1.An accounting system which presents the balance sheet in to two parts called?

A) Double entry
B) Single entry
C) Double accounting
D) Statement of affairs

2. Voyage account is _____ account.
A) Nominal
B) Real
C) Personal
D) None of these

3. In self balancing Ledger Adjustment Account is opened in_____.
A) Bought Ledger
B) General Ledger
C) Sold Ledger
D) None of these

4. Manufacturing Account is prepared to find out_____.
A) Cost of goods sold
B) cost of good produced
C) Net profit
D) Work in progress

5. The amount paid to an author for the use of copy right is called?
A) Minimum rent
B) Commission
C) Patent
D) Royalty
6. ------ refer to the amount spent on fuel, coal, disel and freshwater used for the purpose of voyage.

A) Port charge
B) Bunker cost
C) Primage
D)Passage money

7. Where the loss of an assent has been identified by the bank, but the amount has not been written off wholly or partly is known as ?
A) Bad-debts
B) Sub standard assets
C) Loss asset
D)Doubtful assets

8. Under inflationary condition ____ method will show highest value of closing stock.
A) LIFO
B) FIFO
C) Average price
D) None of these

9. Anil drew a bill on Binil for ? 30,000 for three months. Proceeds are to be shared equally. A got the bill discount @ 12% per annum and remits the required proceeds to 'B'. The amount of such remittance will be ____.

A) 15,000
B) 14,500
C) 14,550
D) 14,650

10. During the year 2013 a business concern earned a net profit of ? 42,000. The manager is entitled to a commission of 5% of the net profit. Find the amount of the commission so charged.
A) 2,000
B) 2,100
C) 2,200
D) 2,010

11. Valuation and presentation of inventories is:
A) IAS 5
B) IAS 4
C) IAS 1
D) IAS 2

12. Accounting principles are based on ....?
A) Objectivity
B) Convenience
C) Practicability
D) Subjectivity

13. Find the odd one
A) Purchase Book
B) Sales Book
C) Purchase Return Book
D) Cash Book

14. A credit sale of ? 5,000 to Sugunan has been wroungly passed through the purchase book. To rectify the error, Sugunan's Account is debited with?

A) 10,000
B) 5,000
C) 15,000
D) 20,000

15. What is the total earning of a worker from the following data? Standard time for completing the job 50 hours. Actual time taken for completing the job 45 hours. Time rate is ? 20 per hour, premium bonus is 60% of time saving.
A) 900
B) 960
C) 980
D) 950

16. What is the Economic Order Quantity if annual requirement is ? 1,600 units, cost of material per units is ? 40, cost of placing and receiving order ? 50. Annual carring cost of inventory is 10% of inventory value?
A) 220 Unites
B) 200 Unites
C) 280 Unites
D) 300 Unites

17. If sales is ? 2,40,000; percent of gross profit on sale 20%, purchase ? 1,75,000, closing stock ? 30,000.Then opening stock will be ---------.

A) 47,000
B) 60,000
C) 50,000
D) 67,000

18. Find the odd one out
A) Waste Book
B) Day Book
C) Rough Book
D) Memorandum Book

19. If cost of an asset is ? 60,000 and life perid is 4 years. The rate of depreciation is _____.
A) 20%
B) 30%
C) 25%
D) 33%

20. When furniture is purchased for ? 10,000.
A) Capital is decresed
B) No change in capital
C) Capital is increased
D) Total amount of asset is changed

21. _____ ignores the outstanding income while preparing their income statement.
A) Sole traders
B) Contractors
C) Doctors
D) Single Entry traders

22. Identify the odd one.
A) Priliminary Expenses
B) Repair and Maintanance
C) Erection Expenses
D) Establishment Expenses

23. Before acceptance by the drawee a bill of exchange is known as?
A) Contract
B) Agreement
C) Draft
D) None of these

24. _____ is against the principle of convention of conservatism.
A) provision for Bad-debts
B) provison for discount on debtors
C) provison for discount on creditors
D) provision for depreciation

25. The term _____ is used to write off the value of lease hold properties.
A) Amortization
B) Depreciation
C) Obsolescence
D) Depletion

26. If direct material consumed is ? 60,000. Direct Labour is ? 20,0000, Factory overheads expense is ? 10,000, opening and closing work-in-progress are ? 15,000 and ? 18,000 respectively, then works cost will be _____
A) 80,000
B) 87,000
C) 1,05,000
D) 90,000

27. Ram sends 50 table fans to Rahim costing ? 300 per table fan, to be sold at 20% above cost price. Sales will be ____.
A)18,000
B)15,000
C)20,000
D)22,000

28. If the cash book does not contain discount colums, discount allowed and received will be passed through_____.
A) Discount Account
B) Journal
C) Day Book
D)Suspense Account

29. _____ is considered for the calculation of Capital Fund.

A) Salary outstanding
B) Subscription outstanding
C) Subscription prepaid of last year
D)Salary prepaid

30. Find the odd one
A) Dock dues
B) Octroi
C) Carriage
D)Export duty

31. 2, 5, 11, 17, 23, _____, 41
A) 21
B) 31
C) 34
D) 29

32. 0, 5, 22, 57, 116,_____
A) 205
B) 200
C) 161
D)None of these

33. Which is the smallest number of six digits which is divisible by 111?
A) 100121
B) 111111
C) 100111
D) 100011

34. What is 90% of 90% of 100?
A) 63
B) 72
C) 81
D) 90

35. 333333/1.1 = ?
A) 3130
B) 303030
C) 3010
D) 31003

36. From a given point, how many tangents can be drawn to a circle?
A) 0
B) 1
C) 2
D) 3

37. Ravi ranks 18th in a class of forty students. What is his rank from the last?
A)23
B) 20
C) 19
D) 24

38. If the time in a clock is 9 hours 20 minutes, what time does it shows on a mirror?
A) 2:40
B) 4:20
C) 6:20
D) 4:40

39. 5n(25)n-1/(5n-1(25)n-1)=?
A) 0
B) 20
C) 25
D) 5

40. Find the angle between the minute hand and the hour hand of a clock when the time is 7.20?
A) 90
B) 95
C) 100
D) 105

41. If the progression 3, 10, 17, ____ and 63, 65, 67, ____ are such that their nth terms are equal, then the values of n is?
A)17
B) 13
C) 63
D) 20

42. How many three digit numbers are there in which all the digits are distinct?
A) 648
B) 548
C) 608
D) 50843.

43.A number when divided by 342 gives a remainder 47. When the same number is divided by 19, What should be the remainder?
A)12
B) 13
C) 9
D) 744.

44.The angles of a triange are in the ratio of 4:6:10. What is the value of the largest angle?
A) 60
B) 90
C) 70
D) 80

45. The sum of numerator and denominator of a certain fraction is 11. If one is added to the numerator, the value of fraction becomes 1/2 , the fraction is?

A) 3/8
B) 4/7
C) 5/6
D)None of these

46. The speed of a car is twise that of a truck. Both started from Palakkadu and reached at Salem. If the truck took 3 hours more than the car, what was the time taken by the truck to reach at Salem?
A) 9 hours
B) 6 hours
C) 5 hours
D) 4 hours

47. A farmer has 50 Kg wheat in hand, part of which he sells at 8% profit and the rest at 18% profit. He gains 14% altogether. What is the quantity of wheat sold by him at 18% profit?
A) 25 Kg
B) 15 Kg
C) 40 Kg
D) 30 Kg

48. The sum of two numbers is 2490. If 6.5% of one number is equal to 8.5% of other, then one of the number is?
A) 1200
B) 1301
C) 1411
D) 2070

49. Weight of a cow and a buffalo are in the ratio of 4:5. Cow's weight increases by 10% and the total weight of cow and buffallo together becomes 82.8 Kg, whcih an increase of 15%. By what percent does the weight of the buffalo increase?
A) 20%
B) 19%
C) 27%
D) 29%

50. The least number of square tiles required to pave the floor of a room having length 11 m 47 cm and 10 m 36 cm breadth is?
A) 868
B) 930
C) 880
D) 836

51. If the radious of a cylinder is doubled and the height is halved, what is the ratio between the new volume and previous volume?
A) 1:2
B) 2:3
C) 2:1
D) None of these

52. How many days will be there from January 1992 to April 1992?
A) 120
B) 121
C) 119
D) 122

53. Area of square field is one hectare. What is the length of the diagonal?
A) 100
B) 100 root 2
C) 50
D) 50 root 2

54. A chess board contains 64 equal squares and the are of each square is 2.56 cm2. Find the length of one side of the chess board?
A) 12.8
B) 10.2
C) 13.4
D) 14.6

55. In how many ways can 5 persons be seated around a circle table in a meeting?
A) 22
B) 20
C) 24
D)26

56. The length of a rectangle is increased by 20%. What will be the percentage decrease in its breadth so as to have the same area?
A) 11 5/6
B) 14 3/4
C) 10 1/3
D) 16 2/3

57. The average of 11 results is 60. If the average of the first 6 result is 59 and that of the last six is 62, find the sixth result?
A) 66
B) 76
C) 56
D) 70

58. Six bells commence tolling together at regular intervals of 3, 6, 9, 12, 15 and 18 seconds respectively. In 30 minutes, how many times, do they toll together?
A) 13
B) 17
C) 11
D)19

59.The average of the two digit number which remains the same when the digits interchange their position?
A) 45
B) 55
C) 65
D) 75

60. A school has pnly three classes comprised of 40, 50 and 60 students respectively. In these classes 10%, 20% and 10% students respectively passed the examinations. What is the percentage of students passed the examination from the entire school?
A) 12 1/3
B) 15 1/3
C) 11 1/3
D)13 1/3

61. The salary of a worker was first increased by 10% and thereafter decreased by 7%. What was the change in his salary?
A) 4.5%
B) 5.6%
C) 2.3%
D) 3.4%

62. The sides of a triange are in the ratio of 1/2 : 1/3 : 1/4. If the perimeter is 117 cm, find the length of the smallest side.
A) 27
B) 28
C) 34
D) 38

63. Sasi and Soman agreed to do a work for ? 112. Sasi alone can do it in 7 days and Soman alone in 8 days. With the help of another man they can finish the work in 3 days, then what amount does the man get?
A) 30
B) 42
C) 32
D) 22

64. A car during its journey travels 30 minutes at the speed of 40 km/hr. another 45 minutes at the speed of 60 km/hr and for two hours at a speed of 70 km/hr. Find the average speed of the car?
A) 70 km/hr
B) 63 km/hr
C) 53 km/hr
D) none of these

65. Everybody in a room shake hands with one another. The total number of hands shakes is 66. The number of persons in the room is?
A) 12
B) 11
C) 14
D) 16

66. A mathematics paper consists of ten questions, which is divided into two parts, I and II each part contains five questions each. A student is required to attempt six questions in all, taking at least two questions from each part. In how many ways can student select the questions?
A) 100
B) 150
C) 200
D)243

67. In an election, involving two candidates, 132 votes were declared as invalid. The winning candidate got 54% of the votes and won by 192 votes. The total number of votes polled was ___?
A) 2400

B) 2532
C) 2530
D) 2525

68. A vessel contains 10 litres of milk. First 2 litres of the content are removed and replaced by 2 litres of water. Subsequently, 4 litres of vessel's contents is removed and replaced by 4 litres of water. Finally, 6 litres of vessel's contents is removed and replaced by litres of water. What is the quantity of milk left in the ves
A) 1.92 litres
B) 1.82 litres
C) 1.72 litres
D) 1.62 litres

69. In a club 70% members read English news paper and 75% members read Malayalam news papers, while 20% do not read both papers. If 325 members read both the news papers, then the total number of members in the club?
A) 600
B) 400
C) 450
D) 500

70. 'Holy Hell : A Memoir of Faith, Devotion and Pure Madness' is abook written by?
A) James.P.Farwell
B) Jennifer Lawrence
C) Gail Tredwell
D) Leonardo Di Caprio

71. Who has been named People for the Ethical Treatment of Animals (PETA) Person of the year?
A) Shashi Tharoor
B) Hery Rajaonarimampiania
C) Ghulam Nabi Azad
D) Ban Ki-Moon

73. Sree Narayana Guru died in the year?
A) 1922
B) 1924
C) 1926
D) 1928

74. Before 'Quit India' movement, the British Government made a plan to imprison Gandhiji and other Congress leaders. The plan was knon as?
A) Operation White Point
B) Operation Zero Hour
C) Operation Success Night
D) Operation Defend Star

75. Who emerged champion of the Australian Open Women's Singles 2014 title?
A) Dominika Cibulkova
B) Li Na
C) Victoria Azarenka
D) Kim Clijster

76. Whcih Indian leader was dismissed by the British from the Indian Civil Service?
A) Tej Bahadur Sapru
B) Subhash Chandra Bose
C) Surendranath Banerji
D) Dadabhai Naoroji

77. The watershed between India and Myanmar is formed by?
A) The Naga hills
B) Kanchanjunga
C) The Aravallis
D) Shivalic Hills

78. Name the first women head of the State Bank of India?
A) Kanika Bhytani Anand
B) Begum Paveen Sultana
C) Kirti Garg
D) Arundhati Bhattacharya

79. Kautilya's Arthasastra refers to the river 'Churni' as one of the places in India where pearls could be found. Identify the river.
A) Narmada
B) Periyar
C) Kaveri
D) Bharathapuzha

80. Who represented India at the 22nd Commonwelth Heads of Government meet in Colombo?
A) Manmohan Singh
B) A.K.Antony
C) Salman Khurshid
D) Sashi Tharoor

81. Name he first moon rover mission of China, which is the world's third lunar rover mission following the US and the former Soviet Union decades ago?
A) Chang'e-3
B) Shenzhou -10
C) Tiangong - 1
D) Long March - 2 F

82. Bandar Seri Begawan is the capital of?
A) Kiribati
B) Micronesia
C) Papua New Guinea
D) Brunei

83. The country which decided to withdraw from the Commonwelth calling it neo-colonist?
A) South Africa
B) Gambia
C) Sudan
D) Democratic Republic of Congo

84. The birth place of Ayyankali?
A) Amboori
B) Kaniyapuram
C) Venganur
D) Neyyattinkara

85. Name the Prime Minister of India, the only head of the government, who took part in the first international enviornment conference organised by the UN?
A) Jawaharlal Nehru
B) Lal Bahadur Sastri
C) Indira Gandhi
D) Rajeev Gandhi

86. The UNESCO has declared India's Nicobar Island as?
A) A World Biosphere Reserve
B) World Heritage Site
C) World Environment Friendly Sites
D) World Historical Sites

87. Arakan yoma is extension of the Himalayas located in?
A) Nepal
B) India
C) Bhutan
D) Myanmar

88. Name the author of the book titled 1283?
A) Sania Mirza
B) Pele
C) Rafael Nadal
D) Maradona

89. During the Indian freedom struggle who amoung the following started a magazine 'The Indian Sociologist'?
A) Subhash Chandra Bose
B) Aurobindo Ghosh
C) Surya Sen
D) Shyamji Krishna Varma

90. "In this instance we could not play off the Mohammadans against the Hindus". To which events did this remark of Aitchson relate?
A) Revolt of 1857
B) Non-Co-operation Movement
C) Civil Disobedience Movement
D) Quit India Movement

91. A ring road _____ around the city?
A) is building
B) have been building
C) is being built
D) has built

92. You are very arrogant. It is high time you ___ that you are not the most important person in the world?
A) have been realized
B) realized
C) realizing
D) realize

93. He is one of the best actors that _____ ever lived?
A) has
B) has been
C) have been
D) have

94. 'Let the guards be armed", he ordered. (Choose the most approriate indirect speech)
A) The guards ordered him to be armed.
B) He ordered that the guards should be armed.
C) He suggested that let the guards were armed.
D) He suggested the guards that they are armed.

95. Choose the correct sentence from the following.
A) Ancient India was largely indebted to Iranian ideas and practices.
B) Ancient India was largely indebted by Iranian ideas and practices.
C) Ancient India was largely indebted with Iranian ideas and practices.
D) Ancient India was largely indebted in Iranian ideas and practices.

96. The meaning of the idiom "to cook somebody's goose" is?
A) exaggerate the good quallities of a person
B) ensure that somebody wins
C) prepare a delicious dish
D) ensure that somebody fails.

97. Choose the best antonym for OBLITERATE
A) exculpate
B) forge
C) abhorrent
D) none of these

98. What do we call a group of dolphins?
A) a herd
B) a pride
C) a pod
D) a swarm

99. What is the feminine gender of 'ram'?
A) doe
B) jenny
C) mare
D) ewe

100. Choose the best synonym for DOCILE
A) gentle
B) puzzling
C) stupid
D) stubborn