





Bihar State Power (Holding) Company Limited बिहार स्टेट पावर (होल्डिंग) कंपनी लिमिटेड

Application sequence No.	
Participant ID	
Participant Name	
Test Center Name	iON Digital Zone iDZ1 Patliputra
Test Date	01/07/2025
Test Time	4:00 PM - 5:30 PM
Subject	Junior Accounts Clerk



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	Constitution of India?		
Ans	X 1. They are superior to the Fundamental Rights.		
	igma 2. They are the obstacles for the democracy.		
	💞 3. They are non justiciable.		
	imes 4. They curtail the stability of the government.		
		Question Type : MCQ Question ID : 441009204319	
		Option 1 ID : 441009204319	
		Option 2 ID : 441009803772	
		Option 3 ID : 441009803773	
		Option 4 ID : 441009803770	
		Status : Answered	
		Chosen Option : 3	
<u>ا</u>	Which of the following represents a non-renewable resource?		
Ans	X 1. Solar energy		
	X 2. Wind energy		
	X 3. Biomass		
	🖌 4. Coal		
		Question Type : MCQ	
		Question ID : 441009217703	
		Option 1 ID : 441009854747 Option 2 ID : 441009854744	
		Option 3 ID : 441009854746	
		Option 4 ID : 441009854745	
		Status : Answered	
		Chosen Option : 4	
Sectio	on : Logical Reasoning		
	on : Logical Reasoning	247	
).11 [·]	This question is based on the following words.	247	
.11 ⁻ ا	This question is based on the following words. HAS DEN RUN INK	247	
).11 ⁻ 	This question is based on the following words. HAS DEN RUN INK In each of the words, each vowel is changed to the second letter prece alphabetical order and each consonant is changed to the letter immed	iately following it in the	
).11 ⁻ 	This question is based on the following words. HAS DEN RUN INK In each of the words, each vowel is changed to the second letter prece alphabetical order and each consonant is changed to the letter immed English alphabetical order. In how many letter-clusters thus formed, w	iately following it in the	
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2.11 ⁻ 	This question is based on the following words. HAS DEN RUN INK In each of the words, each vowel is changed to the second letter prece alphabetical order and each consonant is changed to the letter immed English alphabetical order. In how many letter-clusters thus formed, w 1. Three 2. One 3. Zero	iately following it in the ill no vowel appear? Question Type : MCQ Question ID : 441009216390 Option 1 ID : 441009849602	
2.11 ⁻ 	This question is based on the following words. HAS DEN RUN INK In each of the words, each vowel is changed to the second letter prece alphabetical order and each consonant is changed to the letter immed English alphabetical order. In how many letter-clusters thus formed, w 1. Three 2. One 3. Zero	iately following it in the ill no vowel appear? Question Type : MCQ Question ID : 441009216390 Option 1 ID : 441009849602 Option 2 ID : 441009849600	
2.11 ⁻ 	This question is based on the following words. HAS DEN RUN INK In each of the words, each vowel is changed to the second letter prece alphabetical order and each consonant is changed to the letter immed English alphabetical order. In how many letter-clusters thus formed, w 1. Three 2. One 3. Zero	iately following it in the iill no vowel appear? Question Type : MCQ Question ID : 441009216390 Option 1 ID : 441009849602 Option 2 ID : 441009849600 Option 3 ID : 441009849599	
Q.11 ⁻ 	This question is based on the following words. HAS DEN RUN INK In each of the words, each vowel is changed to the second letter prece alphabetical order and each consonant is changed to the letter immed English alphabetical order. In how many letter-clusters thus formed, w 1. Three 2. One 3. Zero	iately following it in the ill no vowel appear? Question Type : MCQ Question ID : 441009216390 Option 1 ID : 441009849602 Option 2 ID : 441009849600	











i	14 Based on the English alphabetical order, three of the following four letter-cluster pairs are alike in a certain way and thus form a group. Which letter-cluster pair DOES NOT belong to that group? (Note: The odd one out is not based on the number of consonants/vowels or their position in the letter-cluster.)		
(
Ans	Ans 🗙 1. NU-LD		
	🗙 2. EL-CU		
 ★ 3. AH-YQ ✓ 4. GN-FW 			
	4 is related to 17 following a certain logic. Following the same logic, 44 is related to 22. To hich of the following is 100 related, following the same logic?		
 ;	 (Note: Operations should be performed on the whole numbers, without breaking down the numbers into their constituent digits. E.g. 13 - Operations on 13 such as adding/subtracting/multiplying to 13 can be performed. Breaking down 13 into 1 and 3 and then performing mathematical operations on 1 and 3 is not allowed.) Ans		
	X 4. 55		
	Question Type : MCQ Question ID : 441009216003 Option 1 ID : 441009848051 Option 2 ID : 441009848053 Option 3 ID : 441009848054 Option 4 ID : 441009848052 Status : Answered Chosen Option : 2		
,	.16 CFKP is related to EHOT in a certain way based on the English alphabetical order. In the same way, KNAF is related to MPEJ. To which of the given options is QTMR related, following the		
Ans	same logic? ns 🗙 1. SQWE		
	× 2. svvq		
	✓ 3. SVQV		
	× 4. SQVV		
	Question Type : MCQ Question ID : 441009216533 Option 1 ID : 441009850174 Option 2 ID : 441009850172 Option 3 ID : 441009850171 Option 4 ID : 441009850173 Status : Answered Chosen Option : 3		





























	Our school exhibits the talent and art of the students onc	ce a year to motivate them.
าร	🗙 1. biennially	
	✔ 2. annually	
	🗙 3. semi-annually	
	X 4. triennially	
		Question Type : MCQ
		Question ID : 441009343718
		Option 1 ID : 4410091340860
		Option 2 ID : 4410091340862
		Option 3 ID : 4410091340861
		Option 4 ID : 4410091340863
		Status : Answered
	Select the most appropriate option that can substitute th sentence. If there is no need to substitute it, select 'No su	Chosen Option : 2 e underlined segment in the given ubstitution required'.
	sentence. If there is no need to substitute it, select 'No su Mother Teresa was renowned <u>to</u> her generosity and kindr	Chosen Option : 2 e underlined segment in the given ubstitution required'.
	sentence. If there is no need to substitute it, select 'No su Mother Teresa was renowned <u>to</u> her generosity and kindr	Chosen Option : 2 e underlined segment in the given ubstitution required'.
	sentence. If there is no need to substitute it, select 'No su Mother Teresa was renowned <u>to</u> her generosity and kindr 1. for	Chosen Option : 2 e underlined segment in the given ubstitution required'.
	 sentence. If there is no need to substitute it, select 'No su Mother Teresa was renowned to her generosity and kindr 1. for 2. No substitution required 	Chosen Option : 2 e underlined segment in the given ubstitution required'.
	 sentence. If there is no need to substitute it, select 'No su Mother Teresa was renowned to her generosity and kindr 1. for 2. No substitution required 3. on 	Chosen Option : 2 ne underlined segment in the given ubstitution required'. ness.
	 sentence. If there is no need to substitute it, select 'No su Mother Teresa was renowned to her generosity and kindr 1. for 2. No substitution required 3. on 	Chosen Option : 2 re underlined segment in the given ubstitution required'. ness. Question Type : MCQ
	 sentence. If there is no need to substitute it, select 'No su Mother Teresa was renowned to her generosity and kindr 1. for 2. No substitution required 3. on 	Chosen Option : 2 e underlined segment in the given ubstitution required'. ness. Question Type : MCQ Question ID : 441009204573
	 sentence. If there is no need to substitute it, select 'No su Mother Teresa was renowned to her generosity and kindr 1. for 2. No substitution required 3. on 	Chosen Option : 2 re underlined segment in the given ubstitution required'. ness. Question Type : MCQ Question ID : 441009204573 Option 1 ID : 441009804763
	 sentence. If there is no need to substitute it, select 'No su Mother Teresa was renowned to her generosity and kindr 1. for 2. No substitution required 3. on 	Chosen Option : 2 re underlined segment in the given ubstitution required'. ness. Question Type : MCQ Question ID : 441009204573 Option 1 ID : 441009804763 Option 2 ID : 441009804764
	 sentence. If there is no need to substitute it, select 'No su Mother Teresa was renowned to her generosity and kindr 1. for 2. No substitution required 3. on 	Chosen Option : 2 re underlined segment in the given ubstitution required'. ness. Question Type : MCQ Question ID : 441009204573 Option 1 ID : 441009804763 Option 2 ID : 441009804764 Option 3 ID : 441009804761
	 sentence. If there is no need to substitute it, select 'No su Mother Teresa was renowned to her generosity and kindr 1. for 2. No substitution required 3. on 	Chosen Option : 2 re underlined segment in the given ubstitution required'. ness. Question Type : MCQ Question ID : 441009204573 Option 1 ID : 441009804763 Option 2 ID : 441009804764



































Comprehension: निम्नलिखित गद्यांश के आधार पर नीचे दिए प्रश्नों के उत्तर दीजिए- गोस्वामी तुलसीदास लोकनायक के रूप में विख्यात हैं। इन्होंने सम्पूर्ण लोक के विविध पक्षों को अ का प्रयास किया है। तुलसी के पूर्ववर्ती अथवा परवर्ती किसी कवि की दृष्टि इतनी विशाल नहीं थी। किसी एक पर बल देने से दूसरे अंग परिपुष्ट नहीं हो पाते। तुलसी के पूर्व कई प्रकार के पंथ प्रचलिग एवं इस्लामी संस्कृतियों के समन्वय से उत्पन्न हुए थे, कुछ नाथपंथी परंपरा को बल देकर आगे बढ़े. एवं इस्लामी संस्कृतियों के समन्वय से उत्पन्न हुए थे, कुछ नाथपंथी परंपरा को बल देकर आगे बढ़े. किसा। आत्मा की उन्नति एवं विविध मार्गों के समन्वय पर किसी का भी ध्यान नहीं गया। गोस्वामी थे। इन्होंने 'गीता' के अनुसार ही दार्शनिक पक्षों का समन्वय किया। गोस्वामी जी ने पूर्वजों के समन् पेश कि। इन्होंने 'गीता' के अनुसार ही दार्शनिक पक्षों का समन्वय किया। गोस्वामी जी ने पूर्वजों के समन् पेश की। इन्होंने 'गीता' के अनुसार ही दार्शनिक पक्षों का समन्वय किया। गोस्वामी जी ने पूर्वजों के समन् पेश की। इन्होंने 'गीता' के अनुसार ही दार्शनिक पक्षों का समन्वय किया। गोस्वामी जी ने पूर्वजों के समन् पेश की। इन्होंने 'गीता' के अनुसार ही दार्शनिक पक्षे विख्यात हैं? SubQuestion No : 40 Q.40 गोस्वामी तुलसीदास किस रूप में विख्यात हैं? Ans 1. समन्वयक के रूप में २. लोकनायक के रूप में 2. लोकनायक के रूप में २. दार्शनिक के रूप में 3. दार्शनिक के रूप में	कर्म, उपासना एवं ज्ञान में 1 थे, जिनमें कुछ भारतीय कुछ ने भक्ति को स्वीकार तुलसीदास समन्वयवादी त ज्ञान को समेट लेने की
	Question Type : MCQ Question ID : 441009208319 Option 1 ID : 441009818843 Option 2 ID : 441009818844 Option 3 ID : 441009818845 Option 4 ID : 441009818846 Status : Answered Chosen Option : 2
Section : Basic Knowledge of Computer Q.41 In MS Word, what is the difference between a hanging indent and a first-li Ans \checkmark 1. A hanging indent indents all lines except the first line of paragraph	
 indent indents only the first line of a paragraph. X 2. A hanging indent is used for creating lists, while a first-line indent is formatting text. X 3. A hanging indent indents the first line of a paragraph, while a first-line but the first. X 4. There is no difference between a hanging indent and a first-line indent indents is no difference between a hanging indent and a first-line indent indents is not difference between a hanging indent and a first-line indent indents is not difference between a hanging indent and a first-line indent indents is not difference between a hanging indent and a first-line indent indent indents is not difference between a hanging indent and a first-line indent indent indent indents is not difference between a hanging indent and a first-line indent in	ne indent indents all





	 X 1. Disabling antivirus software X 2. Oliching on unknown links in empile 		
	X 2. Clicking on unknown links in emails		
	3. Keeping your operating system and antivirus software up to date		
	X 4. Downloading software from untrusted sources		
	Question Type : MCQ Question ID : 441009214859 Option 1 ID : 441009843479 Option 2 ID : 441009843476 Option 3 ID : 441009843478 Option 4 ID : 441009843477 Status : Answered Chosen Option : 3		
	n which protocol is packet delivery NOT guaranteed in computer networks?		
ns	 ✓ 1. UDP ✓ 2. FTP 		
	X 3. TCP		
	X 4. IP		
	Question Type : MCQ Question ID : 441009213267 Option 1 ID : 441009837145 Option 2 ID : 441009837146 Option 3 ID : 441009837148 Option 4 ID : 441009837147 Status : Answered Chosen Option : 1		
	f a document opens in 'Read-Only' mode in MS Word 2019, what does it mean?		
ns	X 1. The document is corrupted.		
	X 2. The document can be edited normally.		
	3. The document is locked and cannot be edited without saving a new copy.		
	X 4. The document is password-protected.		
	Question Type : MCQ Question ID : 441009214103 Option 1 ID : 441009840453 Option 2 ID : 441009840450 Option 3 ID : 441009840451 Option 4 ID : 441009840452		





Q.45	How does a user start a slide-show from the beginning in MS PowerPoint?			
Ans 🗙 1. Click on the Normal View				
	X 2. Click on the Slide Sorter View			
	🛷 3. Click on the Slide Show View			
	X 4. Click on the Outline View			
		Question Type : MCQ Question ID : 441009215359 Option 1 ID : 441009845472 Option 2 ID : 441009845471 Option 3 ID : 441009845473 Option 4 ID : 441009845474 Status : Answered Chosen Option : 3		
	What does it mean when the user receives a 'Delivery Failure' notification for	an email they		
Ans	sent?1. The email could not be delivered to the recipient.			
	\mathbf{X} 2. The email is still in the Outbox.			
	 X 2. The email is still in the Outbox. X 3. The email has been successfully sent to the recipient. 			
	 A. The email is waiting for the user's approval to be sent. 			
		Question Type : MCQ Question ID : 441009213406 Option 1 ID : 441009837703 Option 2 ID : 441009837702 Option 3 ID : 441009837701 Option 4 ID : 441009837704 Status : Answered Chosen Option : 1		
i	Which of the following options in MS-Excel 2016 refers to a predesigned spr allows users to quickly create a new workbook?	eadsheet that		
Ans				
	X 2. Microsoft account			
	✓ 3. Template			
	🗙 4. Pivot table			
		Question Type : MCQ Question ID : 441009213445 Option 1 ID : 441009837860 Option 2 ID : 441009837859 Option 3 ID : 441009837858 Option 4 ID : 441009837857 Status : Answered Chosen Option : 3		











	Q.51 Which tab in MS PowerPoint allows users to insert clip art or pictures into a slide?		
Ans	•		
	🗙 2. Design		
	🗙 3. Animations		
	🗙 4. View		
		Question Type : MCQ Question ID : 441009213722 Option 1 ID : 441009838958 Option 2 ID : 441009838957 Option 3 ID : 441009838959	
		Option 4 ID : 441009838960	
		Status : Answered	
		Chosen Option : 1	
Q.52	In MS Word, what feature allows you to view multiple pages of a doo	cument side by side?	
	🗙 1. Split View		
	🛹 2. Print Layout		
	🗙 3. Zoom Slider		
	X 4. Side by Side View		
		Question Type : MCQ Question ID : 441009213924 Option 1 ID : 441009839768 Option 2 ID : 441009839766 Option 3 ID : 441009839765 Option 4 ID : 441009839767 Status : Answered Chosen Option : 4	
	training is required for employees to combat the growing three PCs in organisations. ★ 1. Science ★ 2. Installation of hardware ★ 3. Art ✓ 4. Cyber Security	at of cybercrime to secure	
		Question Type : MCQ Question ID : 441009213254 Option 1 ID : 441009837094	
		Option 2 ID : 441009837096	
		Option 3 ID : 441009837095 Option 4 ID : 441009837093	
		Status : Answered	





























1.00	A Section 8 Company is primarily formed for		
Ans	\mathbf{X} 1. trading and export		
	🗙 2. profit-making and dividends		
	🗙 3. government business operations		
	✓ 4. charitable and protection of environment		
		Question Type : MCQ Question ID : 441009360926 Option 1 ID : 4410091409709 Option 2 ID : 4410091409706 Option 3 ID : 4410091409707 Option 4 ID : 4410091409708 Status : Answered Chosen Option : 4	
)	
Q.67 \ Ans	Which of the following items will be credited to a profit and loss account? X 1. Rent paid		
	X 2. Sales		
	X 3. Salary		
	 ✓ 4. Bad debt recovered 		
		Question Type : MCQ Question ID : 441009223583 Option 1 ID : 441009875770 Option 2 ID : 441009875768 Option 3 ID : 441009875769 Option 4 ID : 441009875771 Status : Answered Chosen Option : 4	
	68 The term "true and fair view," as commonly used in statutory auditing, primarily refers to which of the following?		
Ans I	 1. The effectiveness of the entity's internal control framework 2. Accurate and unbiased presentation of the company's financial posperformance in the financial statements 3. The design and execution of the auditor's procedural audit plan 	ition and	
	X 4. Adherence to applicable taxation laws and regulations		
	★ 4. Adherence to applicable taxation laws and regulations	Question Type : MCQ Question ID : 441009331831 Option 1 ID : 4410091293379 Option 2 ID : 4410091293380 Option 3 ID : 4410091293381 Option 4 ID : 4410091293378 Status : Answered Chosen Option : 2	





Q.69 On 31 March 2024, Suresh had on overdraft of ₹8,000 in his cash book. He issued a cheque of ₹800 which was not presented to the bank for payment. A cheque worth ₹2,000 had been paid by him but was not collected by the bank. There was a debit in his passbook of ₹60 for interest and ₹100 as bank charges. What would be the balance as per the Bank Passbook?			
Ans	s 🗙 1. ₹8,860 (Favourable)		
	X 2. ₹9,360 (Favourable)		
	✓ 3. ₹9,360 (Overdraft)		
	X 4. ₹8,860 (Overdraft)		
		Question Type : MCQ Question ID : 441009223103 Option 1 ID : 441009873850 Option 2 ID : 441009873848 Option 3 ID : 441009873849 Option 4 ID : 441009873851 Status : Answered Chosen Option : 3	
	0 Goods worth ₹272 returned by Lula passed through the books as ₹722. The rectification is:	entry	
	 (a) Lula will be debited by ₹450 (b) Lula will be debited by ₹272 (c) Lula will be credited by ₹722 (d) Lula will be credited by ₹272 		
Ans	s X 1. Only (a) and (b)		
	X 2. Only (a) and (c)		
	🗙 3. Only (b)		
🛹 4. Only (a)			
	Adda 2	Question Type : MCQ Question ID : 441009223422 Option 1 ID : 441009875125 Option 2 ID : 441009875127 Option 3 ID : 441009875126 Option 4 ID : 441009875124 Status : Answered Chosen Option : 4	
).71 [°]	1 What amount of advance tax is to be paid by an assessee on or before 15 September?		
Ans	s 🗙 1. Not less than 65% of advance tax liability		
	🗙 2. Not less than 75% of advance tax liability		
	🗙 3. Not less than 15% of advance tax liability		
	4. Not less than 45% of advance tax liability		
		Question Type : MCQ Question ID : 441009223257 Option 1 ID : 441009874467 Option 2 ID : 441009874466 Option 3 ID : 441009874464 Option 4 ID : 441009874465 Status : Answered Chosen Option : 3	





	In which of the following cases will the break-even point of any organisatio down?	n/company come	
Ans			
	2. If the contribution margin of the product goes down.		
	\mathbf{X} 3. If the selling price per unit of the product is increased.		
	4. If the variable cost per unit goes down or is reduced.		
		Question Type : MCQ Question ID : 441009223356 Option 1 ID : 441009874862 Option 2 ID : 441009874863 Option 3 ID : 441009874861 Option 4 ID : 441009874860 Status : Answered Chosen Option : 4	
	Under the provisions of Section 194C of the Income-Tax Act, 1961, tax is rededucted at source in case of payments made for:	equired to be	
Ans	✓ 1. Payments made to contractors or sub-contractors for carrying out a	ny work	
	leph 2. Rent paid for the use of land or building		
	X 3. Salary disbursed to employees		
	X 4. Interest paid on fixed deposits		
		Question ID : 441009332238 Option 1 ID : 4410091295003 Option 2 ID : 4410091295004 Option 3 ID : 4410091295002 Option 4 ID : 4410091295005 Status : Answered Chosen Option : 3	
	Zero-based budgeting involves which of the following stages? (i) Identification of decision packages and their description in detail (ii) Evaluation of decision packages (iii) Selection of decision packages according to priority (iv) Allocation of resources after approval of the budget committee and the	e top management	
ns	🗙 1. Only (i) and (ii)		
	🗙 2. Only (ii) and (iii)		
	🗙 3. Only (i), (ii) and (iii)		
	✔ 4. All (i), (ii), (iii) and (iv)		
		Question Type : MCQ Question ID : 441009223313 Option 1 ID : 441009874688 Option 2 ID : 441009874689 Option 3 ID : 441009874690	





	Where should the 'interest paid on a bank overdraft' be recorded while prepar accounts?	ation of books of
Ans	ns 🛷 1. Profit and loss account	
	🗙 2. Balance sheet	
	🗙 3. Capital account	
	🗙 4. Trading account	
		Question Type : MCQ Question ID : 441009223543 Option 1 ID : 441009875611 Option 2 ID : 441009875609 Option 3 ID : 441009875610 Option 4 ID : 441009875608 Status : Answered Chosen Option : 1
1	Which of the following transactions will be deducted, when the starting balar favourable balance as per the cash book?	ice is debit, i.e.,
((i) Cheques issued but not presented for payment (ii) Wrong credit granted by the bank (iii) Cheques recorded but not deposited	
Ans	1. Only (iii)	
	🗙 2. Only (i)	
	🗙 3. Only (i) and (iii)	
	🗙 4. Only (i) and (ii)	
		Question Type : MCQ Question ID : 441009223413 Option 1 ID : 441009875090 Option 2 ID : 441009875088 Option 3 ID : 441009875091 Option 4 ID : 441009875089 Status : Answered Chosen Option : 3
Q.77 \	Which of the following is NOT an application of funds?	
Ans	X 1. Payment of dividends	
	🗙 2. Replacement of non-current debt	
	🛹 3. Additional long-term borrowing for acquisition of new non-current ass	ets
	igma 4. Increase in the balance of working capital	
	(
		Question Type : MCQ Question ID : 441009223193
		Option 1 ID : 441009223193
		Option 2 ID : 441009874209
		Option 3 ID : 441009874208
		Option 4 ID : 441009874211 Status : Answered
		Chosen Option : 3





Q.78	In relation to the benefits of a single entry system, which of the following statements is INCORRECT?
Ans	1. Under the single entry system, the valuation of assets and liabilities is done properly.
	X 2. Single entry system is extremely useful for businesses run by individuals where the volume of activity is not large.
	X 3. Single entry system is economical as it does not need a comprehensive record- keeping.
	X 4. Single entry system is quick and easy to maintain.
	Question Type : MCQ Question ID : 441009223303 Option 1 ID : 441009874651 Option 2 ID : 441009874650 Option 3 ID : 441009874649
	Option 4 ID : 441009874648 Status : Answered
	Chosen Option : 1
Q.79	When a bank directly deducts the amount from the current account of an organisation for the bank charges during the period, it will be referred in the bank reconciliation statement as:
Ans	X 1. credit transfer
	X 2. direct receipts by the bank
	✓ 3. direct debit
	4. un-credit cheques
	Question Type : MCQ Question ID : 441009223386 Option 1 ID : 441009874983 Option 2 ID : 441009874982 Option 3 ID : 441009874981 Option 4 ID : 441009874980 Status : Answered Chosen Option : 3
Q.80	When amounts are paid to suppliers in advance and goods or services are NOT received till
Ans	the balance sheet date, they are to be shown as
-113	× 2. fixed asset
	X 3. cash in hand
	 ✓ 4. current assets
	Question Type : MCQ Question ID : 441009223465 Option 1 ID : 441009875297 Option 2 ID : 441009875299 Option 3 ID : 441009875298 Option 4 ID : 441009875296 Status : Answered Chosen Option : 4











Q.84 What does GST stand for in India?	
Ans 🛛 🖌 1. Goods and Services Tax	
🗙 2. Gross Sales Transfer	
🗙 3. Government Service Tax	
🗙 4. General Sales Tax	
	Question Type : MCQ Question ID : 441009371620 Option 1 ID : 4410091452323 Option 2 ID : 4410091452322 Option 3 ID : 4410091452321 Option 4 ID : 4410091452320 Status : Answered Chosen Option : 1
Q.85 From the following particulars, calculate the net profit / net loss for the 2024.	e year ended 31 March
Salaries and Wages: ₹30,000 Commission paid: ₹2,000 Postage and Telegrams: ₹1,500 Insurance: ₹3,000 Interest paid: ₹4,000 Carriage outwards: ₹5,000 Advertising: ₹10,000 Discount allowed: ₹18,000 Rent received: ₹17,000 Interest on investment: ₹15,000 Bad debts: ₹9,000 Brokerage paid: ₹950 The gross profit was 45% of sales, which amounted to ₹6,50,000.	
Ans X 1. Net profit: ₹2,41,000	
X 2. Net profit: ₹2,01,050	
X 3. Net profit: ₹2,40,050	
✓ 4. Net profit: ₹2,41,050	Question Type : MCQ Question ID : 441009223449 Option 1 ID : 441009875234 Option 2 ID : 441009875233 Option 3 ID : 441009875235 Option 4 ID : 441009875232 Status : Answered Chosen Option : 4





Q.86 You are to receive ₹10,000 three years from now. If the annual discount rate is 10%, what is the present value of that amount?		
Ans	🗙 1. ₹8,264.46	
	🗙 2. ₹9,000.00	
	✔ 3.₹7,513.15	
	★ 4. ₹7,850.00	
		Question Type : MCQ Question ID : 441009369596 Option 1 ID : 4410091444374 Option 2 ID : 4410091444373 Option 3 ID : 4410091444375 Option 4 ID : 4410091444376 Status : Answered Chosen Option : 4
	As per the definition of 'Person' under the Income Tax Act,1961, Mumbai Universe regarded as:	ersity is
Ans		
	🗙 2. Local Authority	
	X 3. Company	
	🗙 4. Firm	
		Question Type : MCQ Question ID : 441009223494 Option 1 ID : 441009875415 Option 2 ID : 441009875414 Option 3 ID : 441009875412 Option 4 ID : 441009875413 Status : Answered Chosen Option : 1
	Given an invoice for repairs to machinery, ₹500 has been debited from the machinery. ≹500 has been debited from the machinery is required to correct the error?	chinery
Ans		
	X 2. Debit repairs account and credit suspense account by ₹500	
	X 3. Debit machinery account and credit repairs to machinery account by ₹5	00
	X 4. Debit suspense account and credit machinery account by ₹500	
		Question Type : MCQ Question ID : 441009223380 Option 1 ID : 441009874957 Option 2 ID : 441009874958 Option 3 ID : 441009874956 Option 4 ID : 441009874959 Status : Answered Chosen Option : 1











	imes 2. To prepare the balance sheet of the organisation			
	3. To compare actual performance with budgeted targets and take corrective action			
	X 4. To detect and punish employee fraud			
		Question Type : MCQ Question ID : 441009371432 Option 1 ID : 4410091451635 Option 2 ID : 4410091451634 Option 3 ID : 4410091451632 Option 4 ID : 4410091451633 Status : Answered Chosen Option : 3		
.93	What is the due date of furnishing GSTR-1 by a registered person opting for the scheme under the Goods and Service Tax?	he QRMP		
	\mathbf{X} 1. 11 th day of the month succeeding such quarter			
	\mathbf{X} 2. 10 th day of the month succeeding such quarter			
	\mathbf{X} 3. 14 th day of the month succeeding such quarter			
	✓ 4. 13 th day of the month succeeding such quarter			
		Question Type : MCQ Question ID : 441009223232 Option 1 ID : 441009874365 Option 2 ID : 441009874364 Option 3 ID : 441009874367 Option 4 ID : 441009874366 Status : Answered Chosen Option : 3		
.94 Ans	 Under which type of single-entry system are only personal accounts maintain ✓ 1. Pure single entry ✓ 2. Complete double-entry system ✓ 3. Simple single entry ✓ 4. Quasi single entry 	ed?		
		Question Type : MCQ		
		Question ID : 441009223150 Option 1 ID : 441009874037		
		Option 2 ID : 441009874039		
		Option 3 ID : 441009874038		
		Option 4 ID : 441009874036 Status : Answered		
	1	Status Answeren		





Q.95	State whether the following statements are true or false.		
	 (i) Operating profit = Net sales + Operating cost (ii) Operating profit = Net profit + Non-operating expenses minus non-operation 1. Statement (i) is false and Statement (ii) is true. 	ng income	
	 X 2. Statement (i) is true and Statement (ii) is false. 		
	 X 3. Statement (i) is true and Statement (ii) is true. 		
	X 4. Statement (i) is false and Statement (ii) is false.		
		Question Type : MCQ Question ID : 441009223453 Option 1 ID : 441009875251 Option 2 ID : 441009875248 Option 3 ID : 441009875250 Option 4 ID : 441009875249 Status : Answered Chosen Option : 2	
Q.96	Read the following statements and select the most appropriate option.		
 (i) The concept of Time Value of Money refers to the fact that money received today is different in its worth from the money receivable at some other time in future. (ii) The concept of Time Value of Money refers to the fact that money received today is worth less than the money receivable at some other time in future. Ans 1. Statement (i) is true, and Statement (ii) is false. 2. Both Statements (i) and (ii) are false. 3. Statement (i) is false, and Statement (ii) is true. 4. Both Statements (i) and (ii) are true. 		-	
	Adda	Question Type : MCQ Question ID : 441009223601 Option 1 ID : 441009875840 Option 2 ID : 441009875841 Option 3 ID : 441009875843 Option 4 ID : 441009875842 Status : Answered Chosen Option : 1	
0.97	Which of the following is NOT a principal aspect to be covered in auditing?		
Ans			
	X 2. Review of Internal Control System		
	✓ 3. Review of Internal Audit System		
	4. Verification of Books and Statements		
		Question Type : MCQ Question ID : 441009223183 Option 1 ID : 441009874168 Option 2 ID : 441009874170 Option 3 ID : 441009874171 Option 4 ID : 441009874169 Status : Answered Chosen Option : 1	





	Financial statements comprise a number of statements prepared at the e year to assess the various financial activities and strength of an enterpris following are regarded as Financial Statement Components? (i) Profit and Loss Account Schedule and Notes Forming Part thereto (ii) Cash Flow Statement (iii) Consolidated Financial Statements	
Ans	1. Only (ii) and (iii)	
	2. Only (i) and (ii)	
	 3. All (i), (ii) and (iii) 	
	-	
	X 4. Only (i) and (iii)	
		Question Type : MCQ Question ID : 441009223521 Option 1 ID : 441009875521 Option 2 ID : 441009875520 Option 3 ID : 441009875523 Option 4 ID : 441009875522 Status : Answered Chosen Option : 3
	In relation to Profit-Loss prior to incorporation, which of the following exp	penses are allocated
	based on Sales/Turnover? (i) Salaries to Office Staff (ii) Carriage Outwards (iii) Discount Allowed ✓ 1. Only (ii) and (iii) ✓ 2. Only (i) and (iii) ✓ 3. Only (i) and (iii) ✓ 4. All (i), (ii) and (iii)	
		Question Type : MCQ Question ID : 441009223348 Option 1 ID : 441009874830 Option 2 ID : 441009874829 Option 3 ID : 441009874828 Option 4 ID : 441009874831 Status : Answered Chosen Option : 4
Q.10	Which of the following Sections of the Companies Act, 2013, mentions in	ternal audits?
0 Ans	 ★ 1. 139 ★ 2. 137 ★ 3. 130 ★ 4. 138 	
		Question Type : MCQ Question ID : 441009223607 Option 1 ID : 441009875867 Option 2 ID : 441009875865 Option 3 ID : 441009875866 Option 4 ID : 441009875864 Status : Answered Chosen Option : 1