

B:-9 cm

C:-10 cm

D:-11 cm

Correct Answer:- Option-B

Question89:-A cube has a surface area of 385 cm². What is its volume?

A:-256 cm³

B:-768 cm³

C:-1024 cm³

D:-512 cm³

Correct Answer:- Option-D

Question90:-A big metal sphere is melted to make spheres of half of the radius of big sphere. How many such small spheres can be made?

A:-64

B:-8

C:-24

D:-6

Correct Answer:- Option-B

Question91:-A triangle is congruent to another triangle. Which of the following statement is true?

A:-Their corresponding sides are proportional

B:-Their corresponding sides are equal

C:-Their corresponding area are equal

D:-All of the above

Correct Answer:- Option-D

Question92:-Two triangles are similar. If the ratio of their corresponding sides is 2 : 3. What is the ratio of their corresponding perimeters?

A:-2 : 3

B:-4 : 9

C:-4 : 6

D:-6 : 9

Correct Answer:- Option-A

Question93:-A tree is 100 meters away from an observer. The angle of elevation to the top of the tree is 45° . What is the height of the tree?

A:-50 m

B:-75 m

C:-100 m

D:-150 m

Correct Answer:- Option-C

Question94:-The value of $[\sin(x) + \cos(x)]^2$ is :

A:-1

B:- $\sin^2(x) - \cos^2(x)$

C:- $1 + 2 \sin(x).\cos(x)$

D: $-1 - 2 \sin(x) \cdot \cos(x)$

Correct Answer:- Option-C

Question95:-Find the value of k if $(4, 4)$ is the centroid of the triangle with coordinates $(2, 3)$, $(k, 6)$ and $(6, 3)$.

A:-8

B:-6

C:-4

D:-2

Correct Answer:- Option-C

Question96:-The incenter of a triangle is

A:-The point of intersection of the altitudes

B:-The point of intersection of the medians

C:-The point of intersection of the angle bisectors

D:-The point of intersection of the perpendicular bisectors

Correct Answer:- Option-C

Question97:-A plane flies from city A to city B at an average speed of 900 km/hour. The distance between the two cities is 2,700 km. How long does the flight take?

A:-2 hours

B:-3 hours

C:-4 hours

D:-5 hours

Correct Answer:- Option-B

Question98:-Jewel and Angelina together can paint a hall in 6 days. Jewel alone can paint it in 8 days. In how many days can Angelina alone paint it?

A:-24

B:-14

C:-48

D:-16

Correct Answer:- Option-A

Question99:-If $A = \{1, 2, 3\}$, $B = \{2, 3, 4\}$, then the set difference $A \setminus B$ is:

A:- $\{1, 2, 3\}$

B:- $\{2, 3, 4\}$

C:- $\{4\}$

D:- $\{1\}$

Correct Answer:- Option-D

Question100:-If $A = \{\text{apple, orange, grapes}\}$, $B = \{240, 60, 90\}$, then the number of elements in the Cartesian Product, $(A \times B)$ of A and B :

A:-3

B:-9

C:-8

D:-6

Correct Answer:- Option-B