

INDIAN SPACE RESEARCH ORGANISATION  
HEADQUARTERS  
BANGALORE

WRITTEN TEST FOR RECRUITMENT TO THE POST OF  
ACCOUNTS OFFICER

TEST BOOKLET:

**A**

Date : April 17, 2011 – Sunday

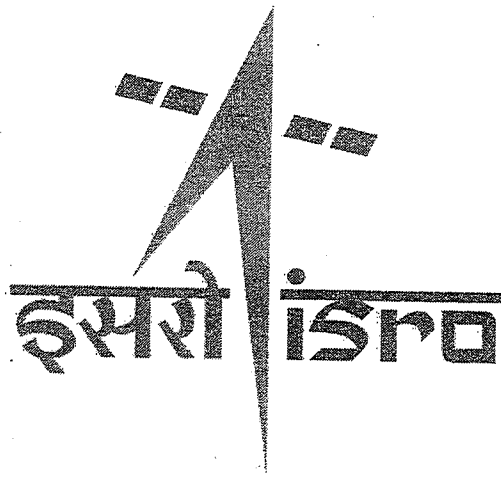
Time : 1000 hrs. to 1230 hrs.

| Part  | No. of questions |
|---|------------------|
| Part A – Test of reasoning, Arithmetic, General Awareness, etc. | 36 [1-36]        |
| Part B – English  | 32 [37-68]       |
| Part C – ACCOUNTS   | 36 [69-104]      |
| Part D – Descriptive type                                       | 02 [I&II]        |

**INSTRUCTIONS**

1. The Question Paper is in the form of test booklet.
2. A separate OMR answer sheet is provided to all candidates for answering PART A, PART B and PART C.
3. Refer instructions in answer sheet and use **HB pencil** for answering all questions.
4. Each objective question is provided with text and figures where ever applicable with four answers (a), (b), (c) and (d), which includes one correct answer.
5. A separate answer booklet is provided to all candidates for answering PART D [Descriptive type]. **Answer to be written by pen only.**
6. All questions except PART D carry equal marks.
7. Multiple answers for a question will be regarded as **wrong answer**.
8. Although the test stresses on accuracy more than speed, it is important to **use your time as effectively as possible.**
9. Do not waste time on difficult questions. Go on to other questions and come back to the difficult ones later.
10. Enter your name and roll number correctly on the OMR answer sheet.
11. Enter all information as per the instructions given in the answer sheet for PART D.
12. Space available in the question booklet could be used for rough work and no separate sheet will be provided.
13. At the end of the test, please return to the Invigilator (a) Written test call letter with photograph (b) OMR answer sheet and (c) Descriptive answer sheet for PART D

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INDIAN SPACE RESEARCH ORGANISATION

## PART A

1. The distance between two stations A and B is 300 kms. Two trains simultaneously leave from station A and B. After they meet, the train travelling towards station A reaches the station after 9 hours, whereas the train travelling towards station B reaches after 4 hours. Find the speed of each train in km/hr (A:B).
  - a 30:20
  - b 35:25
  - c 40:30
  - d 45:35
  
2. A fire at building "X" is reported on telephone to two fire stations FS-A and FS-B which are apart from each other at a distance of 10 kms. FS-A observes that the fire is at an angle of 60 degrees from it and FS-B observes that fire is at an angle of 45 degrees from it. If the station located at the shortest distance sends its team, then find the approximate distance the team has to travel.
  - a 7.3 km
  - b 6.3 km
  - c 8.3 km
  - d 9.3 km
  
3. Mahila Vahini is a women commando unit being set up by
  - a Delhi Police
  - b Central Reserve Police Force
  - c Indian Railways
  - d Border Security Force
  
4. National Education Day 2010 was celebrated to commemorate the birth anniversary of
  - a Moulana Abdul Kalam Azad
  - b Pandit Jawahar Lal Nehru
  - c Sarvepalli Radhakrishnan
  - d Sardar Vallabhai Patel
  
5. Who was the first European to translate the Bhagavat Gita into English
  - a Sir Alexander Cunningham
  - b William Jones
  - c Charles Wilkins
  - d James Prinsep

6. **The term Stagflation refers to situation of**
- a High price rise and high economic growth
  - b High price rise and low economic growth
  - c No change in price and high economic growth
  - d No change in price and low economic growth
7. **A model for enabling convenient, on-demand network access to a shared pool of configurable computing resources is called**
- a Utility computing
  - b Cloud computing
  - c Star computing
  - d Grid computing
8. **Who nominates persons for various parliamentary delegations to foreign countries**
- a The Speaker of Lok Sabha
  - b The Chairman of Rajya Sabha
  - c The President of India
  - d The Prime Minister of India
9. **Which country is called 'The Playground of Europe'?**
- a England
  - b France
  - c Switzerland
  - d Italy
10. **If the distance between two electrical charges is halved, then the force between them becomes**
- a Half
  - b Double
  - c Four times
  - d One-fourth
11. **The origin of earth dates back to approximately**
- a 3.6 billion years
  - b 4.6 billion years
  - c 5.6 billion years
  - d 6.6 billion years

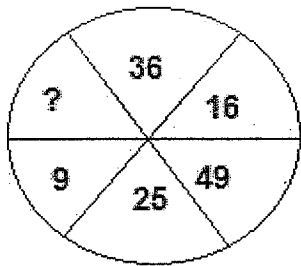
12. Who amongst the following was awarded Noble Prize for path breaking contributions to develop treatment for Parkinson's disease?

- a Robert B. Laughlin
- b Ferid Murad
- c Walter Kohn
- d Arvind Carlson

13. "The Fifth Column" is generally referred to as

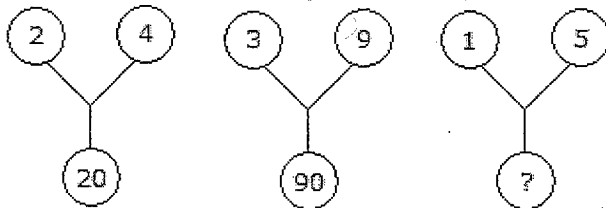
- a Terrorists
- b Bureaucracy
- c Traitors
- d 5<sup>th</sup> column of Parliament of India

14. Insert the missing number from the options given below:



- a 60
- b 84
- c 64
- d 68

15. Which number will replace the question mark?



- a 75
- b 26
- c 25
- d 20

16. How many iron balls of radius 0.25 cm can be made out of solid iron sphere of 8 cms diameter ?
- a 4096
  - b 4960
  - c 4690
  - d 4600
17. There were two candidates in an election, 10% of the voters did not vote, 60 votes were declared invalid. The elected candidate got 308 votes more than his opponent. If the elected candidate got 47% of the total votes, how many votes did each candidate get ?
- a 2316 and 2012
  - b 2629 and 2324
  - c 2871 and 2575
  - d 2914 and 2606
18. World's first satellite dedicated to monitoring Green House Gas Emissions was launched by:
- a Japan
  - b USA
  - c Russia
  - d India
19. Nine Latin American countries have agreed on the creation of a regional currency called
- a Sucre
  - b Alba
  - c Hugo
  - d Euro
20. A, B, C, D, E and F are sitting in a row facing North. A is neighbour of B and D. E is the neighbour of C and F. D is the neighbour of C. How many members are there between A and E?
- a 1
  - b 2
  - c 3
  - d 4

21. If NUMERICAL is written as MVLQJBBK, then how would ASTROLOGY be written in this code ?
- a BRSTMNNHX
  - b ZTSSNMNHX
  - c ZTUSPMPEZ
  - d BRWSSKNHX
22. Which of the following Writs is issued by the Court in case of illegal detention of a person.
- a Quo Warranto
  - b Certiorari
  - c Mandamus
  - d Habeas Corpus
23. Finger prints : Forensic :: Handwriting : ---- ?
- a Calligraphy
  - b Cartography
  - c Cryptography
  - d Shorthand
24. Which of the following committee submitted its report in 2010 recommending de-recognition of 44 Deemed Universities in India ?
- a Yashpal Committee
  - b Tandon Committee
  - c Rajamannar Committee
  - d Agrawal Committee
25. High Speed Downlink Packet Access (HSDPA), a new protocol for mobile telephone data transmission is also known as :
- a 2 G
  - b 4 G
  - c 3 G
  - d 3.5 G
26. Isohumes are lines showing uniform
- a Temperature
  - b Humidity
  - c Rainfall
  - d Pressure

27. Which of the following cities has been chosen as the venue for the 2014 Common Wealth Games ?

- a Nairobi
- b Christchurch
- c Durban
- d Glasgow

28. Which of the following monuments was built in memory of the soldiers who lost their lives in World War I

- a Gateway of India
- b India Gate
- c Vijay Path
- d Victoria Memorial Hall

29. Asteroid particles entered into the earth's atmosphere and created fireworks. It was because

- a the particles of the asteroids were already hot and ignited and they burned more easily in atmospheric air
- b the high-speed asteroid particles faced severe frictional resistance of the atmosphere and burned due to this resistance
- c the asteroid particles had oxygen and combustible material within their compositions and they burned due to friction with atmospheric air
- d The asteroids contained phosphorous.

30. The salaries of the Judges of the Supreme Court are charged to the Consolidated Fund of India because

- a they may get salaries regularly every month
- b their salaries are free from legislative vote
- c there may not be any cut in their salaries
- d their financial position may be secured to enable them to dispense impartial judgement.

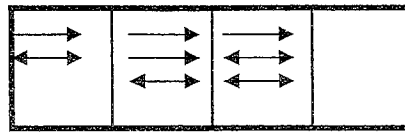
31. Who among the following has been appointed the Chairman of the 13<sup>th</sup> Finance Commission ?

- a C Rangarajan
- b Bimal Jalan
- c Vijay L Kelkar
- d Samir Brahmachari

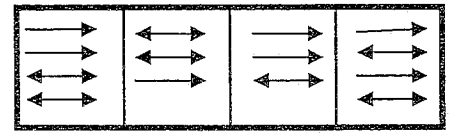


32. In the following question which one of the Answer Figure should come after the Problem Figure if the series is continued?

Problem Figures



Answer figures



A B C D

- a A  
b B  
c C  
d D

33. Akbar's buildings at Fatehpur Sikri are famous for

- a Synthesis of trabeate and arcuate styles  
b Construction of the first bulbous dome in India  
c The use of marble on an extensive scale  
d Frequent employment of pietra dura

34. Who was the first Indian to use the word Swarajya in 1906?

- a Bal Gangadhar Tilak at the Calcutta session of the Congress  
b Dadabhai Naoroji at the Calcutta session of the Congress  
c Gopal Krishna Gokhale at Mumbai in 1885  
d Lala Lajpat Rai in the first session of Indian National Congress

35. Sunderbans is the name of

- a Tropical forest  
b Tidal forest  
c Semi evergreen  
d Deciduous forest

36. The longest Inter-Country Border in the world is

- a Macmohan Line  
b International Border  
c Mao Tse Tung Line  
d Sino Siberian Line

END OF PART A

**PART B**

From the choices, select the most suitable synonym for the main word :

37 **INSINUATE**

- a Introduce
- b Suggest
- c Ridicule
- d Trust

38 **CALLOUS**

- a Hardened
- b Impassive
- c Blunt
- d Placid

39 **CONTINENCE**

- a Humanity
- b Humility
- c Self-restraint
- d Embryology

40 **ABSTEMIOUS**

- a Virtuous
- b Moderate
- c Hard working
- d Honest

41 **QUIBBLE**

- a Argue
- b Express
- c Depress
- d Quarrel

From the choices, select the most suitable antonym for the main word :

42 **SOOTHE**

- a Dull
- b Settle
- c Calm
- d Arouse

- 43     **ASTUTE**
- a     Cowardly
  - b     Foolish
  - c     Wicked
  - d     Shrewd

- 44     **FURTIVE**
- a     Open
  - b     Secretive
  - c     Health
  - d     Sneaky

- 45     **EPILOGUE**
- a     Dialogue
  - b     Prelude
  - c     Postscript
  - d     Epigram

- 46     **OSTENSIBLE**
- a     external
  - b     real
  - c     internal
  - d     unreal

**PICK OUT THE MOST EFFECTIVE WORD FROM THE GIVEN WORDS TO FILL IN THE BLANK TO MAKE THE SENTENCE MEANINGFUL AND COMPLETE**

- 47     Despite the mixtures being \_\_\_\_\_, we found that by lowering its temperature in the laboratory we could dramatically reduce its tendency to vaporize.
- a.     resilient
  - b.     volatile
  - c.     homogenous
  - d.     boiling
- 48     His listeners enjoyed his \_\_\_\_\_ wit but his victims often laughed at its satire.
- a.     acid
  - b.     sarcastic
  - c.     caustic
  - d.     subtle

IN THE FOLLOWING QUESTIONS THE SENTENCES HAVE ERRORS. EACH IS DIVIDED INTO FOUR PARTS. FIND OUT WHICH PART HAS THE ERROR.

- 49 Sadhana was one person [a] who could some how manage [b]  
to working in the section [c] for such a long time [d]

- a [a]
- b [b]
- c [c]
- d [d]

- 50 There was [a] a number of conferences [b] which produced little [c]  
of practical value. [d]

- a [a]
- b [b]
- c [c]
- d [d]

- 51 The Department of modern Indian languages [a] is running a course [b]  
in comparative literature [c] for last fifteen years. [d]

- a. [a]
- b. [b]
- c. [c]
- d. [d]

In each question, an incomplete statement (Stem) followed by fillers is given. Pick out the best one which can complete incomplete stem correctly and meaningfully

- 52 I felt somewhat relaxed.....
- a. but tense as compared to earlier
  - b. and tense as compared to earlier
  - c. as there was already no tension at all
  - d. and tension-free as compared to earlier

- 53 "Whatever Dev uttered was without rhyme or reason" means.....
- a. Dev could not recite any poem or speech
  - b. Dev said something which has no meaning, it was totally baseless
  - c. Dev was talking something which was beyond our experience
  - d. Dev spoke flatly without any emotion or reason

54 His behavior is so unpredictable that he .....

- a. never depends upon others for getting his work done
- b. is seldom trusted by others
- c. always finds it difficult to keep his word
- d. always insists on getting the work completed on time

For the word given below, choose the most appropriate phrase.

55 **Agnostic**

- a. One who does not believe in God
- b. One who believes in God
- c. One who doubts the existence of God
- d. One who doubts non existence of God

56 **Elegy**

- a. A poem of Joy
- b. A poem of Love
- c. A Poem of Mourning
- d. A poem of Hatred

57 **Fratricide**

- a. Murder of brother
- b. Murder of Sister
- c. Murder of Mother
- d. Murder of Father

Which pair of words in the options are related to each other in the same way as the capitalized pair?

58 **CICERONE : SIGHTSEER**

- a. Understudy:Actor
- b. Audio:Video
- c. Baedeker:tourist
- d. Mentor:Guidance

59 **QUISLING : TREASON**

- a. Accomplice:guilt
- b. Murder:homicide
- c. Renegade:loyalty
- d. Perjurer:arson

60 **POLLYANA : OPTIMISM**

- a. Diehard:resistance
- b. Environmentalist:pollution
- c. Malingerer:illness
- d. Reactionary:change

61 **LARGE : GARGATUAN**

- a. Emaciated:thin
- b. Wise:Machiavellian
- c. Obese: stout
- d. Small : tiny

**Each question below has a sentence. From the choices provided, identify the one which best restates the given sentence.**

62 **Uneasy lies the head that wears a crown**

- a. Uneasily lies the head that wears a crown
- b. Uneasy is the head wearing a crown
- c. The head which wears the crown lies uneasy
- d. The head which is wearing the crown lies uneasy

63 **That man is aggressive by nature is a hard fact of life and no one can deny it.**

- a. That man is aggressive by nature is a hard fact of life which none can deny.
- b. That man is aggressive by nature is a hard fact of life and no one can deny it
- c. That man is aggressive by nature is a hard fact of life and not one can deny
- d. That man is aggressive by nature is hard for anyone to deny.

64 **A man becomes wiser with age and experience.**

- a. A man as he is aged and experienced becomes wiser
- b. A man with age and experience becomes wiser
- c. A man as he is aged and experienced becomes the wiser
- d. With age and experience, a man becomes wiser

Each of the following idioms is followed by four meanings. Choose the correct meaning:

- 65 **To fly off the handle**
- a. to be airborne
  - b. to lose one's temper
  - c. to be indifferent
  - d. to dislocate
- 66 **To worship the rising sun.**
- a. to welcome the coming events
  - b. to honour a man who is coming into office.
  - c. to honour the promising people
  - d. to welcome the coming guests.
- 67 **The Alpha and Omega.**
- a. A Shakespearean play
  - b. Beginning and end.
  - c. A Greek song
  - d. A Swiss watch.
- 68 **To set the Thames on fire.**
- a. to wreak evil on something.
  - b. to do a heroic deed.
  - c. to destroy with fire
  - d. to try to do the impossible.

**END OF PART B**

**PART – C**

- 69 **Contingent liabilities are those and are shown under:**
- a. Which are never payable and shown outside the Balance Sheet
  - b. Which may or may not arise and shown Liabilities side of the Balance Sheet
  - c. Which crystallize at the time of liquidation of a company and shown in the Asset side in the Balance Sheet.
  - d. Which may or may not arise and shown outside the Balance Sheet
- 70 **The cost borne by the individual or entity as a result of stimulus going against individual cultural mores**
- a. Fixed – recurring cost
  - b. Repugnancy cost
  - c. Sunk cost
  - d. Carry over cost
- 71 **All Revenues received, loans raised and money received in repayment of Loans by the Union Government goes into .....**
- a. Public A/c of India
  - b. Contingency Fund of India
  - c. Consolidated Fund of India
  - d. Public Provident Fund of India
- 72 **When an advance Grant is made by the Parliament pending regular passage of the Budget, it is called .....**
- a. Vote on Account
  - b. Token Grant
  - c. Supplementary Grant
  - d. Vote on Credit
- 73 **Company Auditor is responsible for**
- a. Directors
  - b. share holders
  - c. public
  - d. creditors
- 74 **Auditing refers to :**
- a. Preparation and checking of accounts
  - b. Examination of book of accounts
  - c. Examination of accounts by professional accountants
  - d. Checking of vouchers.



- 75 **A continuous audit is specially needed for :**
- Any trading organization
  - Smaller organization
  - Banking companies
  - Any manufacturing company
- 76 **True copy of the customer's account in the books of the Banker**
- Cheque
  - Pass book
  - Bank reconciliation statement
  - Ledger Account
- 77 **Interest on capital is calculated on the**
- Opening capital
  - Average Capital
  - Closing Capital
  - Closing capital less drawing
- 78 **Acid Test Ratio of a company indicates that the**
- Company has enough short term assets to meet immediate liabilities
  - company has enough investments to cover long term liabilities
  - company has enough investments for extra borrowings
  - company has large short term liabilities over fixed assets
- 79 **Analysis of financial statement involves**
- Trading A/c
  - Profit & Loss A/c
  - Balance Sheet
  - All of the above
- 80 **Open Market Operations are**
- activities of SEBI-registered brokers
  - selling of currency by RBI
  - issue of gilt edged securities by the Govt
  - sale of shares by FII's
- 81 **Which cost are known as periodical cost**
- Fixed cost
  - Total cost
  - Variable cost
  - Sunk cost

- 82 **Consumer Protection Act was passed in the year**
- a. 1985
  - b. 1986
  - c. 1987
  - d. 1988
- 83 **'A' agrees to pay Rs.1 lakh to 'B' if B brings stars from heaven to earth. This agreement is**
- a. Void
  - b. Voidable
  - c. Illegal
  - d. Valid
- 84 **A trader carries an average stock of Rs.40,000/-.His stock turnover ratio is 8 times. If he sells goods at a profit of 20% on sales, find out his profit**
- a. Rs 1,00,000
  - b. Rs 80,000
  - c. Rs 25,0000
  - d. Rs 10,000
- 85 **Disinvestment of shares means**
- a. To sell the shares of private company to another private company
  - b. To sell the shares of public company to the public
  - c. To sell the shares of company held by the Government to the public
  - d. To sell of shares by holding company to its subsidiary company
- 86 **"The position of a Company Secretary is like that of a hub in a bicycle wheel." This statement shows the**
- a. Importance of Company Secretary
  - b. Rights of Company Secretary
  - c. Duties of Company Secretary
  - d. Liabilities of Company Secretary
- 87 **Full convertibility of the rupee implies—**
- a. Being able to convert rupees notes into gold
  - b. Allowing the value of the rupee to be fixed by market forces
  - c. Freely permitting the conversion of rupee to other major currencies and vice versa
  - d. Developing an international market for currencies in India

- 88 The Branch of Accounting which is concerned with the processing, analyzing and presenting data for decision making is known as
- Common Dollar Accounting
  - Social Accounting
  - Cost Accounting
  - Management Accounting
- 89 Rate of Gross Profit on cost is 25%. Total sales is Rs. 1,00,000 and Average Stock is Rs. 1,60,000. Stock Turnover Ratio will be
- 0.5 times
  - 0.8 times
  - 0.10 times
  - 0.4 times
- 90 A company made the purchases of an item during its financial year.
- January 2007 – 200 @ Rs. 50 each  
May 2007 – 400 @ Rs. 60 each  
August 2007 – 600 @ Rs. 70 each  
November 2007 – 300 @ Rs. 80 each  
Closing inventories were 500 articles.  
Find out the value of closing stock as per Weighted Average Method
- Rs 33,333.33
  - Rs 16,666.66
  - Rs 66,666.67
  - Rs 96,666.66
- 91 Among the following which is not an error of commission?
- Wrong totalling
  - Recording with wrong amount
  - Wrong posting
  - Escape from posting
- 92 Which of the following statements is 'True'?
- Building Account is a nominal account
  - Outstanding rent account is a personal account
  - Every debit has a corresponding credit
  - Income is debited

93 **Devaluation means**

- a. To reduce the value of home currency with respect to value of currency of other countries
- b. To appreciate the value of home currency with respect to value of currency of other countries
- c. To issue new currency in place of old currency
- d. To effect no change in the current exchange rate

94 **It is given that cost of stock is Rs. 100. However, its market price is Rs. 98 (buying) and Rs. 140 (selling). If the market price is interpreted as the replacement cost, then the stock should be valued at**

- a. Rs. 98
- b. Rs. 100
- c. Rs. 140
- d. Rs. 40

95 **The statement of facts relating to Cash Flow are correct except one of the following**

- a. Cash flow statement is based upon accrual basis of accounting
- b. Cash flow statement is useful for short-term financial analysis
- c. Cash equivalents are short terms, highly liquid investments that are readily convertible into cash
- d. Cash flows resulting from sale of fixed assets are classified as cash flows from investing activities

96 **A Bank Reconciliation statement is prepared to know the causes for the differences between:**

- a. The balances as per cash column of cash book and the pass book
- b. The balance as per bank column of cash book and the pass book
- c. The balance as per bank column of cash book and balances as per cash column of cash book
- d. Clerical error in posting at the bank end with reference to cash book

97 **Which of the following statement is true?**

- a. All agreements are contracts
- b. An agreement enforceable by law is a contract
- c. An agreement can only consist of an offer
- d. An agreement can only consist of an acceptance

- 98 **Total asset turnover indicates the firm's**
- a. Liquidity
  - b. Debt position
  - c. Ability to use its assets to generate sales
  - d. Profitability
- 99 **What is CRR?**
- a. Cash Reserve Ratio
  - b. Current Ratio Rate
  - c. Cash Review Report
  - d. Credit Rating Record
- 100 **A contract of insurance is a contract of**
- a. Indemnity
  - b. Pledge
  - c. Guarantee
  - d. Hypothecation
- 101 **What is a bank draft?**
- a. Letter from the Bank
  - b. Cheque which a bank draws on itself
  - c. Instructions to a banker to collect a customer's debt
  - d. Instructions not to honour a stop payment
- 102 **A stale cheque is one that**
- a. Over six months old
  - b. Concerning an overdue payment
  - c. Cancelled by the drawer
  - d. Written on an account which is overdrawn
- 103 **Which of the following would not be included in a balance sheet?**
- a. Account receivables
  - b. Account payables
  - c. Sales
  - d. Cash
- 104 \_\_\_\_\_ is the apex Bank for the agriculture credit
- a. SBI
  - b. SIDBI
  - c. NABARD
  - d. IDBI

**END OF PART C**

PART – D

I. Write an essay on **any one** of the topics not exceeding 800 words:

- a) Terrorism and its effect on national development.
- b) Price rise – Impact on common man.
- c) Right to Information in India.
- d) Corruption in public life.

[1x10 = 10]

II. Write a letter to your friend encouraging him to give up smoking bringing out the health hazards.

OR

Write a letter to the Commissioner, Municipal Corporation of your locality requesting to shift the city garbage dump yard located near to your dwelling unit bringing out the reasons.

[1x10 = 10]

**END OF PART D**