

Total Marks 200

517

COMMERCE
(English Medium)

Category

A

517-COMMERCE

A51701316

SEAL SEAL SEAL SEAL SEAL SEAL

Seat No. of the Candidate

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Block No. of the Candidate

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Signature of the Candidate

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Signature of the Block Supervisor

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Important Instructions for Candidates

- (1) Please do not open the question booklet until you are told to do so.
- (2) During examination, if a candidate is found having any literature guide, guide, piece of paper, handwritten or printed paper, mobile phone, calculator, spy camera, headphone or any other equipments then the candidate will be considered as disqualified.
- (3) During the examination if candidates are found conversing with each other, making noise or not following supervisor's instructions then they will be considered as disqualified.
- (4) After receiving question paper please write your seat number in **OMR SHEET** at the correct given place.
- (5) Please do not write your seat number at any other place than the allotted one in the **OMR SHEET** and if any sign of your identity or recognition is found then you will be considered totally disqualified for the examination.
- (6) Signatures of both the supervisor and the candidate in the certificate of **OMR SHEET** are compulsory without which **OMR SHEET** will not be evaluated, so it is compulsory for the candidate to get signature of the supervisor.
- (7) Candidates can use blue/black ball pen. They cannot use pens or pencils of any other colour and also whitener.
- (8) No marks should be made on any of the options in the question paper.
- (9) There are total 200 questions in this question paper. There is only one answer to each question from the options A, B, C and D. Four options are given for each question. All the questions are compulsory.
Example: What is the capital of Gujarat?
(A) Ahmedabad (B) Gandhinagar (C) Vadnagar (D) Patan
Here, if option (B) Gandhinagar is correct then option (B) in the **OMR SHEET** will have to be darkened with pen. **A ● C D**
- (10) One(1) mark is allotted to each correct answer. For each wrong answer 0.25 marks will be deducted. If a candidate does not want to answer any question then he/she will have to select option E. Negative marking will not be applicable for option E.
- (11) Cross marked answers, answers given on more than one option and answers re-marked after use of blade, eraser or whitener will be given **Negative 0.25 marks**.
- (12) Please hand over the **OMR SHEET** to the block supervisor after completion of examination before leaving the classroom. Any candidate failing to do so will be considered as disqualified for the examination.
- (13) Maximum time allotted for the examination is 180 minutes.
- (14) Most appropriate option will be considered as answer of the question.

- (1) How many Indian languages have been declared endangered by UNESCO
(A) 195 (B) 196 (C) 189 (D) 197
- (2) The National Education Policy (NEP) 2020, integrates _____ to root education in ancient knowledge of India and its contribution in modern India.
(A) Knowledgeable India (B) Indian Knowledge System
(C) Modern India (D) Ancient India
- (3) The full form of PARAKH is _____.
(A) Private Assessment, Report and Analysis of Knowledge for Holistic
(B) Performance Assessment, Review and Analysis of Knowledge for Holistic development
(C) Performance Assistant, Review and Analysis of knowledge for Holistic development
(D) Personal Assistant, Review and Analysis of Knowledge for Holistic development.
- (4) A scientist of Indian origin who made groundbreaking contribution in the study of DNA was _____.
(A) Radha Krushnan (B) Amartya Sen
(C) Hargovind Khurana (D) Dr. A.P.J. Abdul Kalam
- (5) The Three Tier Panchayati Raj System was recommended by _____.
(A) Mactapl Committee (B) British Committee
(C) Sevak Committee (D) Balwantrai Mehta Committee
- (6) Commonwealth Games were previously known as _____.
(A) European Games (B) Euro – Asian Games
(C) Common Games (D) British Empire Games
- (7) Who appoints CAG?
(A) Prime Minister (B) President
(C) Vice-President (D) Chief – Minister
- (8) The battle between Porus and Sikander was fought on the bank of _____ river.
(A) Chenab (B) Ravi
(C) Satluj (D) Jhelum

- (9) "Who among the following reigned during the Anno Domini Period?" (16)
- (A) Chandragupt Maurya (B) King Ashok
(C) Khilji Dynasty and Tughlaq Dynasty (D) Bindusara
- (10) _____ is the most renowned form of dance of Maharashtra. (1)
- (A) Ghumar (B) Kalbeliya
(C) Kachhighodi (D) Laavani
- (11). _____ was invented by Michael Faraday? (1)
- (A) Penicillin
(B) Periodic Table
(C) Precious Metal - Radium
(D) Conversion of Kinetic Energy into Electric energy
- (12) _____ among the following was written by Manubhai Pancholi (Darshak)
- (A) Upanas (B) Socrates
(C) Anunay (D) Hayaati
- (13) Anup Kumar is a renowned _____ player.
- (A) Kho – Kho (B) Kabaddi
(C) Cricket (D) Football
- (14) _____ was Suggested by Swami Vivekanand to Promote nationalism in India.
- (A) Pride of the nation
(B) Public awareness and upliftment of the poor
(C) Inclusive Vision
(D) Cultural Pride
- (15) _____ is not a renewable energy resource.
- (A) Forest (B) Wind
(C) Natural Gas (D) Sunlight

- (16) _____ was considered as the "Soul of Indian constitution" by Dr. B. R. Ambedkar.
- (A) Right to Education
(B) Cultural and Educational Right
(C) Right to go against exploitation
(D) Right to the Constitutional Remedies
- (17) Panchayati Raj Institutions came to exist on _____ in Gujarat.
- (A) 1st May, 1960
(B) 20th April, 1993
(C) 15th August, 1947
(D) 1st April, 1963
- (18) _____ is not founded by the Government to implement the recommendations of Mudaliar Commission 1953.
- (A) Rural Higher Education Committee
(B) University Grants Commission
(C) All India Education Council
(D) All India Council of Sports
- (19) Astronaut Sunita Williams has an ancestral link with _____.
- (A) Karnal, Haryana
(B) Vadodara, Gujarat
(C) Mahesana, Gujarat
(D) Kurukshetra, Haryana
- (20) _____ hosted the Kabaddi World Cup 2025.
- (A) India
(B) England
(C) South Korea
(D) Malaysia
- (21) Open and Distance Learning (ODL) is included in _____ education.
- (A) Formal
(B) Informal
(C) Non-formal
(D) None of the above
- (22) "I never teach my pupils; I only attempt to provide the conditions in which they can learn" who quoted it?
- (A) Maharshi Arvind
(B) Albert Einstein
(C) Pestology
(D) Eric Crome

- (23) "A person must use the development of his individuality by aligning it to the social needs and ideals."
This is _____ aim of education.
- (A) an Individual (B) a Social
(C) a Peculiar (D) a Sovereign
- (24) _____ described education as a tri-polar process consisting of the teacher the learner the social environment or syllabus as a third pole".
- (A) John Dewey (B) John Adams
(C) Herbert Spencer (D) Benjamin S. Bloom
- (25) Idealism is also known as _____.
- (A) Idealism (B) Realism
(C) Naturalism (D) Pragmatism
- (26) John Dewey, Kilpatrick, and Mahatma Gandhi advocated _____.
- (A) Existentialism (B) Naturalism
(C) Idealism (D) Pragmatism
- (27) Social and National Integration can be attained through _____.
- (A) Joint Family (B) Requirement of Food
(C) Democracy (D) Population growth
- (28) What kind of education enables human to utilize free time more joyful and productive activities?
- (A) Non-formal Education
(B) Continuing Education
(C) Life-long Education
(D) Education through correspondence
- (29) The cultural objective of education emphasizes on _____.
- (A) to enrich a person with knowledge
(B) to inculcate ideals and morals in life
(C) to Transfer Knowledge, Art, Literature, Music from generation to generation.
(D) to enable a person to earn livelihood

- (30) "Human bears the competency of adapting to the situation and adapting one's needs to the situation" ____ form of pragmatism supports it.
- (A) Nominalistic Pragmatism (B) Experimental Pragmatism
(C) Biological Pragmatism (D) Humanistic Pragmatism
- (31) A person with IQ score 100, is placed in ____ category.
- (A) Average Intelligence (B) High Intelligence
(C) Lower Intelligence (D) Superior Intelligence
- (32) ____ type of Psychological conflict do Students Face when they neither want to stay at home nor go to school?
- (A) Approach – Avoidance (B) Approach – Approach
(C) Avoidance – Avoidance (D) Dual Approach Avoidance
- (33) A Psychologist who believed that "Motivation is cyclic"
- (A) Lipid (B) C.T. Morgan
(C) Lewin (D) Emilicuma
- (34) Which test is used to detect mental retardation among children?
- (A) Achievement Test (B) Reading Test
(C) Through General Observation (D) Intelligence Test
- (35) The full form of GATB is ____.
- (A) Great Attitude Test Box
(B) Global Attitude Test Book
(C) Global Aptitude Test Book
(D) General Aptitude Test Battery
- (36) ____ is placed the first among eight stages of Robert Gagne's approach.
- (A) Stimulus – Response Approach
(B) Verbal – Association Approach
(C) Problem – Solving Approach
(D) Chaining Approach

- (37) "Trial and Error Principle" of Thorndike is known as ____.
- (A) Stimulus – Response Approach
 - (B) Theory of operant conditioning
 - (C) Cognitive Learning Theory
 - (D) Principle of motivation
- (38) After fulfilling basic Physiological need, the next level in Maslow's Hierarchy of needs is ____.
- (A) Love and Belongingness
 - (B) Esteem Needs
 - (C) Self – Actualization needs
 - (D) Safety Needs
- (39) The measurement of intelligence was first successfully introduced by ____.
- (A) Garrett and Menttest
 - (B) Binet and Simon
 - (C) Crow and Crow
 - (D) Thurston and Spareman
- (40) The learning graph remains extended and horizontal during ____ temporary stage.
- (A) Learning
 - (B) Maturity
 - (C) Plateau
 - (D) End
- (41) To counsel a student towards the most suitable field of learning and future profession, educator usually rely on ____ test.
- (A) Intelligence Test
 - (B) Personality Measurement Test
 - (C) Aptitude Test
 - (D) Diagnostic Test
- (42) To enable a student to develop their creativity fully and completely, maximum importance should be given to ____.
- (A) Process
 - (B) Idea
 - (C) Excellence
 - (D) Creativity
- (43) While framing the teaching method in curriculum development, ____ state of students require prior consideration.
- (A) Mental
 - (B) Physical
 - (C) Emotional
 - (D) Holistic

- (44) _____ is Pre-requisite in order to promote concentration in Students.
- (A) Proficiency of Teacher
(B) Selection of proper method, congruent to the unit
(C) Age level
(D) Mental level
- (45) Any action that is derived from internal motivation and different from temptation is called ____.
- (A) Improper (B) Motivation
(C) Eligibility (D) Distress
- (46) Classroom behaviour generally observes total ____ types of interactions.
- (A) Five (B) Two
(C) Three (D) One
- (47) Bakum developed an evaluation process to measure ____ development of student.
- (A) Physical (B) Mental
(C) Holistic (D) Social
- (48) _____ has released an education from the bandage of Time, Collection and number.
- (A) Internet (B) Technology
(C) Website (D) Open University
- (49) The research that scientifically studies the daily problems of the school is called, _____ research.
- (A) Pragmatic (B) Action
(C) Conditioning (D) Visiting
- (50) To find out the mid-point of the given group, _____ is calculated
- (A) Median (B) Mode
(C) Mean (D) Any of the above
- (51) _____ is also known as Skinnerian Instruction.
- (A) Branchial Instruction (B) Linear Instruction
(C) Mathematical Instruction (D) All of the above

(52) Ned Flanders' Interaction analysis categories comprises Ten main categories, out of that three are..

(i) Teacher's Talk

(ii) Pupil's Talk

(iii) Silence

Which of the following shows the correct order?

(A) (i) 7 (ii) 1 (iii) 2

(B) (i) 4 (ii) 4 (iii) 2

(C) (i) 6 (ii) 3 (iii) 1

(D) (i) 7 (ii) 2 (iii) 1

(53) _____ is a correct formula for calculating Percentile Rate.

(A) $PR = 100 - \frac{(100R - 50)}{N}$

(B) $PR = 100 \frac{(100R - 50)}{N}$

(C) $PR = 100 - \frac{(50R - 100)}{N}$

(D) $PR = 1 - \frac{(100R - 50)}{N}$

(54) _____ is a correct mean of 6, 9, 10, 12, 16, 17.

(A) 10

(B) 11

(C) 17

(D) 12

(55) "Teacher uses the change in gestures, modulation of voice and hands' movement so that students stay focused" – This is mainly applied in _____ skill.

(A) Introductory

(B) Illustration

(C) Learning aids Experiment Skill

(D) Stimulus change

(56) _____ will replace the (?)

3000, 1500, 500, 125, (?)

(A) 100

(B) 50

(C) 25

(D) 20

(57) 'A' is the sister of 'B'. 'C' is the mother of 'B'. 'D' is the father of 'C'. Then D is the _____ of A.

(A) Maternal Uncle (Mama)

(B) Father

(C) Maternal Uncle (Maasa)

(D) Maternal Grandfather

(58) _____ among the following cannot be framed by using the letter of word

“INDEPENDENCE”

(A) NICE

(B) PINE

(C) PENDING

(D) INDEED

(59) Kavya begins to walk to the south from point A. She turns left after walking 30 metres. Then she walks 40 metres straight and reaches the point 'B'. Now find the distance between 'A' and 'B'.

(A) 50 metres

(B) 35 metres

(C) 70 metres

(D) 120 metres

(60) If $B=2$, $BAG=10$ then find the value of BOX .

(A) 11

(B) 12

(C) 41

(D) 42

(61) Find the correct odd one from the following.

(A) DEGJ

(B) MNPS

(C) PQTX

(D) TUWZ

(62) Five friends are sitting in a line, A is sitting right to B, but not sitting the first. C is sitting left to D. If B is sitting right to E then who is exactly in the middle?

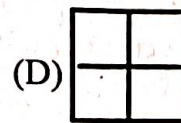
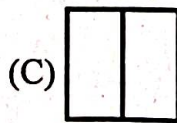
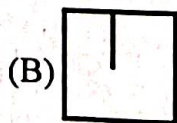
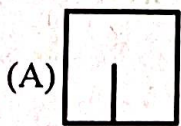
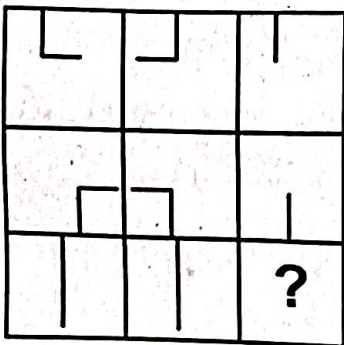
(A) A

(B) B

(C) D

(D) E

(63) Figure is given. _____ among the option correctly replaces (?).



- (64) 34, 18, 10, 6, 4, _____.
- (A) 0 (B) 1 (C) 2 (D) 3
- (65) If DOG is coded as '4157' Then LION will be _____.
- (A) 1271514 (B) 1291514
(C) 1291312 (D) 1181514
- (66) There are total 65 students in a line. A stands 36th from the left, B Stands 36th from the right then total _____ students must be standing between both A and B.
- (A) 9 (B) 13
(C) 15 (D) 11
- (67) _____ will replace the (?)
- (?)
 (15) (6) (3)
 (19)
- (A) 91 (B) 610
(C) 691 (D) 587
- (68) Thermometer : Temperature :: Earthquake : _____.
- (A) Scale (B) Seismograph
(C) Anemometer (D) Odometer
- (69) The angle formed by the minute and hour hands at 4:00 pm is _____.
- (A) 120° (B) 100°
(C) 80° (D) 60°
- (70) _____ among the following will stay first if arranged in alphabetical order.
- (A) Overbid (B) Outstanding
(C) Oval (D) Outstep

(71) કયા વાક્યમાં અવ્યયનો ઉપયોગ થતો નથી ?

(A) તે પાસ થયો કેમ કે તેણે ખૂબ મહેનત કરેલી.

(B) શાબાશ છે એ બહાદૂર જુવાનને !

(C) એ પ્રાણઘાતક અકસ્માતથી તે મરી જાત.

(D) એ ચોરની પેઠે ઘરમાં ઘૂસ્યો.

(72) કયું વાક્ય કર્મણિ પ્રયોગમાં નથી ?

(A) તને વિમાન દેખાય છે ?

(B) મેં શીષસિન કર્યું.

(C) મને વાત સમજાય છે.

(D) મારે આસને બેસવું છે.

(73) A સાથે Bનાં સાચાં જોડકાં દર્શાવતો વિકલ્પ કયો છે ?

A

B

(a) લખવાનું આપોને

(i) ભવિષ્યકૃદંત

(b) માગ્યા મેહ વરસે નહીં

(ii) સંબંધક ભૂ.કૃ.

(c) લખી લખીને થાક્યો

(iii) હેત્વર્થ

(d) વાંચવા આવજો

(iv) ભૂતકૃદંત

(A) (a) i, (d) ii, (b) iii, (c) iv

(B) (b) i, (c) ii, (d) iii, (a) iv

(C) (c) i, (b) ii, (d) iii, (a) iv

(D) (a) i, (c) ii, (d) iii, (b) iv

(74) કયા જોડકામાંના શબ્દો એક પ્રકારનો જ સમાસ દર્શાવે છે ?

(A) તપોધન, પાઠ્યેતર

(B) ધનશ્યામ, કાપુરુષ

(C) કલ્પલતા, શ્રીયુત

(D) શેષશાચી, સ્વચ્છંદ

(75) એ શબ્દ શોધો કે જેનો અર્થ અન્ય કરતાં ભિન્ન છે.

(A) પુંડરિક

(B) પર્યંક

(C) રાજીવ

(D) શતદલ

(76) સાચી જોડણી પસંદ કરો.

(A) હિમસૂતા

(B) હીમસુતા

(C) હીમસૂતા

(D) હિમસુતા

(77) એ, થી, થકી, વડે વગેરે પ્રત્યયો કઈ વિભક્તિમાં આવે છે ?

(A) સંપ્રદાન

(B) અપાદાન

(C) સંબંધ

(D) કરણ

(78) પોતાની વાતને કે વિષયને સ્પષ્ટ કરવાનો પ્રયત્ન કરતા ગદ્યને કયા પ્રકારનું ગદ્ય કહેવામાં આવે છે ?

(A) વાદાત્મક

(B) વિવરણાત્મક

(C) વર્ણનાત્મક

(D) ભાવાત્મક

- (79) તમતમારે, જુદાજુદા, દૂરદૂરથી વગેરે કયા પ્રકારના શબ્દો છે ?
 (A) નામયોગી શબ્દો (B) સંયુક્ત શબ્દો
 (C) સામાસિક શબ્દો (D) દ્વિરુક્તિવાળા શબ્દો
- (80) નીચેનામાંથી પરિમાણવાચક વિશેષણ જણાવો.
 (A) આટલું (B) આવું
 (C) કડવું (D) પહેલું
- (81) નીચેનામાંથી કયા વિકલ્પમાં તમામ શબ્દોની જોડણી વ્યાકરણની દૃષ્ટિએ સંપૂર્ણ સાચી છે ?
 (A) શારીરિક, આશીર્વાદ, જિજ્ઞાસા, સુશ્રુષા
 (B) શારીરિક, આશીર્વાદ, જિજ્ઞાસા, શુશ્રુષા
 (C) શારીરિક, આશિર્વાદ, જિજ્ઞાસા, શુશ્રુષા
 (D) શારીરિક, આશિર્વાદ, જિજ્ઞાસા, શુશ્રુષા
- (82) નીચેનામાંથી કયો શબ્દ 'અન્ન'નો પર્યાયવાચી શબ્દ નથી ?
 (A) હાથ (B) વાજી
 (C) તોખાર (D) કુંજર
- (83) વાક્યશુદ્ધિના નિયમ અનુસાર નીચેનામાંથી વ્યાકરણની દૃષ્ટિએ શુદ્ધ વાક્ય પસંદ કરો.
 (A) મેં આજે એક ગાય અને એક બળદને આવતી જોઈ.
 (B) મેં આજે એક ગાય અને એક બળદ આવતાં જોયાં.
 (C) મેં આજે એક ગાય અને એક બળદ આવતા જોયો.
 (D) મેં આજે એક ગાય અને બળદને આવતી જોઈ.
- (84) નીચેના વાક્યમાં વ્યાકરણીય રીતે કયો શબ્દપ્રયોગ ખોટો છે ? "તેણે મને સહૃદયતાપૂર્વક આવકાર આપ્યો."
 (A) તેણે
 (B) સહૃદયતાપૂર્વક
 (C) આવકાર
 (D) આપ્યો
- (85) લેખનકાર્ય કરતી વખતે વાક્યના અંતે કે વચ્ચે કોઈ વિગત લખવાની બાકી રહી ગઈ હોય, ત્યારે તેને ઉમેરવા માટે કયા ચિહ્નનો ઉપયોગ થાય છે ?
 (A) લોપચિહ્ન (') (B) કાકપદ / હંસપદ (^)
 (C) લઘુરેખા (-) (D) કુદડી (*)

(86) Pair the words with their antonyms.

Words

Antonyms

(a) lazy

(i) diligent

(b) active

(ii) blunt

(c) sharp

(iii) inert

(d) fertile

(iv) barren

(A) (c) i, (d) ii, (a) iii, (b) iv

(B) (a) ii, (c) iii, (b) i, (d) iv

(C) (c) ii, (d) i, (b) iii, (a) iv

(D) (a) i, (d) iii, (c) ii, (b) iv

(87) Which word has no suffix.

(A) Health

(B) Library

(C) Embrace

(D) Marriage

(88) Find out the odd pair.

(A) proud - pride

(B) bond - bind

(C) grieve - grief

(D) lose - loss

(89) Arrange these sentences in proper order to describe an accident-scene.

(i) Passengers were told to be ready to quit the ship.

(ii) Everyone knew there was fire on board.

(iii) Smoke oozed up between the planks.

(iv) Flames broke out here and there.

(v) Most people bore the shock bravely.

(A) iii, ii, v, iv, i

(B) i, ii, iv, iii, v

(C) iv, iii, ii, v, i

(D) iii, iv, ii, i, v

(90) Select the sentence with almost similar meaning to the sentence "At the moment the duck looked exhausted."

(A) The duck looked dreadful

(B) The duck was looking for a place to hide

(C) The duck looked very tired.

(D) The duck seemed unhappy.

(91) Put proper preposition in the blank. He was looking his lost keys.

(A) at

(B) for

(C) after

(D) into

- (92) he finds a job, his family will starve. Fill in the blank with proper word.
 (A) It (B) Unless (C) As (D) However
- (93) The harder you work, the result you will get.
 (A) good (B) best
 (C) better (D) lower
- (94) Select the similar word for Inventory.
 (A) Summary (B) Schedule
 (C) Index (D) Questionnaire
- (95) All the crows are black. We find a white crow, put proper adverb to complete the sentence.
 (A) frequently (B) usually
 (C) rarely (D) always
- (96) Which expression best conveys the idea ?
 (A) During the curfew, the streets wearing desolate look.
 (B) During the curfew, the streets wore a desolate look.
 (C) During the curfew, the streets have had worn desolate looks
 (D) During the curfew, the streets has been wearing desolation looks
- (97) What is the correct noun form of the verb 'compel' ?
 (A) Compelation (B) Compulsion
 (C) Compulsory (D) Compellment
- (98) Fill in the blank with the correct preposition : "The committee is totally opposed the new proposal."
 (A) for (B) against
 (C) to (D) with
- (99) Fill in the blanks with appropriate articles : "He is heir to the throne and honest man."
 (A) a, a (B) an, a (C) an, an (D) the, a
- (100) Identify the correct verb according to subject-verb Agreement : "Neither the principal nor the teachers present at the meeting yesterday."
 (A) was (B) were (C) are (D) is

- 101) Expenses incurred on purchase of an asset are debited to which account?
 (A) Expenses account (B) Asset account
 (C) Revenue account (D) None
- 102) At what value the investments are shown in the balance-sheet at the time of the reconstruction of a partnership firm?
 (A) Book value (B) Face value
 (C) Cost value (D) Market value
- 103) What is capital towards the firm?
 (A) Asset (B) Liability (C) Income (D) Expenses
- 104) What is adjusted purchase?
 (A) Purchase + Purchase expenses
 (B) Purchase – Purchase return
 (C) Opening stock + purchase – closing stock
 (D) Opening stock + purchases – purchase return – closing stock
- 105) What is not advisable to create for business?
 (A) Provision (B) General reserve
 (C) Secret reserve (D) Capital reserve
- 106) Which amount will be recorded to sales account, if goods of ₹ 20,000 purchased at 10% trade discount and at 5% cash discount, out of which half goods sold to Audit to earn 10% profit on selling price?
 (A) 9,500 (B) 9,405 (C) 10,000 (D) 9,900
- 107) Which observation can be obtained due to use of equation method, when goods distributed as sample?
 (A) Decrease in assets-decrease in liability (B) Decrease in assets – decrease in capital
 (C) Increase in assets – increase in liability (D) Increase in assets – increase in capital
- 108) Trial balance is like.....
 (A) Ledger (B) Statement
 (C) Particulars (D) Entry
- 109) Purchase book is under cost by ₹ 500. What will be the effect on profit if this error is rectified?
 (A) Profit will increase (B) Profit will decrease
 (C) No effect (D) Profit is compensated

- (110) There are 150 members of Sanket Sports Club, every member pays annual subscription of ₹ 400, during the year 2024-25, 20 members have paid subscription for 2025-26. Subscription outstanding for 2024-25 was ₹ 12,000. ₹ 45,000 received for current year. What is the amount of subscription outstanding for the current year?
- (A) ₹ 8,000 (B) ₹ 15,000
(C) ₹ 20,000 (D) ₹ 7,000
- (111) Which of the following is not included in hardware?
- (A) Key-board (B) Mouse (C) Programme (D) CD
- (112) Where will you record the credit balance of profit and loss appropriation account amongst partners in their profit and loss proportion?
- (A) Asset side of balance sheet
(B) Credit side of profit and loss appropriation account
(C) Credit side of partners capital current account
(D) Debit side of partners capital current account
- (113) When transaction of supply is done by the trader within our state/union territory is known as _____ supply.
- (A) Intra state supply (B) Inter state supply
(C) International supply (D) None of the above
- (114) _____ is prepared in the form of a Ledger.
- (A) Purchase book (B) Sales book
(C) Bills receivable book (D) Cash book
- (115) A cheque of ₹ 3,000 received from a customer is recorded in a cash column by mistake, which was found in a drawer. Which side of Bank Reconciliation statement will it be recorded?
- (A) Debit (B) Credit (C) Both A and B (D) None of the above
- (116) When GST amount of purchase is more than GST amount of sales then, extra CGST/SGST are shown as _____ balance in the books of Government.
- (A) Debit (B) Credit
(C) No effect (D) None of the above
- (117) What does E & OE stand for in Debit Note and Credit Note?
- (A) Errors and Omissions Expected (B) Errors and Output Expected
(C) Errors and Outcome Expected (D) None of the above

- (118) There was an opening balance of ₹ 1,35,000 in machine account on 1-4-18 in the books of ABC Ltd. This machine was purchased before 2.5 years. Under straight line method, 10% depreciation is charged on this machine. Calculate the amount of annual depreciation.
- (A) 19,285.70 (B) 13,500 (C) 45,000 (D) 18,000
- (119) Fixed assets are depreciated based on the principle of _____.
- (A) Materiality (B) Money measurement
(C) Accounting Entity (D) Going Concern
- (120) _____ is not a readymade software for accounting.
- (A) Tata Ex (B) BUSY (C) Tally (D) Tata Y
- (121) Debit note issued by Yagn Electronics for goods returned to Bharat Electronics is recorded by Bharat Electronics in _____ subsidiary book.
- (A) Purchase Book (B) Sales Book
(C) Purchase Return Book (D) Sales Return Book
- (122) On 01/02/2026, the imprest amount is ₹ 5,000 petty cashier paid ₹ 3,600 as petty expenses during the month of February 2026. The amount of petty cash given by Chief cashier to the Petty Cashier to restore the imprest on 01/03/2026 will be _____.
- (A) ₹ 5,000 (B) ₹ 3,600 (C) ₹ 1,400 (D) ₹ 8,600
- 123) Which of the following statements is correct?
- (A) Bad Debt and Bad Debt Reserve both are shown in Trial Balance as Debit Balance.
(B) Bad Debt and Bad Debt Reserve both are shown in Trial Balance as Credit Balance.
(C) Bad Debt is shown in Trial Balance as Credit Balance while Bad Debt Reserve is shown in Trial Balance as Debit Balance
(D) Bad Debt is shown in Trial Balance as Debit Balance while Bad Debt Reserve is shown in Trial Balance as Credit Balance.
- 124) Due to _____ transaction/s the bank balance as per Bank Statement will be less, compared to Cash Book
1. Cheque deposited but not collected by the Bank
 2. Cheque issued but not paid by the Bank
 3. Bank Charges not entered in cash book
 4. Direct deposit by a customer in the Bank Account, not recorded in cash book
- (A) 1, 2, 3, 4 (B) 1 and 2
(C) 3 and 4 (D) 1 and 3

- (125) Under _____ method of providing depreciation, the balance between the amount of depreciation and maintenance expense is maintained.
- (A) Reducing Balance method (B) Straight Line method
(C) Revaluation method (D) Annuity method
- (126) _____ is freely available for distribution of dividend to Share Holders.
- (A) Securities Premium (B) Debenture Redemption Reserve
(C) General Reserve (D) Capital Reserve
- (127) _____ is not a feature of Bills of Exchanges.
- (A) It is an unconditional order (B) Acceptance is not necessary
(C) It is addressed to a specific person (D) It must contain signature of the drawer
- (128) Opening Balance debtors and Bad Debt Reserve was ₹ 30,000 and ₹ 4,000 respectively. At the end of the year, it is decided to write off bad debt by ₹ 3,000 and maintain Bad Debt Reserve at 10% of debtors. The net amount of Bad Debt Reserve, debited to Profit and Loss account is _____.
- (A) ₹ 3,000 (B) ₹ 2,700
(C) ₹ 1,700 (D) ₹ 4,700
- (129) When debentures are issued at discount the discount is written off from _____.
- (A) Investment fluctuation reserve (B) Capital reserve
(C) Security premium reserve (D) General reserve
- (130) What is the rate of interest to be paid on amount of calls-in advance, according to Company Act 2013 table F _____.
- (A) 10 % (B) 6 % (C) 12 % (D) 8 %
- (131) What will be the amount of profit of X, if the divisible profit is ₹ 33,000 and the capital proportion is 1:2:3? (There are three partners X, Y and Z)
- (A) ₹ 11,000 (B) ₹ 22,000 (C) ₹ 5,500 (D) ₹ 11,500
- (132) If partnership deed is silent, then at what rate the interest is payable on unpaid amount of retiring partner?
- (A) 6 % p.a. (B) 12 % p.a. (C) 10 % p.a. (D) Zero
- (133) Which of the following is deducted from current assets to get liquid assets?
- (A) Debtors (B) Bills receivable
(C) Cash and cash equivalent (D) Stock

- (134) When Indian Government has incorporated new companies Act? (amendment made)
- (A) Companies Act, 2014 (B) Companies Act, 2011
(C) Companies Act, 1932 (D) Companies Act, 2013
- (135) Sheela, Surabhi and Seema are partners sharing profit-loss in the ratio of 5:7:9. Manager Sanket is entitled to receive 10% commission from profit after deduction of his such commission. Surabhi receives share in profit ₹ 7,000. Determine the amount of commission of Sanket.
- (A) ₹ 2,100 (B) ₹ 2,310
(C) ₹ 2,000 (D) ₹ 2,200
- (136) Value of closing stock is ₹ 15,000, out of which 10% and 15% goods have market value less than book value by 12% and 20% respectively. What is the value of closing stock?
- (A) ₹ 14,550 (B) ₹ 14,370
(C) ₹ 14,820 (D) ₹ 14,430
- (137) Where is accumulated profit as per the balance sheet is shown at the time of the reconstruction of a partnership firm?
- (A) Credit side of revaluation account
(B) Credit side of profit-loss appropriation account
(C) Debit side of partner's capital account
(D) Credit side of partner's capital account
- (138) A and B are the partner of a firm sharing profit-loss in the ratio of 2:1. C is admitted as a new partner, 'A' sacrifices $\frac{1}{12}$ from his share while 'B' sacrifices $\frac{1}{6}$ from his share to C. Determine the new profit-loss sharing ratio.
- (A) 7:2:3 (B) 2:3:7 (C) 3:7:2 (D) 7:3:2
- (139) If the wife of a partner has given a loan to the firm from her personal fund it is to be paid.....
- (A) Before third party's liabilities (B) With third party's liabilities
(C) After third party's liabilities (D) After all types of payment
- (140) What is the maximum rate of interest charged by company on call-in-arrears as per schedule I of Table F?
- (A) At 10% p.a. (B) At 15% p.a.
(C) At 18% p.a. (D) At 12% p.a.

- (141) Opening stock is ₹ 60,000 and closing stock is ₹ 70,000. Which amount is written for change in stock at the time of preparation of statement of profit – loss?
 (A) (10,000) (B) 10,000 (C) 1,30,000 (D) 65,000
- (142) From the following information of Rishaan Company Ltd, calculate interest coverage ratio. 10% debentures ₹ 10,00,000, 12% bank loan ₹ 30,00,000, earning before interest and tax ₹ 20,70,000.
 (A) 2.22 times (B) 4.5 times (C) 5.75 times (D) 2.07 times
- (143) Which items of equity and liabilities side of balance sheet is not included to finance activity?
 (A) Equity (B) Equity and non-current liabilities
 (C) Non-current liabilities (D) Current liabilities
- (144) Limited Liability Partnership Act (LLP) was established in the year _____.
 (A) 1932 (B) 1988 (C) 2008 (D) 2013
- (145) When all partners get separated through dissolution of firm, that is known as dissolution of firm, as per _____ partnership Act.
 (A) Section 93 (B) Section 32 (C) Section 39 (D) Section 23
- (146) A partner withdraws identical amount at the end of each month from 31/12/2016. Total drawing was ₹ 12,000. 12% p.a. interest is chargeable on drawings. Calculate interest on drawing for year ending on 31/12/2017.
 (A) ₹ 1584 (B) ₹ 1728 (C) ₹ 144 (D) ₹ 1845
- (147) What is the maximum rate of interest on call-in-advance if the article does not contain such rate as per table F of schedule-I of the Companies Act 2013?
 (A) 12 % p.a. (B) 10 % p.a. (C) 9 % p.a. (D) 6 % p.a.
- (148) From the following information of Anaaya Co. Ltd. Calculate debtors turnover and collection period in days.

Particulars	₹
Cost of goods sold	96,00,000
Cash sales	24,00,000
Opening trade receivables	4,60,000
Gross Profit	24,00,000
Closing trade receivables	3,40,000

- (A) 24 times 5 days (B) 12 times 10 days
 (C) 24 times 15 days (D) 24 times 18 days

(149) _____ statement/s are correct in relation to partnership when there is no partnership deed

1. No salary allowed to any partner

2. Interest on drawings charged at 6% per annum

3. Interest on loan provided by a partner is to be allowed at 6% per annum.

4. Interest on loan provided by the firm to a partner is to be charged at 6% per annum.

(A) 1, 2, 3, 4 all

(B) 1, 2 and 3

(C) 1, 3 and 4

(D) 1 and 3

150) Capitalized Profit for valuation of goodwill means _____.

(A) Capital Profit

(B) $\frac{\text{Capital Employed} \times \text{Capitalized Rate of Return}}{100}$

(C) Capital required to earn average profit at normal rate of return

(D) Capital Employed

51) A, B and C are partners sharing profits and losses in the ratio of 5:3:2 respectively. They decided to change their profit sharing ratio as 4:3:3 respectively.

The sacrifice made by partners is _____.

(A) Only A's Sacrifice 1/10

(B) Only B's Sacrifice 1/10

(C) Only C's Sacrifice 1/10

(D) No Sacrifice by any partner

52) On dissolution of a partnership firm. A Creditor appears in the books at 90,000. The creditor was given unrecorded furniture at ₹ 60,000 against his dues. Which journal entry is passed in the books of the firm for this transaction.

(A) Realisation A/c ... Dr. 90,000,

To Bank A/c 30,000

To Furniture A/c 60,000

(B) Bank A/cDr. 30,000

Furniture A/c.. Dr. 60,000

To Realisation A/c 90,000

(C) Realisation A/c...Dr. 30,000

To Bank A/c 30,000

(D) Bank A/c... Dr. 30,000

To Realisation A/c 30,000

(153) T Ltd. forfeited 200 equity shares of ₹ 10 each issued at a premium of ₹ 4 per share on non payment of first and final call. The amount payable per share was

On Application ₹ 4

On Allotment ₹ 4 (Including premium ₹ 1)

On First call ₹ 4 (Including premium ₹ 2)

On Final call : Balance amount

Determine the amount of Securities Premium in following entry of share forfeiture.

Equity Share Capital A/c... Dr. xxx.

Securities Premium A/c Dr. ?

To Calls in Arrears A/c xxx

To Forfeited Shares A/c xxx

(A) ₹ 600

(B) ₹ 800

(C) ₹ 400

(D) ₹ 200

(154) The debentures redeemable after 4 years is shown in the balance sheet of the company as _____.

	Sub Head	Main Head
1.	Long Term Borrowings	Non-Current Liabilities
2.	Long Term Provision	Non-Current Liabilities
3.	Short Term Borrowings	Current Liabilities
4.	Long Term Borrowings	Share Holders' Funds

(A) 1

(B) 2

(C) 3

(D) 4

(155) Calculate percentage in the year 2024-25

	2023-24	2024-25
Change in Stock	3,000	(3000)

(A) 100% increase

(B) 200% increase

(C) 200% decrease

(D) No change

(156) _____ is/are Operating Activity for a Finance Company

1. Dividend paid on Share Capital

2. Interest received on securities

3. Dividend received on securities

4. Share issued

(A) 1,2,3 and 4 all

(B) 1 and 3

(C) 2 and 3

(D) 3 and 4

(157) Select correct match of Economic Activity with Return

(A)

Employment	Fees
Business	Profit
Profession	Salary

(B)

Employment	Fees
Business	Salary
Profession	Profit

(C)

Employment	Salary
Business	Profit
Profession	Fees

(D)

Employment	Profit
Business	Fees
Profession	Salary

(158) How many assets are analysed in the financial statement analysis?

- (A) 2 (B) 4 (C) 1 (D) 3

(159) If sales is 2000 and the rate of goods profit on cost of goods sold is 25% then the cost of goods sold will be _____.

- (A) 2000 (B) 1500 (C) 1600 (D) 1000

(160) Shares on which the company has not called the entire nominal value is shown in the note to amounts on share capital under subscribed capital as _____.

- (A) Subscribed and fully paid up (B) Subscribed and not fully paid up
(C) Called up capital (D) Authorized Capital

(161) _____ is formed by a Special Act passed in the Parliament OR State Legislative Assembly.

- (A) Government Department (B) Public Corporation
(C) Government Companies (D) Public Private Partnership

(162) _____ is not a borrowed funds.

- (A) Debentures (B) Loan (C) Bond (D) Preference Shares

(163) Export Processing Zone, Free Trade Zone and Free Port are examples of _____.

- (A) Export Oriented Zone (B) Special Economic Zone
(C) Import-Export Zone (D) Internal Trade Zone

- (164) CORE Banking means _____.
- (A) Centralised Online Real time Enterprise
 (B) Customer Operated Remote Entry
 (C) Central Organisation for Railway Electrification
 (D) Centralised Online Real time Exchange
- (165) If a current account holder withdraws more than the balance of that account, for a short-duration of time, it is called _____.
- (A) Cash credit (B) Overdraft (C) Loan (D) Draft
- (166) When computers are connected globally without any physical boundaries it is called as _____.
- (A) Local Area Network (B) Campus Area Network
 (C) Metropolitan Area Network (D) Wide Area Network
- (167) Inflation and interest rates are part of _____.
- (A) Economic Environment (B) Legal Environment
 (C) Social Environment (D) Cultural Environment
- (168) "A sequence of activities, written, and strategic framework detailing goals, actions, and resources to address specific problems or achieve long-term objectives" is called as _____.
- (A) Policy (B) Procedure (C) Rule (D) Program
- (169) _____ is the correct order of Controlling Process.
- (A) Measuring actual performance, Establishing performance standard, Comparing performance against standards and Taking corrective action
 (B) Taking corrective action, Establishing performance standards, Measuring actual performance and Comparing performance against standards.
 (C) Establishing performance standards, Measuring actual performance, Comparing performance against standards and Taking corrective action.
 (D) Establishing performance standards, Taking corrective action, Measuring actual performance and Comparing performance against standards
- (170) CDSL and NSDL are _____.
- (A) Regulators of Financial Market (B) Stock Exchanges
 (C) Depositories (D) Members of Stock Exchange
- (171) The Insurance Policy which is associated with health is called as _____.
- (A) Life Insurance (B) General Insurance
 (C) Marine Insurance (D) Mediclaim Insurance

- (172) Provisions of _____ are required to be fulfilled by a Company for issue of shares and other securities
- (A) SEBI Act 1992 (B) Companies Act 1956
(C) Companies Act 2013 (D) Securities Contract Regulation Act 1956
- (173) Identify the correct sequence of the stages of Commercial Communication.
- (A) Transmitter, Encoding, Message, Channel, Decoding, Receiver and Feedback
(B) Transmitter, Encoding, Message, Channel, Decoding, Feedback and Receiver
(C) Encoding, Transmitter, Message, Channel, Decoding, Receiver and Feedback
(D) Channel, Transmitter, Encoding, Message, Decoding, Receiver and Feedback
- (174) "The address, name, and, in historical contexts, instructions (like "Registered AD") written on the outside of an envelope or the exterior of a folded letter. It ensures the letter reaches the correct recipient and destination"
- These statements indicate _____.
- (A) Description (B) Superscription (C) Notation (D) Enclosure
- (175) The Registrar of Companies issues the certificate of Incorporation alongwith _____ for incorporation of a Company
- (A) TAN (B) CIN (C) PIN (D) Form 16
- (176) When the insurer requests the insurance company to settle the loss caused by accident or damage, it is called _____.
- (A) Proposal Letter (B) Claim Letter (C) Enquiry Letter (D) Reminder Letter
- (177) The minimum number of members required to conduct a valid meeting is known as _____.
- (A) Agenda (B) Proxy (C) Quorum (D) Resolution
- (178) Meetings conducted through audio and video using internet technology are known as _____.
- (A) Teleconferencing (B) Data processing
(C) Digital Storage (D) Video conferencing
- (179) _____ is a type of Document issued under Common Seal of the Company acknowledging the debt.
- (A) Equity Share (B) Preference Share
(C) Debenture (D) Prospectus
- (180) _____ is not an informal letter.
- (A) Letter of greetings (B) Condolence
(C) Congratulation (D) Job Application

- (181) Microteaching is a _____ approach.
- (A) Teacher-centered (B) Student-centered
(C) Skill-centered (D) Content-centered
- (182) Teaching Accountancy mainly helps students develop which type of thinking?
- (A) Emotional thinking (B) Logical and analytical thinking
(C) Creative imagination only (D) Mechanical thinking
- (183) If the statement student discriminate the differences between "Provisions" and "Reserves" check which objective is achieved?
- (A) Knowledge (B) Understanding
(C) Skill (D) Application
- (184) Which of the following is the primary objective of teaching accountancy in Higher Secondary?
- (A) To develop the ability to record and interpret financial transactions
(B) To prepare students only for professional courses
(C) To train students only for clerical jobs
(D) To train students to only become an accountant
- (185) The objectives that describe the behavioral change expected in learners at the end of a lesson are known as
- (A) Philosophical objectives (B) Institutional objectives
(C) Co-curricular objectives (D) Specific instructional objectives
- (186) "Students can give various examples of the principles of accountancy. This expected behavioral change mainly reflects.
- (A) Application level learning (B) Memorization of theoretical statements
(C) Emotional response to subject matter (D) Administrative classroom control
- (187) Why is minimal correction important in self-study assignments according to Alcon, Kinder and Schnert?
- (A) To reduce teacher workload only
(B) To make students memorize content
(C) To avoid students' completing assignments
(D) To encourage students' independent learning and problem – solving skills.

- 188) A student notices that their family spends more on fuel than groceries each month. Which accounting skill allows them to make this observation?
- (A) Writing creative financial stories
 - (B) Learning taxation regulations
 - (C) Preparing household income and expenditure accounts
 - (D) Studying the history of accounting
- 189) Which method is the most suitable to teach journal entries?
- (A) Chart
 - (B) Model
 - (C) Globe
 - (D) Map
- 190) What should be effective classroom communication.
- (A) One-way
 - (B) Interactive
 - (C) Teacher-dominated
 - (D) Textbook-centered
- 91) How should be handled disruptive students?
- (A) Ignore the students
 - (B) Send out of class
 - (C) Talk privately and understand the cause
 - (D) Punish immediately
- 92) An effective explanation in pedagogy should ideally address which of the following set of questions?
- (A) Who, When, Where
 - (B) How much and How many
 - (C) What, Why, How
 - (D) True or False
- 193) How the moral education can be best imparted through?
- (A) Threats
 - (B) Exams
 - (C) Stories and example
 - (D) Homework only
- 94) When a student ask many questions then what does it indicate?
- (A) Indiscipline
 - (B) Disrespect
 - (C) Weakness
 - (D) Curiosity
- 195) Heuristic method was mainly developed by_____.
- (A) John Dewey
 - (B) H. E. Armstrong
 - (C) Herbert Spencer
 - (D) J. J. Rousseau

- (196) What is the primary benefit of dividing "Knowledge" into smaller units within a textbook?
- (A) It reduces the cost of printing the book
 - (B) It allows teachers to impart knowledge, unit by unit facilitate better for students comprehension
 - (C) Allows students to skip units when difficult
 - (D) It increases the physical thickness of book
- (197) A teacher brings an actual "Share certificate and a "prospectus" to the class to show students. This type of illustration is classified as _____
- (A) Use of Models
 - (B) Real objects
 - (C) Verbal illustration
 - (D) Immobility statement
- (198) In _____ method first rules are given and then students are asked to apply to solve problems like rules of debit and credit.
- (A) Lecture
 - (B) Induction
 - (C) Deduction
 - (D) Demonstration
- (199) _____ is a technique in which students act or role play teaching situations in an attempt to make more practical.
- (A) Induction
 - (B) Deduction
 - (C) Simulation
 - (D) Problem Solving
- (200) In commerce class, the examples on success stories of Tatas or Birlas or their Net worth & profits etc. can be an example of _____ method.
- (A) Role play method
 - (B) Seminar method
 - (C) Case study method
 - (D) Demonstration method
- ◆◆◆