



This Question Booklet  
Contains 16 printed pages

પ્રશ્નપુસ્તિકા ક્રમાંક

પ્રશ્નપુસ્તિકા નંબર QUESTION BOOKLET NO.
300009
SEAL SEAL SEAL
<div style="display: inline-block; border: 1px solid black; padding: 2px;">A</div> <div style="display: inline-block; border: 1px solid black; padding: 2px;">GTC</div>

સમય : 120 મિનિટ  
કુલ પ્રશ્નો : 200  
કુલ ગુણ : 200

Time : 120 Minutes  
Total Ques. : 200 Total  
Marks : 200

ઉમેદવારનો બેઠક નંબર

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### ઉમેદવારોને સૂચના :

- (01) તમારા કુલ ગુણનો આધાર તમે જેટલા સાચા ઉત્તરો આપ્યા હશે તેની સંખ્યા ઉપર રહેશે. પ્રશ્ન 1 થી 200 માટે દરેક પ્રશ્નનો 1 ગુણ છે.
- (02) 1 થી 200 પ્રશ્નો પૂરેપૂરા છપાએલા છે કે કેમ ? તેની પ્રથમ ખાતરી કરી લો. જો પ્રશ્નો પૂરા છપાયા ન હોય અથવા કોઈ પૃષ્ઠ ફાટેલું હોય કે કોઈ પૃષ્ઠ સામેલ ન હોય (Missing) તો તરત જ પ્રશ્નપુસ્તિકા નિરીક્ષક પાસેથી અચૂક બદલાવી લેવી.
- (03) જો ગુજરાતી પ્રશ્નોમાં દ્વિધા હોય તો અંગ્રેજી પ્રશ્ન પરનો સંદર્ભ લઈ તેના પર આધાર રાખવો. અંગ્રેજી ભાષા અર્થઘટન માટે આખરી ગણાશે.
- (04) આ પાના ઉપર આપનો રોલ નંબર લખો.
- (05) આપ કોઈના ઉત્તરની નકલ કરશો નહિ, તેમજ આપના ઉત્તરની નકલ કરવા દેશો નહિ.
- (06) પરીક્ષાર્થીઓને પરીક્ષા ખંડ/હોલમાં પ્રવેશપત્ર સિવાય કોઈ પણ પ્રકારના હસ્તલિખિત, છાપેલ પુસ્તક કે કાગળની ચિઠ્ઠી, પેપર, મોબાઈલ-સેલ ફોન કે કોઈ પણ પ્રકારના ઇલેક્ટ્રોનિક સાધનો લઈ જવાની કે ઉપયોગ કરવાની અનુમતિ નથી.
- (07) પ્રશ્નોના જવાબો અલગ જવાબવહીમાં આપવાના રહેશે. જેને માટે નિરીક્ષક દ્વારા આપને કોમ્પ્યુટરાઈઝ્ડ ખાસ પ્રકારની જવાબવહી (OMR Answer Sheet) આપવામાં આવશે. ઉમેદવારને જવાબવહી મળ્યા બાદ જો તેઓ દ્વારા તેનો નાશ કરવામાં આવશે કે ગુમ કરવામાં આવશે કે પરીક્ષા પુરી થયા બાદ પરત આપવામાં નહીં આવે તો ઉમેદવાર ફોજદારી ગુનાને પાત્ર બનશે. સૌ પ્રથમ આપે જવાબવહી ઉપર દર્શાવેલ રોલ નંબર (બેઠક નંબર), પ્રશ્નપુસ્તિકા સિરીઝ, પ્રશ્નપુસ્તિકા નંબરના ખાનામાં સાચી અને પૂરી વિગતો ફક્ત ભૂરી અથવા કાળી શાહીની બોલપેનથી લખવાની રહેશે અને તેની નીચેના વર્તુળ પૂરેપૂરા ડાર્ક (encode) કરવાના રહેશે. આ વિગતોની ચકાસણી બાદ નિરીક્ષક તેમની સહી કરશે. જો વિગતો ભરવામાં નહિ આવે તો આપની જવાબવહીનું મૂલ્યાંકન કરવામાં આવશે નહિ અને શૂન્ય ગુણ આપવામાં આવશે.
- (08) આ પ્રશ્નપત્રના બધા પ્રશ્નો હેતુલક્ષી છે. દરેક પ્રશ્નના ઉત્તરમાં A, B, C, D વિકલ્પો આપેલા છે. OMR જવાબવહીમાં E વિકલ્પ આપેલ છે. જે પૈકી E વિકલ્પ “Not Attempted” અંગેનો રહેશે. જે ઉમેદવાર પ્રશ્નનો જવાબ આપવા ન ઇચ્છતા હોય તે આ વિકલ્પ પસંદ કરી શકશે. અને “Not Attempted” વિકલ્પ પસંદ કરવાના કિસ્સામાં નેગેટીવ માર્કીંગ લાગુ પડશે નહીં. તેથી ઉમેદવારે સાચો વિકલ્પ શોધી જવાબવહી (OMR Answer Sheet) માં સંબંધિત પ્રશ્નના ક્રમ સામે આપેલ A, B, C, D કે E ના વર્તુળને પૂરેપૂરું ભૂરી/કાળી શાહીની બોલપેનથી ડાર્ક કરવું.

- આ સિવાયની કોઈ પણ કલરની શાહીની બોલપેનથી જવાબો આપ્યા હશે તો તે જવાબવહી તપાસવામાં આવશે નહિ અને આપોઆપ “શૂન્ય” ગુણ આપવામાં આવશે. એકવાર ડાર્ક કરેલ જવાબને બદલી શકાશે નહિ.
- ઉદાહરણ તરીકે :  
ભારતનું કયું રાજ્ય સૌથી લાંબો દરિયા કિનારો ધરાવે છે ?
- ☐ (A) મહારાષ્ટ્ર      ☐ (B) તામિલનાડુ  
☐ (C) ગુજરાત      ☐ (D) આંધ્રપ્રદેશ
- આ ઉદાહરણમાં સાચો જવાબ (C) છે. આથી (C) નું વર્તુળ ડાર્ક (encode) કરેલ છે. ઉમેદવારોએ જવાબમાં “ગુજરાત” લખવું નહિ.
- (09) એક જ પ્રશ્ન માટે જો જવાબવહીમાં એકથી વધુ વિકલ્પ આપે આપેલા હશે તો તે જવાબ માટે ગુણ આપવામાં આવશે નહિ.
  - (10) જવાબવહીમાં આપે નીચે પૈકીની કોઈ પણ ભૂલ કરેલ હશે તો આપની જવાબવહી તપાસવામાં આવશે નહિ અને શૂન્ય ગુણ આપવામાં આવશે તથા આવી ક્ષતિઓ બાબતે પાછળથી કોઈપણ પ્રકારની રજૂઆત ધ્યાને લેવામાં આવશે નહીં.
  - (1) જવાબવહીમાં વિગતો ભૂરી / કાળી શાહીવાળી બોલપેન સિવાય અન્ય રીતે આપેલ હશે, (2) જવાબવહીમાં રફ કામ કરેલ હશે, (3) જવાબવહીમાં ભરવાની કોઈ પણ કોલમની વિગતમાં કોઈ ભૂલ કરેલ હશે કે રોલ નંબર, પ્રશ્નપુસ્તિકા સિરીઝ અને પ્રશ્નપુસ્તિકા નંબર ખોટા લખેલ હશે કે ખોટા એન્કોડ (encode) કરેલ હશે, (4) જવાબવહીમાં થયેલ ભૂલો સુધારવા માટે કરેકશન ઇન્ક, કરેકશન ફ્લેક્સ, કરેકશન પેન, ઇટેજર કે બ્લેકનો ઉપયોગ કરેલ હશે, (5) જવાબવહીમાં નિશાનીઓ / પ્રતિકો કરેલ હશે.
  - (11) આ જવાબવહી કોમ્પ્યુટર દ્વારા તપાસાવાની હોવાથી તે વળે, ફાટે કે બગડે નહિ તેની ખાસ કાળજી રાખવી તથા જવાબવહીની ગડી વાળવી નહીં.
  - (12) પ્રશ્નપુસ્તિકામાં કોરી જગ્યામાં રફકામ કરવું. તે માટે અલગ કાગળ આપવામાં આવશે નહિ. જવાબવહીમાં કઈ પણ રફવર્ક કરવું નહિ. પ્રશ્નપુસ્તિકામાં જવાબો લખવાની મનાઈ છે.
  - (13) પ્રશ્નપુસ્તિકાના કોઈ પૃષ્ઠ ફાડવાં કે જુદાં કરવાની મનાઈ છે.
  - (14) પરીક્ષાખંડ છોડતા પૂર્વે જવાબવહી (OMR Answer Sheet) નિરીક્ષકને સોંપવી, જયારે પ્રશ્નપુસ્તિકા ઉમેદવારો લઈ જઈ શકશે.
  - (15) આ કસોટીમાં પ્રત્યેક ખોટા જવાબ, એકથી વધુ જવાબના કિસ્સામાં તથા એક પણ વિકલ્પ એનકોડ નહીં કરવાના કિસ્સામાં જે તે જવાબના નિશ્ચિત ગુણના 0.25 ગુણ મેળવેલ ગુણમાંથી કાપવામાં આવશે. એટલે કે ખોટા જવાબો માટે નેગેટીવ ગુણની બાબત ઉમેદવારે ધ્યાને રાખવાની રહેશે.
  - (16) આ સૂચનાઓના અનાદર માટે ઉમેદવાર સામે શિક્ષાત્મક કાર્યવાહી કરવામાં આવશે.

1. We don't talk \_\_\_\_\_ each other.  
☒ (A) with                      (B) whose                      (C) to                      (D) between
2. Find the opposition word - "Heaven"  
 (A) Bitter                      ☒ (B) Hell                      (C) Deny                      (D) Pet
3. The box is \_\_\_\_\_ heavy for me to lift it.  
☒ (A) too                      (B) very                      (C) to                      (D) as
4. Chose the word that can be replaced for the given sentence.  
 "The life history of person written by him"  
 (A) Novel                      (B) Biography                      (C) Diary                      ☒ (D) Autobiography
5. Sorry she can't come to phone. She \_\_\_\_\_ bath.  
☒ (A) is having                      (B) having                      (C) have                      (D) has
6. Rajesh is a man \_\_\_\_\_ principle.  
 (A) with                      (B) off                      ☒ (C) of                      (D) in
7. Put the following mass communication media in the sequence in which they came to India ?  
 (1) Radio (2) Television (3) Film (4) Printing  
 (A) 1, 3, 2, 4                      (B) 1, 4, 3, 2                      (C) 2, 4, 3, 1                      ☒ (D) 4, 3, 1, 2
8. MICR stands for ?  
☒ (A) Magnetic Ink Character Reader                      (B) Magnetic Ink Code Reader  
 (C) Magnetic Ink Case Reader                      (D) None
9. The term "Pentium" is related to ?  
 (A) Mouse                      (B) DVD                      ☒ (C) Microprocessor                      (D) Hard Disk
10. Which one of the following is not a computer language ?  
 (A) BASIC                      (B) COBOL                      ☒ (C) LOTUS                      (D) FORTARN
11. The brain of Computer is \_\_\_\_\_  
☒ (A) CPU                      (B) CD                      (C) Floppy Disc                      (D) Megabyte
12. By default, your document print in \_\_\_\_\_ mode.  
 (A) Landscape                      ☒ (B) portrait                      (C) Page Set up                      (D) Print View
13. Finance commission appointed after every \_\_\_\_\_.  
 (A) year                      (B) two years                      ☒ (C) five years                      (D) ten years
14. Mixed economy means ?  
 (A) Coexistence of small and large scale industries  
☒ (B) Coexistence of private and public sector  
 (C) Coexistence of rich and poor  
 (D) Promotion of Agriculture as well as industries
15. Kaziranaga, the famous sanctuary of Assam is famous for \_\_\_\_\_.  
☒ (A) Rhinoceros                      (B) Tiger                      (C) Lions                      (D) Elephant
16. Largest natural fresh water lake of India is (in terms of Surface area)  
 (A) Nainatal Lake                      (B) Sambhar Lake                      (C) Shisharam Lake                      ☒ (D) Wular lake
17. Which of the following countries share longest land boundary with India ?  
☒ (A) Bangladesh                      (B) Nepal                      (C) Bhutan                      (D) None of above
18. "Dativada Dam" is constructed on which of the below river ?  
 (A) Sarasvati                      ☒ (B) Banas                      (C) Hathmati                      (D) Umardashi
19. When quit India Resolution was passed 1942 the Viceroy of India was ?  
☒ (A) Lord Linlithgow                      (B) Lord Wavell                      (C) Lord Willingdon                      (D) Lord Mountbatten

20. What is sex ratio ?  
☒ (A) Number of females per thousand Male  
 (B) Number of females per hundred Male  
 (C) Study of population growth  
 (D) Difference between birth rate and death rate
21. Which of the following will not have a direct impact on human capital information ?  
 (A) Education (B) Medical Care (C) Training ☒ (D) Irrigation
22. Name of the state of India which is most populous ?  
 (A) Andhra Pradesh ☒ (B) Uttar Pradesh (C) Goa (D) Tamil Nadu
23. The Union Public Service commission of India has been established under the \_\_\_\_\_.  
☒ (A) Article 315 of the constitution of India (B) Article 320 of the constitution of India  
 (C) Article 325 of the constitution of India (D) Article 335 of the constitution of India
24. In which recruitment , in system for higher position is open to all qualified candidates who may wish to apply is known as ?  
☒ (A) Direct Recruit (B) Recruitment by promotion  
 (C) Ordinary Recruitment (D) Passive Recruitment
25. MHRD stand for ?  
☒ (A) Ministry of Human Resource Development  
 (B) Ministry of Human Recharge Department  
 (C) Ministry of Human Research Development  
 (D) Ministry of Human Resource Department
26. Which statement is incorrect ?  
 (A) UGC work as per provisions of 1956 Act  
 (B) UGC means University Grants Commission  
 (C) UGC Promoting and coordinating University Education  
☒ (D) UGC Promoting Higher Secondary Education
27. AICTE was constituted in \_\_\_\_\_.  
 (A) 1956 (B) 1950 (C) 1947 ☒ (D) 1945
28. Which of the following is not a fundamental right ?  
 (A) Right to equality ☒ (B) Right to property  
 (C) Right against exploitation (D) Right to freedom of speech and expression
29. In the constitution of India, the Residuary power are entrusted to \_\_\_\_\_.  
 (A) State ☒ (B) Centre (C) Both A and B (D) None of above
30. What is the date of adoption of constitution \_\_\_\_\_.  
☒ (A) 26, November 1949 (B) 26, January 1950  
 (C) 15, August 1947 (D) 30, January 1951
31. Pradhan Mantri Suraksha Bima Yojana will Cover \_\_\_\_\_.  
 (A) Only Death due to accident  
 (B) Only Disablement due to accident  
☒ (C) Both Disablement and Death due to accident  
 (D) None of above
32. The Constitution bench of Supreme Court has declared Right to Privacy as a Fundamental right under constitution. The bench was headed by whom ?  
 (A) D. Y. Chandrachud (B) A. M. Sapre  
☒ (C) J. S. Khehar (D) R. F. Nariman

33. Soumya Swaminathan recently was in news. She has appointed as the deputy director generals of -  
☒ (A) WHO (B) UNO (C) UNESCO (D) WTO
34. The 2020 Olympics will be held in \_\_\_\_\_.  
 (A) London (B) Doha ☒ (C) Tokyo (D) Beijing
35. What is GeM ?  
☒ (A) Government e-Marketing (B) Gujarat Education Mandal  
 (C) Government e-Module (D) Government Environment Monitoring
36. UNIVAC is -  
☒ (A) Universal Automatic Computer (B) Universal Array Computer  
 (C) Unique Automatic Computer (D) Unvalued Automatic Computer
37. CD-ROM stands for -  
 (A) Compactable Read Only Memory (B) Compact Data Read Only Memory  
 (C) Compactable Disk Read Only Memory ☒ (D) Compact Disk Read Only Memory
38. 'ALU' is -  
☒ (A) Arithmetic Logic Unit (B) Array Logic Unit  
 (C) Application Logic Unit (D) None of above
39. MSI stands for -  
☒ (A) Medium Scale Integrated Circuits (B) Medium System Integrated Circuits  
 (C) Medium Scale Intelligent Circuit (D) Medium System Intelligent Circuit
40. WAN stands for -  
 (A) Wap Area Network ☒ (B) Wide Area Network  
 (C) Wide Array Net (D) Wild Area Bet
41. Gilt-edged market means -  
 (A) bullion market ☒ (B) market of government securities  
 (C) market of guns (D) market of pure metals
42. The central banking functions in India are performed by the -  
 1. Central Bank of India  
 2. Reserve Bank of India  
 3. State Bank of India  
 4. Punjab National Bank  
 (A) 1 and 2 (B) 2 and 3 (C) 3 and 4 ☒ (D) 2
43. Devaluation of a currency means -  
 (A) permitting the currency to seek its worth in the international market  
☒ (B) reduction in the value of a currency vis-a-vis major internationally traded currencies  
 (C) fixing the value of the currency in conjunction with the movement in the value of a basket of pre-determined currencies  
 (D) fixing the value of currency in multilateral consultation with the IMF, the World Bank and major trading partners
44. Which of the following is the most appropriate cause of exports surplus -  
 (A) Country's exports promotion value  
☒ (B) Country's stringent import policy  
☒ (C) Developments in national and international markets  
 (D) None of the above
45. The pass located at the southern end of the Nilgiri Hills in south India is called -  
☒ (A) the Palghat gap (B) the Bhorghat pass  
 (C) the Thalghat pass (D) the Bolan pass

46. The principal copper deposits of India lie in which of the following places ?  
☒ (A) Hazaribag and Singbhum of Bihar  
 (B) Khetri and Daribo areas of Rajasthan  
 (C) Anantapur in Andhra Pradesh  
 (D) Siwaliks in Uttar Pradesh and in Karnataka
47. The Yarlung Zangbo river, in India, is known as -  
 (A) Ganga (B) Indus ☒ (C) Brahmaputra (D) Mahanadi
48. The private sector refinery set up by Reliance Petroleum Ltd. is located at -  
 (A) Guwahati ☒ (B) Jamnagar (C) Mumbai (D) Chennai
49. Dandia' is a popular dance of -  
 (A) Punjab ☒ (B) Gujarat (C) Tamil Nadu (D) Maharashtra
50. Which of the following Academies is responsible for fostering the development of dance, drama and music in India  
 (A) National School of Drama ☒ (B) Sangeet Academy  
 (C) Sahitya Academy (D) Lalit Kala Academy
51. The Battle of Plassey was fought in -  
☒ (A) 1757 (B) 1782 (C) 1748 (D) 1764
52. Who was the advocate at the famous INA trials ?  
☒ (A) Bhalubhai Desai (B) Asaf Ali  
 (C) Subesh chandra Bose (D) C Rajgopalchari
53. In which year did Bankim Chandra Chatopadhyya write Anandmath ?  
 (A) 1858 (B) 1862 ☒ (C) 1852 (D) 1892
54. The famous slogan "Do or Die" was given by -  
☒ (A) M. K. Gandhi (B) J. L. Nehru (C) B. G. Tilak (D) S. C. Bose
55. The density of population of Gujarat state is -  
☒ (A) 308 (B) 309 (C) 307 (D) 382
56. The literacy rate of Gujarat state is -  
☒ (A) 78 (B) 76 (C) 80 (D) 82
57. The percentage of rural population total population in India is -  
☒ (A) 68.9 (B) 68.7 (C) 68.5 (D) 31.1
58. The district having lowest sex ratio in Gujarat is -  
 (A) Banaskatha (B) Ahmedabad ☒ (C) Surat (D) Valsad
59. Which is not the correct statement for Pradhan Mantri Mudra Yojana ?  
 (A) To make youth job creators and not job seekers  
 (B) To "fund the unfunded" enterprises  
 (C) Finance by all public sector banks up to Rs 10 lakhs for non-farm income generating activities  
☒ (D) To provide marketing facilities to the unit.
60. Which is not the segment of Jan Suraksha Yojana-pradhan Mantri Suraksha Bima Yojana ?  
 (A) Aimed at covering the population not covered under any accidental insurance cover  
 (B) Affordable premium of just Rs.12 per year  
 (C) Available to people in the age group 18 to 70 years  
☒ (D) Risk coverage available will be Rs. 10 lakhs for accidental death only.

61. The Code on Wages, 2017 recently introduced in the Parliament, governs which of the following aspects?
1. Fixing the minimum wage
  2. Fixing the number of hours that will constitute a working day
  3. Determination of bonus
  4. Penalties to be imposed for contravening any provision of the code
- Select the correct answer using the code given below:
- (A) 1, 2 and 3 only      (B) 2 and 3 only      (C) 1 and 4 only      ☒ (D) 1, 2, 3 and 4
62. The applications of NavIC include -
1. Providing fishermen with alerts related to bad weather
  2. Managing and facilitating better traffic management in cities
  3. Managing resources efficiently using Geo-tagging and Geo-fencing techniques
- Select the correct answer using the code given below:
- (A) 1 and 2 only      (B) 2 and 3 only      (C) 1 and 3 only      ☒ (D) 1, 2 and 3
63. Umbrella scheme of "Modernization of Police Forces (MPF)" is for which period?
- (A) 2017-2019      ☒ (B) 2017-18 to 2019-20  
(C) 2020-2022      (D) None of these
64. PMFBY promotes which of the following technologies?
- (A) Smartphone-based android apps for Crop Cutting experiments data collection.  
(B) Satellites and drones for crop loss assessment, mid-season adversity, area discrepancy and post-harvest losses.  
(C) IT-based solutions to increase the number of insured farmers.  
☒ (D) All the above
65. Which State government has given concrete shape to the concept of river linkage and has linked Narmada and Sabarmati rivers, so that more and more farmers are benefited ?
- (A) MP      ☒ (B) Gujarat Government  
(C) Maharashtra      (D) Goa
66. The main purpose of the implementation of Bharat-Net project is -
- ☒ (A) Connecting h Gram panchayats with broadband.  
(B) There is a target of 1 million Wi-Fi hotspots by 2019.  
(C) There will be 700 million internet users in India by 2022.  
(D) All the above
67. How many key vision areas are there in the 'Digital India Plan' ?
- (A) Digital infrastructure as a utility to every Citizen.  
(B) Governance and services on demand.  
(C) Digital empowerment of citizens.  
☒ (D) All the above
68. In July 2017, 122 nations adopted a "UN Treaty on the prohibition of Nuclear Weapons" but which nuclear - armed States stayed out of the talks ?
- (A) USA      (B) Russia  
(C) China, Britain and France      ☒ (D) All the above
69. Who among the following has won the Nobel prize 2017 in economics ?
- (A) Joachim Frank      (B) Kazuo Ishiguro  
☒ (C) Richard H Thaler      (D) Michael Henderso
70. Which one of the following cities getting AC local to start from January 1, 2018 ?
- (A) Delhi      (B) Kolkata      ☒ (C) Mumbai      (D) Chennai

71. Kandla Port Trust is renamed as Deendayal port Trust with effect from 25th of September, 2017. Where is Kandla port located ?  
☒ (A) On the Gulf of Kutch in Gujarat (B) Maharashtra  
 (C) Karnataka (D) Kerala
72. Where Naval Physical and Oceanographic Laboratory is located ?  
☒ (A) Kochi (B) Puri  
 (C) Chika Lake, Odisha (D) Vishakahpatnam
73. Murugappa Gold Cup is associated with -  
 (A) Badminton ☒ (B) Hockey (C) Cricket (D) Golf
74. Abbreviation IFMS stands for ?  
 (A) Integrated Financial Monitoring system (B) Indian Financial Management system  
 (C) Integrated Fund Management system ☒ (D) Integrated Financial Management system
75. Who is 14th President of India ?  
 (A) Pratibha Patil (B) Abdul Kalam  
☒ (C) Pranav Mukharaji ☒ (D) Ramanath Kovid
76. Who is the Chairman of GST Council ?  
 (A) Deputy Chairman of NITI Aayog (B) Prime Minister  
☒ (C) Finance Minister (D) Finance Secretary
77. નીચેના પૈકી કયા રૂઢીપ્રયોગનો અર્થ યોગ્ય નથી ?  
 (A) અક્કલ ગીરો મુકવી - બીજાની બુદ્ધીએ ચાલવું (B) અક્કલનો ઓથમીર - અણસમજ  
 (C) અક્ષરવાસી થવું - મરણ પામવું ☒ (D) અક્કલ મરી જવી - મગફળીમાં રહેવું
78. નીચેનામાંથી કયા શબ્દસમૂહનો અર્થ યોગ્ય નથી ?  
 (A) દિલ્હીનો શાહુકાર - મોટો ઠગ (B) ભૂખડી બારસ - કંગાલ  
☒ (C) બાબરો ભૂત - ખૂબ જ ધનવાન માણસ (D) ભામાશા - દેશ માટે મિલકત દાન કરનાર
79. શબ્દ અને તેના અર્થ પૈકી કઈ જોડી યોગ્ય નથી ?  
 (A) પોદીયો - નકામું વજન વહન કરનાર (B) બલિનો બકરો - નકામો કુટાર્થ જનાર માણસ  
☒ (C) રબ્બર સ્ટેમ્પ - બીજાને બીનજરૂરી સલાહ આપનાર (D) બગ ભગત - દંભી માણસ
80. નીચેના પૈકી કયો શબ્દ તેના સમાનાર્થી જેવો નથી ?  
 (A) અગ્નિ - પાવક (B) અનુપમ - અતુલ (C) અનિલ - પવન ☒ (D) અનોખુ - અનેક
81. The rule debit all expenses and losses and credit all income and gains related to \_\_\_\_\_.  
 (A) Personal Account (B) Real Account  
☒ (C) Nominal Account (D) All
82. Mr. Ramesh is a dealer in electronic goods. (Refrigerator, Washing machine, Air conditioners, Television etc.) He purchase two air conditioners and installed in his showroom. In the books of Ramesh the cost two air conditioners will be debited to \_\_\_\_\_.  
 (A) Drawing account (B) Capital account  
☒ (C) Fixed assets account (D) Purchase account
83. If wages are paid for construction of business premises \_\_\_\_\_ A/c is credited and \_\_\_\_\_ A/c is debited.  
 (A) Wages, Cash (B) Premises, Cash (C) Cash, Wages ☒ (D) Cash, Premises
84. The proprietor of the business is treated as creditor for the capital introduced by him due to \_\_\_\_\_ concept.  
 (A) Money measurement (B) Cost  
☒ (C) Entity (D) Dual aspect

85. The long term assets that have no physical existence but are rights that have a value is known as \_\_\_\_\_.  
 (A) Current assets (B) Fixed assets ☒ (C) Intangible assets (D) Investments
86. Any written evidence in support of a business transaction is called \_\_\_\_\_.  
 (A) Journal (B) Ledger (C) Ledger posting ☒ (D) Voucher
87. Asset accounts have what type of balance \_\_\_\_\_.  
☒ (A) Debit (B) Credit (C) Contra (D) All of above
88. In the absence of any agreement, partners are entitle to receive interest on their deposits @ \_\_\_\_\_.  
 (A) 12% (B) 10% (C) 9 % ☒ (D) 6%
89. Companies profit divided among shareholder is \_\_\_\_\_.  
 (A) Interest (B) reserve ☒ (C) dividend (D) surplus
90. The process of entering all transaction from the journal to ledger is called ?  
☒ (A) posting (B) Entry (C) Accounting (D) None of above
91. Which type of accounts are entered in profit and loss A/c ?  
☒ (A) Nominal accounts (B) Personal accounts  
 (C) Real accounts (D) All of above
92. Revenue from sale is realised when ?  
☒ (A) Sales is made (B) Order is placed  
 (C) Cash is received (D) Production is completed
93. When closing capita is more than opening capital it means ?  
☒ (A) Profit (B) Loss  
 (C) Withdrawal of capital (D) None of these
94. Who is the person take property on the lease agreement ?  
 (A) lesser ☒ (B) lessee (C) Payee (D) None of above
95. According to \_\_\_\_\_ concept it is assured the business will last for long time ?  
 (A) Accounting entity concept ☒ (B) Going concern concept  
 (C) Money measurement concept (D) Dual Aspect concept
96. Which of the following is not example of intangible assets ?  
 (A) Franchise right (B) Good will (C) Patents ☒ (D) Land
97. The assets that can be converted in to cash within a short period less than one year are known as ?  
☒ (A) Current assets (B) Fixed assets (C) Intangible assets (D) Investment
98. Accounting is \_\_\_\_\_.  
 (A) Science (B) Art ☒ (C) Both (D) None
99. Increase in assets are \_\_\_\_\_.  
☒ (A) debit (B) credit (C) both (D) None
100. Under Accrual basis of accounting , transactions are recognised and recorded ?  
☒ (A) When they occur (B) Only when cash is received or paid  
 (C) Both (D) None of above
101. Which of the following errors are not disclosed by trial balance ?  
 (A) Compensatory error (B) Error of Principle  
 (C) Error of Omission ☒ (D) All above
102. A double entry system was introduced in \_\_\_\_\_.  
 (A) America (B) Japan (C) India ☒ (D) Italy
103. A machinery purchased for Rs. 3,00,000 and Rs. 50,000 spent on its installation Rs. 5,000 spent on fuel. What will be the amount of capital expenditure ?  
 (A) Rs. 3,00,000 ☒ (B) Rs. 3,50,000 (C) Rs. 3,55,000 (D) Rs. 2,50,000



104. Bank reconciliation statement is the comparison of bank statement with the \_\_\_\_\_.  
 (A) Cash receipt journal (B) Cash payment journal  
☒ (C) Cash book (D) Financial Statement
105. In the bank reconciliation statement "Deposit in transit" is usually \_\_\_\_\_.  
 (A) Subtracted from bank balance ☒ (B) Added to bank balance  
 (C) Added to cash book balance (D) Subtracted to cash book balance
106. Which of the following is Liability ?  
 (A) Cash (B) Equipment (C) Debtor ☒ (D) Creditor
107. \_\_\_\_\_ the withdrawal of cash and goods by the owner of the business for his personal use.  
 (A) Depreciation ☒ (B) Drawings (C) Out flow of cash (D) Appreciation
108. Identify the Nominal account ?  
 (A) Machinery account (B) Building account  
 (C) Creditor accounts ☒ (D) Rent expenses accounts
109. Which of the following will be debited if a business purchases goods on credit ?  
 (A) Cash (B) Debtor (C) Creditor ☒ (D) Purchases
110. Which of the following account will be credited if a business Purchase Motor for cash ?  
 (A) Capital account (B) Purchase account ☒ (C) Cash accounts (D) Motor accounts
111. Discount for quick repayment of debt is normally referred as \_\_\_\_\_.  
 (A) Trade discount ☒ (B) Cash discount  
 (C) Prompt payment discount (D) Bulk discount
112. Find out the value of assets: if liability is Rs. 50,000 and capital is Rs. 10,000 ?  
 (A) Rs. 40,000 (B) Rs. 50,000 ☒ (C) Rs. 60,000 (D) Rs. 1,00,000
113. Which of the following specialised journals record "goods return by customers" ?  
 (A) Purchase journal (B) sales Journal  
 (C) Purchases return journal ☒ (D) sales return journal
114. Credit purchase of plant and machinery is recorded in Which of the following specialised journals ?  
☒ (A) General journal (B) Purchase return Journal  
 (C) Purchases journal (D) Cash journal
115. If credit side of a bank account is greater than debit side, in business man books of accounts then it indicates which of the following ?  
☒ (A) Bank overdraft (B) Cash at bank (C) Bank balance (D) Current assets
116. Which of the following known as the base of for preparing trial balance ?  
 (A) Journal (B) Cash Account ☒ (C) Ledger Account (D) Balance sheet
117. A partner doesn't take part in the management of business, but he/she has made investment in business and liable to creditors of business is known as -  
 (A) Active Partner (B) Nominal Partner (C) Junior Partner ☒ (D) Dormant Partner
118. Which of the following should be the most appropriate order of current assets in a balance sheet ?  
 (A) Cash, debtor, bank, stock (B) Bank, cash, stock, debtor  
 (C) Stock, bank, cash, debtor ☒ (D) Cash, bank, debtor, stock
119. A fixed asset was bought for Rs. 50,000. Its accumulated depreciation is Rs. 20,000 and rate of depreciation is 10% calculates its depreciation expenses for the current accounting period using reducing balance method ?  
 (A) Rs. 5,000 ☒ (B) Rs. 3000 (C) Rs. 2000 (D) Rs. 1000
120. Depreciable amount + residual value of fixed asset = \_\_\_\_\_.  
 (A) Depreciation expenses (B) Accumulated depreciation  
☒ (C) Cost of the fixed asset (D) Future economic benefits of a fixed asset

121. Which of the following is non profit organisation ?  
 (A) Sole proprietorship (B) Partnership  
 (C) Limited Company ☒ (D) Trust
122. An asset that is not physical in nature is called ?  
☒ (A) Intangible Asset (B) Liquid Asset (C) Current asset (D) Fixed Asset
123. In which of the following auditor's remuneration payable is shown ?  
 (A) In income statement under the administrative expense  
☒ (B) In balance sheet under the head current liabilities  
 (C) In the statement of change of equity  
 (D) In cash flow statement under investing activities
124. Which of the following is an example of fictitious assets ?  
 (A) Machinery (B) Stock  
☒ (C) Patent (D) Preliminary Expenses
125. When cash is received for life membership, which one of the following double entry is passed ?  
 (A) Cash debit and capital credit (B) Life membership debit and cash credit  
 (C) Investment debit and cash credit ☒ (D) Cash debit and life membership account credit
126. Subscription received but not earned is consider as a/an \_\_\_\_\_.  
 (A) Asset ☒ (B) Liability (C) Income (D) Expenditure
127. Accounting standard AS -1 is related with \_\_\_\_\_.  
☒ (A) Disclosure of accounting policies (B) Revenue Recognition  
 (C) Lease (D) Depreciation Accounting
128. "Cash flow statement" is related with which Accounting standard ?  
 (A) AS-2 ☒ (B) AS-3 (C) AS-5 (D) AS-6
129. Bank Reconciliation statement prepared by \_\_\_\_\_.  
 (A) Bankers ☒ (B) Accountant of business  
 (C) Statutory auditor (D) Manager
130. The amount of salary paid to Mr. Mahesh should be debited \_\_\_\_\_.  
 (A) Mr. Mahesh account (B) Cash account  
☒ (C) Salaries account (D) Drawing account
131. Which of the following is not prepared by Non profit organisation ?  
 (A) Income and Expenditure account (B) Receipt and payment account  
☒ (C) Profit and loss account (D) Balance sheet
132. Journal is a book of \_\_\_\_\_ entries.  
 (A) First ☒ (B) Original (C) Secondary (D) Generic
133. A firm has not recorded the bed debts by mistake . Which of the following is the effect on bed debts omission ?  
 (A) Net profit would be decrease ☒ (B) Net profit would be increase  
 (C) Gross profit would overstate (D) Gross profit would under state
134. The opening balance of "provision for doubtful debt account" is Rs. 1,000, whereas the closing balance of debtor account is Rs. 1,00,000. What amount of provision for doubtful debts should be charged to income statement using a 5% provision for doubtful debts for the current accounting period ?  
 (A) Rs. 5,000 ☒ (B) Rs. 4,000 (C) Rs. 3,000 (D) Rs. 1,000
135. Which of the following is the most common cause of bed debt ?  
 (A) Debtor refusal to repayment (B) Debtor left the country  
☒ (C) Debtor committed to crime ☒ (D) Debtor declare to be bankrupt

136. Total debtor Rs. 5,000 , the closing balance of provision for doubtful debt A/c is Rs. 500. Indentify what amount should be shown in balance sheet regarding the debtor ?  
☒ (A) Rs. 4500 (B) Rs. 5,000 (C) Rs. 5,500 (D) Rs. 4,000
137. Which of the following concept dictates the inclusion of "provision for doubtful debts" in the financial statements ?  
 (A) Accrual concept (B) Matching concept  
 (C) Going Concern concept ☒ (D) Prudence concept
138. Which of the following inventory costing methods is supposed to issue the most recently purchased goods ?  
 (A) FIFO method (B) AVCO or average cost method  
☒ (C) LIFO method (D) Moving method
139. Opening inventory + net purchase = what ?  
 (A) Ending inventory (B) Closing stock  
 (C) Cost of goods manufactured ☒ (D) Cost of goods available for sale
140. Cost of an item in the closing inventory is Rs. 100, whereas the net realisable value is Rs. 85. At which one of the following amounts the item should be shown in the financial statement ?  
 (A) Rs. 100 (B) Rs. 115 (C) Rs. 185 ☒ (D) Rs. 85
141. A business has assets of Rs. 44,312 and owners equity Rs. 13210 what is amount of liability ?  
☒ (A) Rs. 31,102 (B) Rs. 57,522 (C) Rs. 44,312 (D) None of these
142. A purchase of Rs. 251 from Ramesh & Co. has been entered in the purchase books as Rs. 215. Debit side total of the trial balance is Rs. 17,364. Assuming that no other error what is the total of the credit column of the trial balance ?  
☒ (A) Rs. 17,364 (B) Rs. 17,400 (C) Rs. 17,328 (D) None of these
143. What is the amount of operating expenses when Sales Rs. 14,900, Gross profit Rs. 3300, Net Loss Rs. 500.  
 (A) Rs. 2,800 ☒ (B) Rs. 3,800 (C) Rs. 11,100 (D) Rs. 11,600
144. Income and Expenditure account includes figures relating to \_\_\_\_\_.  
 (A) Previous years ☒ (B) Current year (C) Future years (D) All of above
145. What is the amount of purchases, when cost of goods sold Rs. 1,30,000, opening stock Rs. 12,000, closing stock Rs. 8,000 ?  
☒ (A) Rs. 1,26,000 (B) Rs. 1,34,000 (C) Rs. 1,50,000 (D) None of these
146. Which method of depreciation is suggested for coal mines ?  
 (A) Diminishing balance (B) Fixed instalment method  
 (C) Sum of years ' digit method ☒ (D) Depletion method
147. Stock turn over ratio is \_\_\_\_\_.  
☒ (A) liquidity ratio (B) profitability ratio (C) solvency ratio (D) None of these
148. Commission paid is result in to \_\_\_\_\_.  
☒ (A) application of fund (B) source of fund (C) no flow of fund (D) increase of fund
149. Auditing begins when \_\_\_\_\_ ends  
 (A) selling ☒ (B) accounting  
 (C) inventory valuation (D) business
150. Remuneration of an auditor is fixed by \_\_\_\_\_.  
 (A) The management of the company  
 (B) The articles of association of the company  
☒ (C) The appointing authority  
 (D) The memorandum of association of the company

151. The credit balance in the bank account is \_\_\_\_\_.  
 (A) An assets ☒ (B) A liability (C) Capital (D) A revenue
152. Balance sheet shows a financial position of organisation  
 (A) For a given period ☒ (B) as on particular date  
 (C) Both of above (D) None of above
153. Which of the following capital is taken up by the general public ?  
☒ (A) Issued capital (B) Subscribed capital  
 (C) Authorised Capital (D) Reserve capital
154. Which of the following items of balance sheet are useful in evaluating a company's liquidity ?  
 (A) Current assets and other assets ☒ (B) Current liability and current assets  
 (C) Current liability and plant and equipment (D) Non current liability and other assets
155. Single entry system can not be maintained by \_\_\_\_\_.  
 (A) sole proprietorship (B) partnership concern  
☒ (C) joint stock company (D) all of these
156. Which of the following documents contains rules and regulations for internal management of the company ?  
 (A) Memorandum of association ☒ (B) Articles of association  
 (C) prospect (D) Statutory declaration
157. Which of the following is not a financial statement ?  
☒ (A) Audit Report (B) Balance sheet  
 (C) Income statement (D) Cash flow statement
158. Which of the following capital is required for the registration of the company ?  
 (A) Issued capital (B) Subscribed capital  
☒ (C) Authorised Capital (D) Reserve capital
159. Depreciable value of an asset is equal to \_\_\_\_\_.  
 (A) cost + scrap value (B) cost + market price  
☒ (C) cost - scrap value (D) None of the given option
160. Which of the following asset is not depreciated ?  
 (A) factory building (B) office equipment (C) plant and machinery ☒ (D) land
161. Which of the following is correct ?  
 (A) A cash inflow means increase total cash only  
 (B) A cash inflow means increase in cash equivalent only  
☒ (C) A cash inflow means increase in cash and decrease in cash equivalent  
☒ (D) A cash inflow means increase in both cash and cash equivalent
162. Prepaid interest given in Trial Balance will be treated as \_\_\_\_\_.  
☒ (A) An Asset (B) A Liability (C) A Revenue (D) A deferred expense
163. Closing stock is effect on \_\_\_\_\_.  
 (A) Trading Account only (B) Balance sheet only  
 (C) Owners equity only ☒ (D) Both trading account and balance sheet
164. In which situation(s) Partnership is dissolved ?  
 (A) In case of death of partner ☒ (B) At the admission of new partner  
 (C) If any partner resigned from partnership ☒ (D) All of the given option
165. What will be debited if "Mr. Bharat" started business with Rs. 2,00,000 ?  
 (A) Capital Account ☒ (B) Cash Account  
 (C) Mr. Bharat Account (D) Bussiness Account

166. The term "Financial statement" covers \_\_\_\_\_.  
 (A) Profit & loss statement  
 (B) Balance sheet and profit and loss statement appropriation account  
☒ (C) Profit & loss statement and balance sheet  
 (D) All of above are false
167. The term current asset doesn't cover \_\_\_\_\_.  
☒ (A) Car (B) Debtor (C) Stock (D) prepaid expenses
168. Which of the following is true about financial statement ?  
 i) Financial statement gives us a summary of accounts  
 ii) Financial statements can be stated as recorded facts  
 (A) Only (i) (B) Only (ii) ☒ (C) Both (i) & (ii) (D) None of the above
169. Accounts payable are listed on balance sheet as \_\_\_\_\_.  
 (A) accrued liability ☒ (B) current liability  
 (C) accumulated liability (D) non current liability
170. Which of the following will not appear in cash budget ?  
☒ (A) Depreciation of machinery (B) Sales Revenue  
 (C) Wages (D) Machinery purchase
171. R & D budget and capital expenditure budget are examples of \_\_\_\_\_.  
 (A) short term budget ☒ (B) long term budget (C) current budget (D) None of above
172. Accounting in India is governed by the \_\_\_\_\_.  
 (A) Company law Board ☒ (B) Institute of chartered accountant of India  
 (C) Income Tax Department (D) Reserve Bank of India
173. Current accounts of the partners should be opened when the capitals are \_\_\_\_\_.  
☒ (A) Fixed (B) Fluctuating (C) Floating (D) Normal
174. When capital in the beginning Rs.10,500 ,drawings during the year Rs.6500 and fresh capital introduced Rs.3500, what is the amount of capital at the end ,assuming no profit or loss?  
☒ (A) Rs. 7,500 (B) Rs. 13,500 (C) Rs. 20,500 (D) Rs. 500
175. "X" Ltd purchased land and building worth Rs. 28,80,000 and in lieu issued debenture of Rs. 100 each at a discount of 4%. What is the number of debenture issued ?  
☒ (A) 28,000 ☒ (B) 30,000 (C) 32,000 (D) 34,000
176. Money value of the reputation of business is known as \_\_\_\_\_.  
 (A) Copy right ☒ (B) Good Will (C) Patents (D) Trade mark
177. Heavy advertising expenditure for launching a new product is called as \_\_\_\_\_.  
 (A) Capital expenditure (B) Revenue expenditure  
☒ (C) Deferred revenue expenditure (D) Non of these
178. Dewali Advance given to an employee is \_\_\_\_\_.  
 (A) Revenue Expenditure (B) Capital Expenditure  
 (C) Deferred revenue Expenditure ☒ (D) Not an Expenditure
179. The process of recording financial data up to trial balance \_\_\_\_\_.  
☒ (A) Book keeping (B) Classifying (C) Summarising (D) Analysing
180. Change in the Capital A/c of proprietor may occur due to \_\_\_\_\_.  
 (A) Profit earned (B) Loss incurred  
 (C) Capital introduced ☒ (D) All of the above
181. Human resources will not appear in the Balance sheet according to \_\_\_\_\_ concept.  
☒ (A) Accrual (B) Going concern  
☒ (C) Money measurement concept (D) None of above

182. Provision for discount on debtor is calculated on the amount of debtor \_\_\_\_\_.  
 (A) Before deducting provision for doubtful debts  
~~(B) After deducting provision for doubtful debts~~  
 (C) Before deducting actual debts and provision for doubtful debts  
 (D) After adding actual bad and doubtful debts
183. Which of the following is not Real Account ?  
 (A) Cash A/c (B) Investment A/c ~~(C) Out standing rent A/c~~ (D) Purchase A/c
184. Which of the following concept is not considered as basic principal of accounting ?  
 (A) Money measurement concept (B) Matching concept  
 (C) Entity concept ~~(D) Logical concept~~
185. A trader calculated his profit Rs. 1,50,000 on 31/03/2017. It is a/ an \_\_\_\_\_.  
 (A) Transaction (B) Event  
 (C) Transaction as well as event ~~(D) Neither transaction nor event~~
186. An was purchase for Rs. 10,00,000 with the down payment Rs. 2,00,000 and bills accepted for Rs. 8,00,000. What would be the effect on the total asset and total liabilities in the balance sheet ?  
 (A) Assets increased by Rs. 8,00,000 and liabilities decreased by Rs. 8,00,000  
 (B) Assets decreased by Rs. 8,00,000 and liabilities increased by Rs. 8,00,000  
 (C) Assets increased by Rs. 10,00,000 and liabilities increased by Rs. 10,00,000  
~~(D) Assets increased by Rs. 8,00,000 and liabilities increased by Rs. 8,00,000~~
187. Which of the following is true when a debtor pays his dues ?  
 (A) The asset side of the balance sheet will decrease  
 (B) The asset side of the balance sheet will increase  
 (C) The liability side of the balance sheet will increase  
~~(D) There is no change in total asset or total liability~~
188. The cost price of machine is Rs. 1,20,000 and the depreciated value of the machine after 3 years will be Rs.66,000. If the company charges depreciation under straight line method the rate of depreciation will be \_\_\_\_\_.  
 (A) 25 % (B) 20% (C) 18% ~~(D) 15%~~
189. The opening stock of company is Rs. 40,000 and the closing stock is Rs. 50,000 if the purchases during the year are Rs. 2,00,000 the cost of goods sold will be \_\_\_\_\_.  
 (A) Rs. 2,10,000 (B) Rs. 2,00,000 ~~(C) Rs. 1,90,000~~ (D) Rs. 1,80,000
190. "Interest earned but not received" should be classified as \_\_\_\_\_.  
~~(A) Accrued assets~~ (B) Accrued Liability  
 (C) Prepaid assets (D) Unearned Revenue
191. Under fluctuation method of Capital in partnership business, what is the treatment of "Interest on capital" ?  
~~(A) Credited to capital account~~ (B) Debited to capital account  
 (C) No treatment of adjustment needed (D) Credited to current account
192. Which of the following is not recorded in the partners current accounts ?  
 (A) Drawings (B) Interest on drawing  
 (C) Partners salaries ~~(D) Administrative expenses~~
193. In which year partnership Act implemented in India ?  
 (A) 1923 ~~(B) 1932~~ (C) 1947 (D) 1950
194. Credit balance of trading account is represent \_\_\_\_\_.  
~~(A) gross profit~~ (B) net profit (C) gross loss (D) net loss

195. cash account is a \_\_\_\_\_.  
☒ (A) Real A/c (B) Nominal A/c (C) personal A/c (D) None of above
196. Which of these is not a process of Accounting ?  
☒ (A) Printing (B) Summarising (C) Classifying (D) Journals
197. Interest account will have \_\_\_\_\_.  
(A) Debit balance only (B) Credit balance only  
☒ (C) Debit or credit balance (D) None of above
198. From the accounting point of view , loss means \_\_\_\_\_.  
(A) Increase in liability (B) Decrease in asset  
(C) Increase in owner's equity ☒ (D) Decrease in owner's equity
199. A bill of exchange is drawn on 1st April 2017 payable after 3 months. The due date of the bill is \_\_\_\_\_.  
(A) 30th June 2017 (B) 1st July 2017 ☒ (C) 4th July 2017 (D) 4th August 2017
200. Negotiable instrument Act was enacted in \_\_\_\_\_.  
(A) 1981 ☒ (B) 1881 (C) 1871 (D) 2001