

Question Booklet No. 158497

Question Booklet

JUNIOR AUDITOR

Question Booklet Series: **A**

Important : Please consult your Admit Card/Roll No. slip before filling your roll number on the test booklet and OMR answer sheet.

Roll No. in Figures:

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Roll No. in Words _____

OMR Answer Sheet Serial No.

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Number of Multiple Choice Questions : 100

Time: 2 hours

Maximum Marks : 100

Signature of the Candidate _____

Signature of the Invigilator _____

DO NOT OPEN THE SEAL OF THE BOOKLET UNTIL ASKED TO DO SO.

Directions (Questions No. 1-3):- Mark the correct preposition to be filled in the blanks with appropriate preposition out of the four options.

1. Your wish is tantamount..... command.
A) with B) of C) at D) to
2. Sita is indifferent..... praise and blame.
A) on B) to C) with D) for
3. You have to live in China in conformity..... rules.
A) with B) on C) at D) for

Directions (Questions No. 4 - 6):- Mark the correct sentence out of the four options.

4. A) By next March we live there for four years.
B) By next March we are living there for four years.
C) By next March we lived there for four years.
D) By next March we shall have been living there for four years.
5. A) I will have been teaching for twenty years next July.
B) I teach for twenty years next July.
C) I am teaching for twenty years next July.
D) I taught for twenty years next July.
6. A) If you will have been working hard, you will pass the examination.
B) If you worked hard, you are passing the examination.
C) If you work hard, you will pass the examination.
D) If you are working hard, you passed the examination.

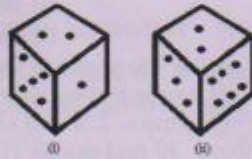
Directions (Questions No. 7-8):- Mark the correct synonym of the given word out of the four options.

7. Candour
A) Frankness B) Ugliness C) Criticism D) Discourse
8. Gaffe
A) Small B) Gag C) Impropriety D) Kindness

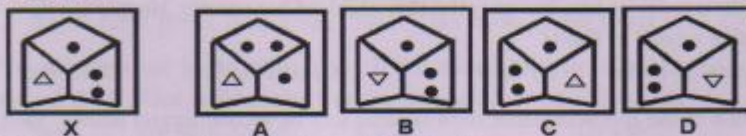
Directions (Questions No. 9-10):- Mark the correct opposite of the given word out of the four given options.

9. Fusty
A) Suffocating B) Dirty C) Cruel D) Airy
10. Partisan
A) Impartial B) Follower C) Player D) Attractive
11. Which of the following manufacturing giants has recently (in August 2015) agreed to invest \$ 5 billion over five years in Maharashtra:-
A) Foxconn Technology Group B) IBM C) Honda D) Suzuki
12. Which of the following cities was adjudged the cleanest city in India according to a recent survey conducted by Ministry of Urban Development, Govt. Of India:-
A) New Delhi B) Chandigarh C) Mysuru (Mysore) D) Bengaluru
13. Which of the following writers did write the book- *Beyond Words: What Animals Think and Feel* :-
A) Vikram Seth B) Carl Safina C) Rajesh Joshi D) Salim Ali
14. Which of the following countries did top the list of world's largest producers of carbon dioxide emissions in 2014:-
A) Brazil B) China C) USA D) Japan

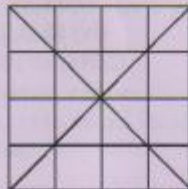
15. The national calendar of India, based on Saka Era, was adopted from:-
 A) 22 March 1957 B) 15 August 1947 C) 30 January 1950 D) 26 January 1950
16. The state emblem of India is an adaptation from :-
 A) The Mathura Lion Capital of Ashoka
 B) The Sarnath Lion Capital of Ashoka
 C) The Sarnath Lion Capital of Chandragupta Maurya
 D) The Mathura Lion Capital of Chandragupta Maurya
17. The National Flag of India was adopted by the Constituent Assembly of India on :-
 A) 26 January 1950 B) 15 August 1947 C) 22 July 1947 D) 30 January 1950
18. In order to be chosen a member of Parliament, a person-
 A) must be a citizen of India and not less than 30 years of age in the case of Rajya Sabha and not less than 25 years of age in the case of Lok Sabha.
 B) may or may not be a citizen of India and not less than 35 years of age in the case of Rajya Sabha and not less than 25 years of age in the case of Lok Sabha.
 C) may be a citizen of India and not less than 30 years of age in the case of Lok Sabha and not less than 25 years in the case of Rajya Sabha.
 D) may be citizen of Indian subcontinent and not less than 35 years of age in the case of Lok Sabha and not less than 30 years in the case of Rajya Sabha.
19. QUANTAS, the International Airline belongs to:-
 A) Germany B) Belgium C) Spain D) Australia
20. Who among the following was the first Asian to have received the Nobel Prize?
 A) Rabindranath Tagore B) C V Raman C) Mother Teresa D) Hargobind Khurana
21. Two positions of a dice are given below. When 1 dot is at the top, which number of dots will be at the bottom:



- A) 2 B) 3 C) 4 D) 6
22. Choose the correct mirror-image of Fig. 'X' from alternatives A, B, C, and D given alongwith it.

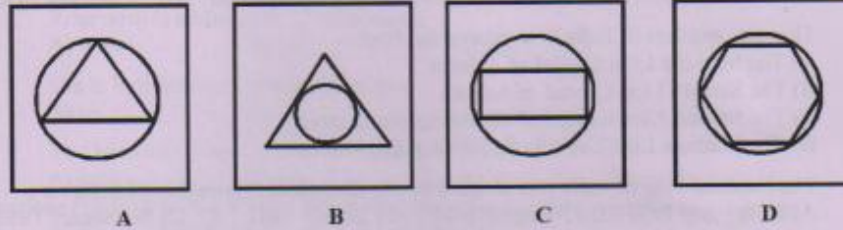


23. Find the numbers of tri-angles in the following figure:



- A) 48 B) 40 C) 36 D) none of these

24. Find the odd one amongst the following :



25. Bakul travels 20 km. towards west and turns right to travel 11 km. Then, he turns right and travels 18 km. followed by 9 km. towards North. Finally, he turns left and travels 19 km. How far is he from the starting point.
 A) 25 km. B) 29 km. C) 41 km. D) 30 km.

26. In a clock, if the hour hand and the minute hand coincide for every 60 minutes of correct time, then how much time does the clock gain or lose in eleven days of normal time ?
 A) gains 23 hrs. B) loses 23 hrs C) gains 1 day D) loses 1 day

27. From the following words and respective codes, find which is coded as 'xay'?

Word	Code
i) Tisen is not Jockey	e a x b
ii) Jockey goes to disc	f g e m
iii) Tisen goes to heaven	f x g y
iv) Heaven is not disc	y a m b
A) Tisen is heaven	B) heaven is disc
C) heaven is Tisen	D) cannot be determined

28. A survey was conducted among 300 people to find readership of The Hindu, The Times of India, Indian Express and people reading none of these. It is found that 100 people read atleast two of these newspapers. 230 read either The Hindu or Indian Express. 180 read exactly one among these. 80 read neither The Hindu nor The Times of India. 130 read The Hindu or The Times of India, but not Indian Express.
 How many people read atleast one of other two newspapers along with Indian Express.

A) 80 B) 90 C) 100 D) 110

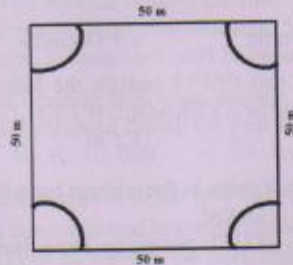
29. Sunita's sister-in-law, Savita is the only child of her parents. How is Savita's husband's mother related to Sunita?

A) mother-in-law B) sister C) sister-in-law D) mother


30. Which of the following three digit number will be second largest among them after 2 is subtracted from the middle digit of each number and positions of the first and the third digits are interchanged?

(i) 368 (ii) 489 (iii) 572 (iv) 853 (v) 974
 A) (i) B) (ii) C) (iv) D) (v)

31. A square park has each side 50 m. At each corner of the park, there is a flower bed in the form of quadrant of radius 7 m., as shown in the Figure. Find the area of the park without flower beds.



- A) 2340 sq.m. B) 2346 sq.m. C) 2250 sq.m. D) 2155 sq.m.
32. Calendar for the year 2008 will be the same for which of the following years?
A) 2020 B) 2019 C) 2017 D) 2016
33. A runs $1\frac{2}{3}$ times as fast as B. If A gives B a start of 40 m, how far must the winning post be, so that A and B might reach there at the same time.
A) 75 m B) 100 m C) 125 m D) 200 m
34. Two pipes P and Q can fill a tank in 12 and 15 minutes respectively. If both are opened together and after 3 minutes, the first is closed. In how much time will the remaining tank be filled?
A) $8\frac{1}{4}$ minutes B) $11\frac{1}{4}$ minutes C) $5\frac{1}{4}$ minutes D) $8\frac{1}{2}$ minutes
35. Raman's present age is three times his daughter's age and $\frac{9}{13}$ th of his mother's present age. The sum of present ages of all three is 125 years. What is the difference between present ages of Raman's daughter and Raman's mother?
A) 40 years B) 45 years C) 50 years D) cannot be determine
36. A starts a business with Rs. 4000/-. B joins him after 3 months with Rs. 8000/-. C puts a sum of Rs. 20000/- in the business for 2 months only. At the end of year, a profit of Rs. 16800/- was earned. Find the shares of A, B and C in the profit.
A) A=Rs. 5040, B=Rs.7560, C=Rs. 4200 B) A=Rs. 7560, B=Rs.5040, C=Rs. 4200
C) A=Rs. 4200, B=Rs.7560, C=Rs. 5040 D) A=Rs. 4200, B=Rs.5040, C=Rs. 7560
37. Two numbers are in the ratio 2 : 3. If 9 is added to each number, they will be in the ratio of 3 : 4. What is the product of two numbers?
A) 360 B) 480 C) 512 D) 486
38. The simple interest on a certain sum of money for 3 years at 8% per annum is half the compound interest on Rs. 8000/- for 2 years at 10% per annum. Find the sum on which simple interest is calculated?
A) Rs. 4000 B) Rs. 3500 C) Rs. 3600 D) Rs. 3800
39. A man purchases a certain number of oranges at 4 a rupee and the same number of oranges at 5 a rupee. He mixes these together and sells them at 4 a rupee. What percent is the gain or loss:
A) $11\frac{2}{9}$ % gain B) $11\frac{2}{9}$ % loss C) $11\frac{1}{9}$ % gain D) $11\frac{1}{9}$ % loss

40. A man divides the total route of journey into three equal parts and decides to travel three parts at the speed of 15 km/hr., 10 km/hr. and 5 km/hr. respectively. Find the average speed during his journey.
 A) 2.28 km/hr. B) 9 km/hr. C) 14 km/hr. D) 8.18 km/hr.
41. Suppose in MS-Excel sheet, cell F7:F11 contain the following information: 20, 30, 40, 50, 60 respectively. Then value of AVERAGEIF(F7:F11, ">20") equals
 A) 45 B) 40 C) 36 D) 200
42. What does a lock  symbol mean in the address bar of a web browser?
 A) It shows that current URL is locked.
 B) It indicates that the identity of URL proved by some third party.
 C) It just a graphical symbol.
 D) It indicates that URL is a fake link.
43. In MS-Word 'Format Painter' is used for
 A) Color the text
 B) Copy formatting features from one location to apply on the other location
 C) Format the hard-disk
 D) Paint a photograph
44. The hardware component used for temporary storage of data and applications for processing is:
 A) Hard Disk B) Monitor C) Processor D) RAM
45. In MS-Word you want to type "~~Microsoft Word~~₁₀". Which of the following font effects will be used?
 A) Strikethrough, subscript and Small-Cap
 B) Strikethrough, superscript and Capital Letters
 C) Double strikethrough, subscript and Small-Cap
 D) Double strikethrough, superscript and Capital Letters
46. The word wrap feature in MS-Word
 A) automatically moves text to the next line when necessary
 B) allows you to type over the text
 C) is the short horizontal line indicating the end of the document
 D) saves the document automatically
47. In MS-Excel, the formula =SUM(A1:B10) means
 A) Sum of 1 to 10th row of 1st Column
 B) Sum of 1 to 10th row of 2nd column
 C) Sum of 1 to 10th row of 1st and 2nd column
 D) Sum of 1 to 10th column of 1st and 2nd row
48. Which piece of hardware protects the resources of a private network from users of other networks?
 A) Cache server. B) Proxy server. C) Firewall. D) Router.
49. A cookie is a
 A) technique used to make internet connection fast
 B) small piece of data sent from a user's web browser and stored in a website
 C) small piece of data sent from a website and stored in a user's web browser space
 D) malicious code just like virus

50. Formatting a disk means
 A) Installing an operating system on it.
 B) Setting up sections on the disk to store the files in.
 C) Cleaning the disk from any dust contaminates.
 D) Programming the disk so data on it can't be erased.
51. What is the amount of opening B/R when closing B/R is Rs. 16,000 cash received from B/R Rs. 20,000 and B/R received during the year Rs.24, 000?
 A) Rs.30, 000 B) Rs.10, 000 C) Rs.12, 000 D) Rs.15, 000
52. When 'Adjusted Purchases appear in the total balance, it indicates that
 A) Opening stock has been adjusted in the purchases
 B) Closing stock has been adjusted in the purchases
 C) Both opening and closing stocks have been adjusted in the purchases
 D) Expenses relating to purchases like carriage inward, octroi duty etc. have been adjusted in the purchases
53. A three year-lease for Rs. 60,000. Rate of interest is 5%. Reference to sinking fund table shows an annual investment of Re. 0.317208 for 3 years. Depreciation per year is
 A) Rs. 20,405.34 B) Rs. 20,500.67 C) Rs.19,316.24 D) Rs.19,032.48
54. At the time of dissolution, an unrecorded asset taken away by Mr. X, a partner should be debited to
 A) Mr. X's capital account B) Realization account
 C) Asset account D) Revaluation Account
55. Capital Redemption Reserve account is available for
 A) Redemption of redeemable preference shares
 B) Redemption of redeemable debentures
 C) Re-organization of share capital
 D) Issue of bonus shares
56. The authorized capital of a company is Rs. 5 lakhs divided into shares of Rs. 10 each, issued capital Rs. 3 lakhs and subscribed capital Rs. 2 lakhs, it has received Rs. 5 per share on application and allotment and Rs. 2 per share on first call except on 5000 shares. Share capital is credited with
 A) Rs. 3,00,000 B) Rs. 2,00,000 C) Rs. 1,40,000 D) Rs. 1,30,000
57. How many debentures a company will be required to issue for satisfying the purchase considerations of Rs. 28, 80,000 if the debenture is of Rs. 80 and is issued at a premium of Rs. 10 per debenture?
 A) 28,800 B) 30,800 C) 32,200 D) 32,000
58. The gross profit margin is unchanged, but the net profit margin declined over the same period. This could have happened if
 A) Cost of goods sold increased relative to sales.
 B) Indirect expenses increased relative to sales.
 C) The Government increased the tax rate.
 D) Dividends were decreased.
59. 30 shares of a company on which application money of Rs. 3 per share has been duly paid are forfeited for non-payment of allotment money of Rs. 3 each and first and final call of Rs. 4 each. These shares are then re-issued at Rs. 8 per share fully paid. How much money should be transferred to capital reserve?
 A) Rs.30 B) Rs.60 C) Rs.90 D) Rs.120

60. The term amortization is used in relation to
 A) Fixed assets B) Wasting assets C) Current assets D) Intangible assets
61. A company has a share capital of Rs. 2, 00,000 and general reserve of Rs. 2, 40,000. It proposes to issue shares out of general reserve in such a way that after issue of shares the remaining balance in General Reserve should be equal to 25% of the total capital (new). Find the remaining reserve from the following.
 A) Rs.50, 000 B) Rs.60, 000 C) Rs 88, 000 D) Rs.70, 000
62. Goods given as charity are:
 A) Debited to cash & credited to charity.
 B) Debited to charity & credited to cash.
 C) Debited to charity & credited to Purchases.
 D) Debited to sales & credited to charity.
63. Debit & Credit Notes are used:
 A) When goods are purchased on hire-Purchase basis.
 B) When credit sales are made.
 C) When cash is deposited in Bank
 D) None of these
64. Cost of conversion means;
 A) Prime cost + factory overhead B) Raw material cost + factory overhead
 C) Direct wages + factory overhead D) Factory cost- direct wages
65. The provision for discount on debtors is made on
 A) Amount of debtors before deducting the provision for Bad debt
 B) Amount of debtors after deducting the provision for Bad debt
 C) Amount of Bad Debts.
 D) None of these.
66. When the cost of packages & containers is included in the cost of products, this is a case of:
 A) Primary Package or container B) Secondary Package or container
 C) Special Package or container D) None of these
67. Voyage Account is a
 A) Personal A/C B) Real A/C C) Nominal A/C D) None of these
68. Which of the following terms is used to describe the process of writing down the value of mines?
 A) Devaluation B) Depreciation C) Depletion D) Dilapidation
69. The term divisible profit means;
 A) Profit after tax
 B) Profit after interest and tax
 C) Profit before tax
 D) Profit which can be legally distributed to the shareholders of a company as dividend

70. Outstanding wages account is a
 A) Personal account B) Real account
 C) Nominal account D) None of the above
71. COSA stands for
 A) Cost of social accounting B) Cost of sales adjustment
 C) Cost of sales accounting D) Cost of social adjustment
72. Contract costing is used in
 A) Ship building B) Road transport
 C) Air transport D) Marine transport
73. Loss caused by theft of stock item by a salesman during business hours is loss of
 A) Revenue nature B) Capital nature
 C) Deferred revenue nature D) Deferred capital expenditure
74. A sale of Rs. 20,000 to Mohan was entered as a sale to Sohan. This is an example of:
 A) Error of omission B) Error of commission
 C) Compensating error D) Error of principle
75. Secret reserves may result by
 A) Creating general reserve B) Providing excessive depreciation
 C) Overvaluation of stocks D) Undervaluation of liabilities
76. Which of the following is correct?
 A) Internal control is a part of internal check
 B) Internal check & internal audit are the same
 C) Internal audit is a part of internal control
 D) Internal control is a part of internal audit
77. An auditor is like a
 A) Blood hound B) Vain Stag
 C) Watch dog D) Watchman
78. Standard cost is a
 A) Predetermined cost based upon past experience
 B) Notional cost based upon past experience
 C) Predetermined cost based upon technical estimates
 D) Notional cost based upon technical estimates
79. When issuing unqualified opinion, the auditor who evaluates the audit findings should be satisfied that the
 A) Amount of known misstatement is documented in working papers
 B) Estimates of the total likely misstatement is less than materiality level
 C) Estimate of the total likely misstatement is more than materiality level
 D) Estimates of the total likely misstatement cannot be made
80. Of the following, which is the least persuasive type of audit evidence?
 A) Bank statements obtained from the client
 B) Documents obtained by auditor from third parties directly
 C) Carbon copies of sales invoices inspected by the auditor
 D) Computations made by the auditor

81. Which of the following is not an advantage of the preparation of working paper?
 A) To provide a basis for review of audit work
 B) To provide a basis for subsequent audits
 C) To ensure audit work is being carried out as per programme
 D) To provide a guide for advising another client on similar issues
82. Which of the following features is most important for random based selection?
 A) Sample should be drawn from population
 B) Every strata of population should be represented in the sample
 C) Every item in the population has an equal chance of being selected in the sample
 D) Items should be selected at 'n'th interval
83. Which of the following expenses should not be treated as capital expenditure?
 A) Expenses paid on installation of a plant.
 B) Cost of dismantling a building in case a new building is to be constructed on the land
 C) Legal expenses incurred to defend a suit related to title of patent. The suit has been lost
 D) The fees paid to engineer who constructed the plant.
84. Depreciation does not arise from _____
 A) Efflux of time
 B) use
 C) obsolescence through technology be market changes
 D) remarket expectation
85. The term of the auditor ship of first auditor would be from the date of appointment till ____
 A) the conclusion of statutory meeting
 B) the conclusion of first annual general meeting
 C) the conclusion of next annual general meeting
 D) the date of removal
86. Life Insurance Corporation of India holds twenty five percent of subscribed capital of XYZ Ltd. The appointment of statutory auditor in XYZ Ltd. would be by ____
 A) ordinary resolution
 B) special resolution
 C) (A) or (B)
 D) none of the above
87. A departure from recognized accounting principle is disclosed in a note to the financial statements. The auditor should
 A) issue a standard unqualified audit report
 B) issue a qualified report
 C) issue an unqualified report with 'emphasis of matter' paragraph
 D) disclaim opinion
88. The statutory auditor of a Government Company submits his report to ____
 A) the BODs of the company
 B) the Comptroller and Auditor General
 C) the Legislature
 D) the Company Secretary
89. Which of the following documents is not relevant for vouching cash sales?
 A) Daily cash sales summary
 B) Salesmen's summary
 C) Monthly statements sent to customers for credit sale
 D) Bank statement
90. In order to vouch, which of the expenses, the auditor will examine Bill of Entry?
 A) Custom
 B) Excise duties
 C) Sales tax
 D) Income tax

91. Equity shares of XY Ltd. held by ABC Ltd. are in the custody of Stock Holding Corporation of India Limited. The auditor may verify this investment by
- Reviewing last year's working papers.
 - Obtaining a certificate from a responsible official of the ABC Ltd.
 - Obtaining a certificate from Stock Holding Corporation of India Limited
 - Obtaining a certificate from XY Ltd.
92. An auditor should study and evaluate internal controls to
- determine whether assets are safeguarded
 - suggest improvements in internal control
 - plan audit procedures
 - express and opinion
93. Proper segregation of duties reduces the opportunities in which a person would both
- establish controls and executes them
 - records cash receipts and cash payments
 - perpetuate errors and frauds and conceals them
 - record the transaction in journal and ledger
94. The independence of an internal auditor will most likely be assured if he reports to the
- President Finance
 - President System
 - Managing Director
 - President Marketing
95. The Comptroller and Auditor General of India undertakes audit which are broadly categorised as
- Financial audit, compliance audit and Performance audit
 - Civil audit, commercial audit, railway audit and P&T audit
 - Receipt audit, expenditure audit and grant audit
 - all of the above
96. Which one of the following is correct?
- $\text{Opening stock} + \text{Closing stock} - \text{purchases} = \text{Cost of goods sold}$
 - $\text{Opening stock} + \text{Purchases} - \text{closing stock} = \text{Cost of goods sold}$
 - $\text{Purchases} + \text{Closing stock} - \text{Opening stock} = \text{Cost of goods sold}$
 - $\text{Closing stock} - \text{Purchases} - \text{opening stock} = \text{Cost of goods sold}$
97. Which of the following items should not be entered in Receipts and Payments account of a charitable trust?
- Sale of old newspapers
 - Loss on the sale of some asset
 - Payments of honorarium.
 - Sales realization from furniture
98. Tests of internal control are not concerned with _____
- Existence of internal controls
 - Effectiveness of internal controls
 - Continuity of internal controls
 - Designing of internal controls
99. Who is responsible for the appointment of statutory auditor of a public limited company?
- Directors of the company
 - Members of the company
 - The Central Government
 - Comptroller and Auditor General
100. In determining the level of materiality for an audit, what should not be considered?
- Prior year's errors
 - The auditor's remuneration
 - Adjusted interim financial statements
 - Prior year's financial statements

Instructions :

1. Write your roll number on the Question Booklet and also on the OMR Answer Sheet only in the space provided and nowhere else.
2. Enter the Question Booklet Number and Series on the OMR Answer Sheet by darkening the corresponding bubbles with Black/Blue Ball Point Pen only.
3. To open the Question Booklet, remove the paper band gently.
4. Check that the Question Booklet contains 100 Objective Type questions with multiple choice answers. In case of any discrepancy, inform the Invigilator within 10 minutes of the start of test.
5. Each question has four alternative answers A, B, C & D, of which only one is correct. Darken only one bubble A, B, C or D, whichever you think is the correct answer, on the OMR Answer Sheet with BLACK/BLUE BALL POINT PEN only.
6. **THERE IS NO NEGATIVE MARKING.**
7. Rough work is to be done on the question booklet only.
8. Do not make any identification mark on the OMR Answer Sheet or Question Booklet.
9. The Answer Sheet is designed for computer evaluation. If the instructions are not followed properly, the candidate alone shall be responsible for the resultant loss so caused.
10. After the test, hand over the Question Booklet and OMR Answer Sheet to the Invigilator on duty.
11. Telecommunication equipments, such as calculators, pager, cellular phone, wireless & blue tooth devices etc. and weapons are not permitted inside the examination hall.
12. Nothing is to be copied/noted from the given OMR Answer Sheet and Question Booklet, and be taken out of the Examination Hall. Any candidate found doing so would be expelled from the examination.
13. A candidate who creates disturbance of any kind or changes his/her seat, or is found in possession of any paper possibly of any assistance, or found giving or receiving assistance, or found using any other unfair means during the examination will be expelled from the examination. The decision of the Observer shall be final.
14. The candidates will not be allowed to leave the Examination Hall before the expiry of time.

Jr Auditor - UT
'A'

23/8/15

LAD23082015

Series - A

	1	2	3	4	5	6	7	8	9	0
0 -->	D	B	A	D	A	C	A	C	D	A
1 -->	A	C	B	B	A	B	C	A	D	A
2 -->	D	C	A	B	B	C	D	B	D	A
3 -->	B	C	B	A	C	A	D	B	C	D
4 -->	A	B	B	D	A	A	C	C	C	B
5 -->	C	C	D	A	D	D	D	B	A	D
6 -->	C	C	D	C	B	A	C	C	D	A
7 -->	B	A	A	B	B	C	C	C	B	C
8 -->	D	C	C	D	B	B	B	B	C	A
9 -->	C	C	C	C	A	B	B	D	B	B

The Questions with Option marked 'X' have been withdrawn.



