



Society for Promotion of Vocational & Technical Education [SOVTECH]
DBRAIT Campus, Port Blair

F.No. SOV/2-23/Contract (AO&AA)/2014

Dated 10/11/2022

This is with reference to **Advertisement No. SOV/2-23/Contract (AO&AA)/2014/165 Dated 13/10/2022**. The key for the written examination for the post of Accounts Assistant in SOVTECH is enclosed herewith.

Claims and Objections, if any, may be submitted online at the email pmsdcand.and@gov.in or sovtech.and@nic.in on or before 11.11.2022 by 5 PM. The email may be sent with the subject "*Claims and Objections to the key for written test for the posts of Accounts Assistant*".

Executive Officer

KEYS FOR THE WRITTEN TEST FOR THE POST OF ACCOUNTS ASSISTANT IN SOVTECH

Date of Examination: 10.11.2022 Full Marks: 100 Time Allowed: 2 hours

The question paper is divided in four (4) parts. Attempt all questions.

- A. GENERAL ENGLISH (20 MARKS)**
- B. GENERAL KNOWLEDGE (20 MARKS)**
- C. QUANTITATIVE APTITUDE (20 MARKS)**
- D. COMMERCIAL ACCOUNTING (40 MARKS)**

A. GENERAL ENGLISH (20 MARKS)

1. The meaning of GENESIS is _____

- (A) Relevant
- (B) Movement
- (C) **Beginning**
- (D) Style

Ans: C

2. The meaning of DOLEFUL is _____

- (A) Colourful
- (B) Jovial
- (C) Bright
- (D) **Mournful**

Ans: D

3. The meaning of VENT is _____

- (A) **Opening**
- (B) Stodge
- (C) End
- (D) Past tense of go

Ans: A

Directions (Q 4 To 7) : Choose the MIS-SPELT word

- 4.
- (A) Admirer
 - (B) Governor

(C) Bearer

(D) Conquerer

Ans: D

5.

(A) Grammer

(B) Hammer

(C) Familiar

(D) Simmer

Ans: A

6.

(A) Grief

(B) Thief

(C) Belief

(D) Mischeif

Ans: D

7.

(A) Proprietor

(B) Jailor

(C) Inspector

(D) Admiror

Ans: D

Directions (Q.8 to Q.11) : Choose the alternative which best expresses the meaning of following IDIOMS AND PHRASES.

8. **BE OUT OF THE BLUE**

(A) Come out of gloom

(B) Euphoria

(C) Suddenly

(D) Lighting

Ans: C

9. TO PLAY FAST AND LOOSE

(A) To trust others

(B) To be undependable

(C) To cheat people

(D) To be quick

Ans: B

10. PUT A SPOKE IN ONE'S WHEEL

(A) Help someone with advice

(B) Help someone to progress

(C) Grinder

(D) Obstruct progress

Ans: D

11. HAVE A SCREW LOOSE

(A) Accept a defective item

(B) Be screw less

(C) Be disturbed or slightly mad

(D) Be mad

Ans: C

Directions (Q 12 to 15) : Fill in the blanks .

12. Raman's speech pointed ____ some of our defects.

(A) to

(B) at

(C) on

(D) towards

Ans: D

13. My relations _____ Suganya are good.

(A) against

(B) with

(C) on

(D) to

Ans: B

14. Siva has no control ____ his temper.

(A) at

(B) in

(C) over

(D) after

Ans: C

15. I am used ____ such hardships.

(A) at

(B) to

(C) for

(D) from

Ans: B

Directions (Q 16 to 20) Change the VOICE.

16. We are playing chess?

(A) Chess had being played by us.

(B) Chess has being played by us.

(C) Chess was being played by us.

(D) Chess is being played by us.

Ans: D

17. Suganya can help me.

(A) I can be helped by Suganya.

(B) Suganya could be helped.

(C) I can be help by Suganya.

(D) I could be helped by Suganya.

Ans: A

18. I ate a mango.

(A) A mango was eaten by me.

(B) A mango had eaten by me.

(C) A mango was ate by me.

(D) A mango is eaten by me.

Ans: A

19. I was taking coffee.

(A) Coffee is being taken by me.

(B) Coffee was taken by me.

(C) Coffee was being taken by me.

(D) Coffee has been taken by me.

Ans: C

20. Did she write a story?

(A) Was a story wrote by her?

(B) Was a story written by her?

(C) Did a story written by her?

(D) Does a story written by her?

Ans: B

B. GENERAL KNOWLEDGE (20 MARKS)

21. Which account does not carry any interest rate?

a) Current Account

b) Saving Account

c) **Single Account**

d) **Joint Account**

Ans: a

22. Sun Temple (Black Pagoda) is located in which of the Indian State?

- a) Ahmedabad
- b) Maharastra
- c) Delhi
- d) Odisha

Ans: d

23. Who wrote the book My Experiment with Truth?

- a) Bal Gangadhar Tilak
- b) Lala Lajpat Rai
- c) Jawaharlal Nehru
- d) Mahatma Gandhi

Ans: d

24. Which among the following don't come under the purview of Right to Education?

- a) Government Schools
- b) Private Schools
- c) Madrasas
- d) Govt schools funded by Private Funds

Ans: c

25. In India GST became effective from

- a) 1st April 2017
- b) 1st January 2017
- c) 1st July 2017
- d) 1st March 2017

Ans: c

26. Which gland is also known as the "third eye"?

- a) Adrenal glands

- b) Gonads
- c) Pineal gland
- d) None of these

Ans: c

27. What do you call the study of fungi?

- a) Mycology
- b) Parasitology
- c) Bacteriology
- d) Ecology

Ans: a

28. Who is the Guardian of the Fundamental Rights of the citizens of India?

- a) Parliament
- b) Judiciary
- c) Executive
- d) President

Ans: b

29. Union Budget is always presented in

- a) The Lok Sabha
- b) The Rajya Sabha
- c) Joint Session of Parliament
- d) Meeting of the Union Cabinet

Ans: a

30. Which among the following led to Jallianwala Bagh massacre?

- a) Arms Act

- b) Rowlatt Act
- c) Public Safety Act
- d) Vernacular Press Act

Ans: b

31. How many **PARTS** and **SCHEDULES** are there in Indian Constitution?

- a) 25 parts and 12 schedules.
- b) 22 parts and 8 schedules.
- c) 24 parts and 12 schedules.
- d) 22 parts and 12 schedules.

Ans: a

32. Which of the following terms is not used in Banking?

- a) SLR
- b) NPA
- c) Credit Rating
- d) PURA

Ans: d

33. Which of the following National Parks does not belong to Andaman & Nicobar Islands?

- a) Button Island National Park
- b) Mount Manipur National Park
- c) Moiling National Park
- d) Wandoor Marine National Park

Ans: c

34. India's Andaman and Nicobar Islands share a maritime border with which among the following?

- a) Thailand

- b) Thailand and Indonesia
- c) Thailand, Sri Lanka and Indonesia
- d) Thailand and Sri Lanka

Ans: b

35. Which among the following is commonly found in Gulf of Kutch, Gulf of Mannar, Andaman & Nicobar islands, & Lakshadweep?

- a) Marshy areas
- b) Coral Reefs
- c) Deep water Marine Ecosystems
- d) Mangrove vegetation

Ans: b

36. **The Hon'ble President Smti. Draupadi Murmu served as the Governor of which Indian State before appointed as President of India ?**

- a) Odisha
- b) Assam
- c) Chhattisgarh
- d) Jharkhand

Ans: d

37. Who is the head of the Planning Commission?

- a) The President
- b) The Prime Minister
- c) The Minister for Planning
- d) The Cabinet Secretary

Ans: b

38. According to Mahabharata, Ganga is the wife of ?

- a) Vichitraveer
- b) Shantanu
- c) Devratt

d) Visvamitra

Ans: b

39. **What is full form of LLP?**

- a) Long Liability Proprietorship
- b) Limited Liability Proprietorship
- c) **Limited Liability Partnership**
- d) **Long Liability Partnership**

Ans: c

40. **What is the full form of ECB?**

- a) Essential Commercial Borrowing
- b) Essential Credit & Borrowing
- c) **External Credit & Business**
- d) **External Commercial Borrowing**

Ans: d

C. QUANTITATIVE APTITUDE (20 MARKS)

41. The difference of two numbers is 20% of the larger number. If the smaller number is 20, then the larger number is?

- a) 25
- b) 45
- c) 50
- d) 80

Ans: a

42. **A canteen requires 112 Kgs of wheat for a week. How many Kgs of wheat will it require for 69 days?**

- a) 1204 Kg
- b) 1401 Kg

c) 1104 Kg

d) 1014 Kg

Ans: c

43. The average of all the numbers between 6 and 50 which are divisible by 5 is?

a) 30

b) 35

c) 27.5

d) 25

Ans: c

44. A can contains a mixture of two liquids A and B in the ratio 7:5. When 9 L of mixture are drawn off and the can is filled with B, the ratio of A and B becomes 7:9. How many litres of liquid A was contained by the can initially?

a) 10

b) 20

c) 25

d) 21

Ans: d

45. The average age of five workers in a store was 36 years. When a new worker joined them. The average age of all of them became 37 years. How old was the new worker?

a) 37 years

b) 42 years

c) 44 years

d) None of these

Ans : b

46. A train covers a distance of 12 km in 10 mints. If it takes 6 sec to pass a telegraph post, then the length of the train is?

a) 90m

b) 120m

c) 100m

d) 140m

Ans: b

47. If $p\%$ of p is 36, then p is equal to

a) 15

b) 60

c) 600

d) 3600

Ans: b

48. The product of the LCM & HCF of two numbers is 24. The difference of two numbers is 2. Find the numbers?

a) 2,4

b) 8,10

c) 8,6

d) 6,4

Ans: d

49. By selling an article for Rs. 460, Mahesh gained 15%. What was the cost price of the article?

a) Rs. 391

b) Rs. 400

c) Rs. 529

d) None of these

Ans: b

50. X can do $\frac{1}{4}$ of a work in 10 days, Y can do 40% of the work in 40 days and Z can do $\frac{1}{3}$ of the work in 13 days. Who will complete the work first?

a) X

b) Y

c) Z

d) X & Z both

Ans: c

51. Out of 9 persons, 8 persons spent Rs 30 each for their meals. The ninth one spent Rs 20 more than the average expenditure of all the nine. The total money spent by all of them was?

- a) 260
- b) 292.50
- c) 290
- d) 400.50

Ans: b

52. By selling an article for Rs. 460, Mahesh gained 15%. What was the cost price of the article?

- a) Rs. 391
- b) Rs. 400
- c) Rs. 529
- d) None of these

Ans: b

53. Two trains are running on parallel tracks in the same direction at the speed of 80km/hr and 90km/hr respectively. The trains crossed each other in 3 minutes. If the length of one train is 230m then what is the length of the other train (in m)

- a) 270m
- b) 320m
- c) 280m
- d) 340m

Ans: a

54. The sum of the number of boys and girls in a school is 150. If the number of boys is X, then the number of girls becomes X% of the total number of students. The number of boys is:

- a) 40
- b) 50
- c) 60
- d) 90

Ans: c

55. The maximum number of students among whom 1001 pens and 910 pencils can be distributed in such a way that each student gets the same number of pens and same number of pencils is:

- a) 91
- b) 910

c) 1001

d) 1911

Ans: a

56. Two barrels contain a mixture of ethanol and gasoline. The content of the ethanol is 60% in the first barrel and 30% in the second barrel. In what ratio must the mixture from the first and the second barrel be taken to form a mixture containing 50% ethanol?

a) 2:1

b) 2:5

c) 1:3

d) 3:2

Ans: a

57. X can do a piece of work in 40 days. He works at it for 8 days and then Y finished it in 16 days. How long will they together take to complete the work?

a) 15

b) $13 \frac{1}{3}$

c) 20

d) 56

Ans: b

58. Of the four numbers, whose average is 60, the first is one-fourth of the sum of the last three, the first number is?

a) 15

b) 45

c) 48

d) 60.25

Ans: c

59. A train travelling at a speed of 75 mph enters a tunnel $3 \frac{1}{2}$ miles long. The train is $\frac{1}{4}$ mile long. How long does it take for the train to pass through the tunnel from the moment the front enters to the moment the rear emerges?

a) 2.5 min

b) 3 min

c) 3.2 min

d) 3.5 min

Ans: b

60. In an examination, 5% of the applicants were found ineligible and 85% of the eligible candidates belonged to the general category. If 4275 eligible candidates belonged to other categories, then how many candidates applied for the examination?

a) 30,000

b) 35,000

c) 37,000

d) None of these

Ans: a

D. COMMERCIAL ACCOUNTING (40 MARKS)

(Question no. 61-80 carries one mark each)

61. 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

Ans: C

62. 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

Ans: A

63. The expanded accounting equation is used by which statement?

A. Cash Flow Statement

B. Balance Sheet

C. Income Statement

D. None of the above

Ans:B

64. 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

Ans:A

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

A. Journal

B. Ledger

C. Voucher

D. Contra Voucher

Ans:C

66. Recording financial transaction is part of?

A. Accounting

B. Book Keeping

C. Data Entry

D. Journal

Ans:B

67. Capital + Liabilities = ?

A. Revenue

B. Assets

C. Unearned Income

D. Voucher

Ans:B

68. IGST is billed as soon as the stock is

- A. Federal
- B. Intra- UT
- C. Intra-state
- D. All of the above

Ans:A

69. What duties are taxes on intra-State supplies?

- A. CGST
- B. SGST
- C. CGST and SGST
- D. IGST

Ans:C

70. Which one of the below taxes is included in the GST?

- A. Central sales tax
- B. Central excise duty
- C. VAT
- D. All of the above

Ans:C

71. Current ratio =

- A. Quick assets / Current liabilities
- B. Current assets / Current liabilities
- C. Debt. / Equity
- D. Current assets / Equity

Ans:B

72. _____ A/c is credited and ____ A/c is debited in case wages are paid for construction of business premises

- A. Cash, Wages

B. Cash, Premises

C. Premises, Cash

D. Wages, Cash

Ans:B

73. The process of entering all transactions from the Journal to Ledger is called

A. Accounting

B. Posting

C. Entry

D. None of the above

Ans:B

74. Discount allowed is a kind of deduction from _____

A. Discount account

B. Cash account

C. Account Receivable

D. Account Payable

Ans:C

75. Company B had Rs.30000 account receivable from Company D. On 26th February, Company D made a partial payment of Rs. 21000 to Company B. The journal entry made by Company B to record this transaction is _____.

A. A credit to the accounts receivable account of Rs. 21000

B. A credit to the cash account of Rs. 21000

C. A debit to the accounts receivable account of Rs. 21000

D. A debit to the cash account of Rs. 21000

Ans:C

76. Gross profit is

A. Cost of goods sold + Opening stock

B. Sales – cost of goods sold

C. Sales – Purchases

D. Net profit – expenses

Ans:B

77. At the balance sheet date, the balance on the Accumulated Provision for Depreciation Account is

A. Simply deducted from the asset in the Balance Sheet

B. Transferred to Profit and Loss Account

C. Transferred to the Asset Account

D. Transferred to Depreciation Account

Ans:A

78. Net profit is calculated in which of the following account?

A. Profit and loss account

B. Balance sheet

C. Trial balance

D. Trading account

Ans:A

79. If a trial balance totals do not agree, the difference must be entered in

A. Profit and Loss Account

B. Nominal Account

C. Capital Account

D. Suspense Account

Ans:D

80. The debts which are to be repaid within a short period (a year or less) are referred to as,

A. Current Liabilities

B. Fixed liabilities

C. Contingent liabilities

D. All the above

Ans:A

81. Pass Journal Entry: On April 01, 2016 Anees started business with Rs. 100,000 and other transactions for the month are: **(10 Marks)**

- A. Purchase Furniture for Cash Rs. 7,000.
- B. Purchase Goods for Cash Rs. 2,000 and for Credit Rs. 1,000 from Khalid Retail Store.
- C. Sold Goods to Khan Brothers Rs. 12,000 and Cash Sales Rs. 5,000.
- D. Owner withdrew of worth Rs. 2,000 for personal use.
- E. Paid Khalid Retail Store Rs. 500.
- F. Received Rs. 10,000 from Khan Brothers.
- G. Paid Salaries Expense Rs. 2,000

Ans:

General Journal					
Date		Account Title and Explanations	Ref	Amount (Rs)	
				Debit	Credit
<i>2016</i>					
<i>April</i>	<i>1</i>	Cash Owner's Equity_ Anees (Started business with cash)		100,000	100,000
	<i>2</i>	Furniture Cash (Purchase furniture for cash)		7,000	7,000
	<i>8</i>	Purchases Cash Account Payable_ Khalid Retail Store (Purchase good on cash and credit)		3,000	2,000 1,000
	<i>14</i>	Cash Account Receivables_ Khan Brothers Sales (Cash and Credit Sales recorded)		5,000 12,000	17,000
	<i>18</i>	Drawing Cash (Owner withdrew for personal use)		2,000	2,000
	<i>22</i>	Account Payable_ Khalid Retail Store Cash (Paid credit to Khalid Retail Store)		500	500
	<i>26</i>	Cash Account Receivable_ Khan Brothers (Receive cash from credit customer)		10,000	10,000
	<i>30</i>	Salaries Expense Cash (Paid expenses)		2,000	2,000
Total				Rs. 141,500	Rs. 141,500

82. Prepare a Trial Balance for Shining Brothers Pvt. Ltd. at March 31st, 2017 (10 Marks)

<i>Description</i>	<i>Amount</i>	<i>Description</i>	<i>Amount</i>	<i>Description</i>	<i>Amount</i>
Bank Loan	Rs. 14,000	Insurance Expense	Rs. 7,300	Equipments	Rs. 40,000
Marketable Security	6,500	Owner's Investments	95,000	Maintenance Exp.	5,000
Bill Payable	1,000	Rent & Rates Expense	400	Miscellaneous Expenses	4,800
Unearned Revenue	3,500	Acc. Dep. _ Equipments	14,000	Accrued Expenses	1,500
Sundry Debtors	12,000	Accrued Revenue	15,000	Dep. Exp. _ Equipments	2,000
Outstanding Salaries	2,500	Machinery	25,000	Unexpired Insurance	8,500
Prepaid Rent	2,000	Drawings	3,500	Vendor's Payables	500

Ans:

Shining Brothers Pvt. Ltd.
Trial Balance
As on March 31st, 2017

S. No	Description	Ref	Amount (Rs.)	
			Dr.	Cr.
1	Bank Loan			14,000
2	Marketable Security		6,500	
3	Bill Payable			1,000
4	Unearned Revenue			3,500
5	Sundry Debtors		12,000	
6	Outstanding Salaries			2,500
7	Prepaid Rent		2,000	
8	Insurance Expense		7,300	
9	Owner's Investments			95,000
10	Rent & Rates Expense		400	
11	Accumulated Dep. _ Equipments			14,000
12	Accrued Revenue		15,000	
13	Machinery		25,000	
14	Drawings		3,500	
15	Equipments		40,000	
16	Maintenance Exp.		5,000	
17	Miscellaneous Expenses		4,800	
18	Accrued Expenses			1,500
19	Depreciation Exp. _ Equipments		2,000	
20	Unexpired Insurance		8,500	
21	Vendor's Payables			500
Total			Rs. 132,000	Rs. 132,000