

**KERALA PUBLIC SERVICE COMMISSION**  
**DEPARTMENTAL TESTS JANUARY 2026**  
**FINAL ANSWER KEY**

Paper Code: 009007/054007

Date of Test: 21.05.2026

**Account Test (Higher) - Part II (Paper I)**

**Introduction to the Indian Govt. Accounts and Audit**

Q. No.	Question Booklet Alpha Code					Q. No.	Question Booklet Alpha Code			
	A	B	C	D			A	B	C	D
1	D	B	B	A		51	A	D	A	D
2	C	C	D	C		52	D	A	B	B
3	B	D	C	B		53	D	C	D	A
4	A	C	A	A		54	A	B	B	C
5	B	A	B	D		55	C	D	C	B
6	A	B	B	D		56	B	B	A	A
7	C	D	A	C		57	D	A	D	D
8	C	C	C	B		58	A	C	B	B
9	B	D	D	A		59	B	D	C	C
10	C	A	A	A		60	C	C	D	A
11	A	B	X	B		61	D	A	A	D
12	D	D	B	C		62	A	B	B	A
13	B	C	C	D		63	X	D	D	C
14	C	A	B	C		64	C	B	A	B
15	D	B	C	A		65	C	C	C	D
16	A	B	A	B		66	D	A	D	B
17	C	A	D	D		67	B	D	C	A
18	B	C	D	C		68	A	B	B	C
19	A	D	A	D		69	C	C	A	D
20	D	A	C	A		70	B	D	B	C
21	D	X	B	B		71	A	A	A	A
22	C	B	D	D		72	D	B	C	B
23	B	C	A	C		73	B	D	C	D
24	A	B	B	A		74	C	A	B	B
25	A	C	C	B		75	A	C	C	C
26	B	A	D	B		76	D	D	A	A
27	C	D	A	A		77	A	C	D	D
28	D	D	X	C		78	C	B	B	B
29	C	A	C	D		79	B	A	C	C
30	A	C	C	A		80	D	B	D	D
31	B	B	D	X		81	B	A	A	A
32	D	D	B	B		82	A	C	C	B
33	C	A	A	C		83	C	C	B	D
34	D	B	C	B		84	D	B	A	A
35	A	C	B	C		85	C	C	D	C
36	B	D	A	A		86	A	A	D	D
37	D	A	D	D		87	B	D	C	C
38	C	X	B	D		88	D	B	B	B
39	A	C	C	A		89	B	C	A	A
40	B	C	A	C		90	C	D	A	B
41	B	D	D	B		91	A	A	B	A
42	A	B	A	D		92	D	C	C	C
43	C	A	C	A		93	B	B	D	C
44	D	C	B	B		94	C	A	C	B
45	A	B	D	C		95	D	D	A	C
46	X	A	B	D		96	A	D	B	A
47	B	D	A	A		97	B	C	D	D
48	C	B	C	X		98	D	B	C	B
49	B	C	D	C		99	A	A	D	C
50	C	A	C	C		100	C	A	A	D
<b>X – DENOTES DELETION</b>										