

BABA FARID UNIVERSITY OF HEALTH SCIENCES, FARIDKOT

Divisional Accountant

(under Baba Farid University of Health Sciences, Faridkot)

QUESTION BOOKLET NO _____

SESSION OF THE CANDIDATE _____

OMR ANSWER SHEET NO _____

ROLL NO:

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FULL SIGNATURE OF THE CANDIDATE

Co-ordinator stamp

FULL SIGNATURE OF INVIGILATOR

Time Allowed: 02:00 Hours (11:00 AM to 01:00 PM)

Maximum Marks: 100

1. Use BLACK FINE TIP BALL PEN only. Use of pencil is not allowed.
2. Write your Roll number on the OMR answer-sheet and also on the question-booklet only in the space provided for the purpose and at no other place in the question booklets and Answer-sheet
3. Enter the Question Booklet Set and Number on the OMR Answer-sheet and also darken the corresponding bubbles with BLACK FINE TIP BALL PEN.
4. Do not put any marks anywhere in the Question booklet /on the OMR Answer-sheet.
5. **There are 100 objective type questions in all of 1 Mark each.** Before attempting the questions, check that the Question-booklet is complete. In case any question/part of question or page is missing, inform the Centre Superintendent within 5 minutes of the start of the examination. After that no claim will be entertained.
6. **Each question is followed by four alternative responses listed as A), B), C) and D) out of which only one is correct / most correct. In case, all the ovals are left blank, there will be deduction of marks @ 0.25 mark for each such unattempted question. Fifth oval 'E' (introduced for security purpose) is to be darkened in case you do not want to attempt the question to avoid negative marking.**
7. To open the question booklet, remove the seal gently when asked to do so. Handover the OMR Answer-sheet to the officer on duty on the completion of the time before you leave the examination hall.
8. **The candidates are permitted to carry his/her question booklet after completion of the examination but OMR Sheets are compulsory required to be deposited with the invigilator.**
9. A candidate who create disturbance of any kind or changes his/her seat or is found in possession of any paper possibility of any assistance to him/her or unfair means will be expelled from the examination by the Centre superintendent/Observer, whose decision shall be final. ("Expulsion" for this purpose would mean cancellation of the entire examination of the candidate).
10. THE CANDIDATES ARE NOT PERMITTED TO CARRY ANY TELECOMMUNICATION EQUIPMENT SUCH AS WATCH, CELLULAR PHONE, WIRELESS SET, SCANNER ETC. INSIDE THE EXAMINATION HALL.
11. For rough work, use only the blank space of the Question booklet.
12. The candidates will not be allowed to leave the examination hall during the examination.
13. Borrowing any material is not allowed.
14. 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.
15. Smoking/Refreshment shall not be allowed in the Entrance Test Centre/Hall.
16. Male candidates shall affix their Left Thumb Impression (LTI) while Female candidates shall affix Right Thumb Impression (RTI) at the prescribed place on the OMR answer sheet, Question Booklet and attendance sheet. The Centre superintendent shall also obtain and retain it for record.
17. The candidate must fill both the question booklet number and OMR answer sheet number on the attendance sheet.
18. No candidate shall be allowed to leave the centre before **01:00 PM**.

1. Which of the below is not a sub-field of accounting?
 - a) Cost accounting
 - b) Management Accounting
 - c) Book Keeping
 - d) All of the above
2. Which financial statement will be prepared to ascertain the results of the business?
 - a) Trial Balance
 - b) Profit and Loss account
 - c) Balance sheet
 - d) Cash flow statement
3. Financial statements are part of
 - a) Accounting
 - b) Management Accounting
 - c) Book Keeping
 - d) Taxation
4. Which financial statement will be prepared to know the financial position of the business?
 - a) Trial Balance
 - b) Profit and Loss account
 - c) Balance sheet
 - d) Cash flow statement
5. All of the following are functions of Accounting except
 - a) Decision-making
 - b) Ledger posting
 - c) Forecasting
 - d) Government regulation & Taxation
6. What is the Book-keeping majorly concerned with?
 - a) Summarizing the data
 - b) Designing the systems for recording and classifying the recorded data
 - c) Interpreting the data for internal and external users.
 - d) Recording of financial data
7. Users of Accounting information include
 - a) Creditors/Suppliers
 - b) Lenders/Customers
 - c) Both (a) and (b)
 - d) None of the above
8. Which of the following errors is an error of principle?
 - a) Legal charges for acquisition of building for Rs. 500 was entered in the Legal Expenses Account
 - b) Total sales figure was taken as Rs. 19,373 instead of Rs. 19,733
 - c) A discount of Rs. 30 allowed to Mr. A was not recorded in the discount allowed account
 - d) Rs. 1,000 received from Mr. X was posted to the credit of Mr. M
9. Which of the following are Objectives of Accounting
 - a) Systematic recording of transactions
 - b) Ascertainment of the financial position of the business
 - c) Providing information to the users for rational decision-making
 - d) All the above
10. Any donation received for a specific purpose is a
 - a) Revenue Receipts
 - b) Capital Receipts
 - c) Assets
 - d) Liability
11. Electricity charges paid by cheque credited to which account?
 - a) Bank account
 - b) Power charges account
 - c) Cash account
 - d) Creditors account

12. If a company identified a Bad debt, such an amount should be credited to
- Cash account
 - Trade Payable account
 - Trade Receivables account
 - Bad debt account
13. If the company allowed discounts to customers, such an amount should be credited to
- Loss account
 - Balance sheet
 - Discount account
 - None of the above
14. Paid cash to Creditors of Rs. 10,000/-, should be debited to
- Creditor's account
 - Cash account
 - Purchases account
 - Sales account
15. Borrowed money of Rs.5,00,000/- for business, mention the impact of the transaction
- Increase in assets and Increase in Liability
 - Decrease in assets and Decrease in Liability
 - Increase in assets and Increase in Equity
 - Decrease in assets and Increase in Equity
16. As per the Golden rules of accounting, in "Nominal account" Debit means
- Income & Gains
 - Expenses & Losses
 - What comes in
 - Receiver
17. Interest received of Rs.2,000 from Union Bank of India, mention the Nature of accounts involved
- Expenses & Capital
 - Expenses & Asset
 - Income & Liability
 - Income & Asset
18. Identify the Odd one out of it
- Furniture
 - Plant & Machinery
 - Land
 - Stock of materials
19. A purchase of goods from Geeta in Cash should be credited to
- Geeta
 - Purchases
 - Cash
 - Creditors
20. Business started with a Capital of Rs. 10,00,000/- should be credited to
- Cash account
 - Capital account
 - Drawings
 - Salaries account
21. Annual Value of one self-occupied house property is:
- Rent received
 - Municipal value
 - Fair rent
 - Nil
22. Deduction under section 80D is for:
- Donation
 - Interest on loan for education
 - Medical insurance premium
 - Interest on housing loan
23. Section 80G provides deduction for:
- Education loan
 - Pension funds
 - Donations to charities
 - Interest on savings
24. Surcharge is levied when income exceeds:
- ₹25 lakh
 - ₹50 lakh
 - ₹1 crore
 - ₹2 crore

25. Minimum Alternate Tax (MAT) is applicable to companies under:
- Section 80C
 - Section 115JB
 - Section 44AD
 - Section 194C
26. TDS on salary is deducted under which section?
- Section 192
 - Section 194A
 - Section 194C
 - Section 194J
27. At what ratio Non-furnishing of PAN attracts TDS?
- 5%
 - 10%
 - 30%
 - 20%
28. When did GST come into effect?
- 1st April 2016
 - 1st July 2017
 - 1st July 2018
 - 1st April 2018
29. Which section levies penalty for failure to file ITR?
- 234F
 - 234B
 - 234A
 - 271A
30. To what 'Vivad se Vishwas Scheme' relates?
- Black money disclosure
 - GST refund
 - Customs duty exemption
 - Income tax dispute settlement
31. Test checking is a part of:
- Internal control
 - Routine checking
 - Audit sampling
 - Internal check
32. Who conducts Internal audit?
- Employee of the entity or outsourced professional
 - Government auditor and Shareholders
 - Statutory auditor and Government auditor
 - None of these
33. Bank reconciliation statements are verified to ensure:
- All bank transactions are properly recorded
 - Cash in hand is correct
 - Petty cash balance is accurate
 - None of the above
34. What does Standards on Audit (SA) 300 deal with?
- Audit planning
 - Audit strategy
 - Both a and b
 - None of these
35. Who fix auditor's remuneration?
- Board of Directors
 - Shareholders in general meeting
 - Central Government
 - Audit committee
36. When auditor concludes financial statements give a true and fair view, he issues:
- Qualified opinion
 - Unqualified opinion
 - Disclaimer of opinion
 - Adverse opinion
37. When auditor is unable to form opinion due to lack of information, what does he issue?
- Qualified opinion
 - Clean opinion
 - Adverse opinion
 - Disclaimer of opinion
38. Which section of Companies Act, 2013 deals with auditor's powers and duties?
- Section 139
 - Section 141
 - Section 143
 - Section 145
39. A club paid subscription fees of Rs. 1,400. Out of which Rs. 200 is prepaid. In such case
- P&L A/C is debited with Rs. 1,400
 - P&L A/C is debited with Rs. 1,200
 - Rs. 200 is shown as current asset
 - Both P&L A/C is debited with Rs. 1,200 and Rs. 200 is shown as current asset

40. Who conducts peer review of auditors?
- ICAI
 - SEBI
 - RBI
 - CAG
41. Who became India's first - ever Speed Skating World Champion by winning gold in the senior men's 1000m sprint at the 2025 World Championship?
- Krish Sharma
 - Rohan Bopanna
 - Anandkumar Velkumar
 - Chandra Kumar
42. The Next - Gen GST in India introduces which two main tax slabs?
- 30% to 50%
 - 5% to 18%
 - 12% to 18%
 - 20% to 30%
43. Who own the Asia Cup men's hockey title in 2025?
- South Korea
 - India
 - Japan
 - Pakistan
44. What is the name of India's first AI-powered translation platform for tribal language?
- Vani Mitra
 - Tribal Translator
 - Adi Vani
 - Bhasha Setu
45. What is the name to the first Made-in-India electric SUV that will be exported to over 100 countries?
- e-Vitara
 - ZS EV
 - XUV 400
 - Ioniq 5
46. Which bill was passed in the Lok Sabha to regulate online gaming platforms and curb illegal betting activities?
- Digital India Act, 2025
 - National Gaming Control Act, 2023
 - Information Technology Amendment Bill, 2024
 - Promotion and Regulation of Online Gaming Bill, 2025
47. What is the name of the mission announced by PM on the 79th Independence Day to revolutionize national security by 2035?
- Mission Sudarshan Chakra
 - Mission Bharat
 - Mission Kavach
 - Mission Shakti
48. What is the new record number of daily transactions achieved by UPI?
- 600 Million
 - 700 Million
 - 500 Million
 - 550 Million
49. ISRO, in collaboration with NASA, successfully launched which satellite, known as the world's most expensive Earth imaging station?
- INSAT
 - Aryabhata
 - Cartosat
 - NISAR
50. What percentage of Indian exports will gain free access to the UK market under the FTA?
- 20%
 - 39%
 - 99%
 - 50%
51. If auditor concludes financial statements as a whole are free from material misstatement, he should issue:
- Disclaimer of opinion
 - Qualified opinion
 - Adverse opinion
 - Unmodified (clean) opinion
52. Auditor finds contingent liabilities not disclosed. What he should do?
- Report non-disclosure in audit report
 - Ignore, since not actual
 - Disclose in notes only
 - Accept management explanation

53. Large increase in sundry debtors with stagnant sales indicates:
 a) Strong credit control
 b) Proper disclosure
 c) Possible window dressing
 d) Improved collection
54. For what purpose Double Taxation Avoidance Agreements (DTAA) are signed by India?
 a) Prevent tax evasion
 b) Avoid taxing same income twice
 c) Encourage foreign investment
 d) All of the above
55. Which is NOT a method of inventory valuation?
 a) FIFO b) LIFO
 c) Weighted Average d) SLM
56. In MS Excel, the formula =INDEX(A1:C10,3,2) will return:
 a) Value in row 3, column 2 of range A1:C10
 b) Entire row 3
 c) Value in row 2, column 3
 d) Error if cell is blank
57. In Excel, which function will calculate compound interest directly?
 a) PMT() b) FV()
 c) NPV() d) IRR()
58. Which protocol is used for sending emails with attachment?
 a) POP3 b) SMTP
 c) IMAP d) FTP
59. What is the Excel function =DSUM(database,field,criteria) used for?
 a) Summation of numeric data across ranges
 b) Dynamic summation ignoring blanks
 c) Summation of entire worksheet
 d) Summation based on structured database conditions
60. A digital signature provides:
 a) Data compression
 b) Data confidentiality
 c) Data integrity & authentication
 d) Fast transmission
61. In Excel, which tool helps forecast data trends by regression?
 a) Goal Seek b) Trendline
 c) Trend Master d) Solver
62. Which addressing mode is supported only in IPv6, not IPv4?
 a) Broadcast b) Multicast
 c) Anycast d) Unicast
63. Which of the following is NOT an ERP software?
 a) SAP b) TallyPrime
 c) Oracle NetSuite d) Photoshop
64. What does the "Ctrl + Shift + C" shortcut do in MS Word?
 a) Copy formatting
 b) Count words
 c) Convert to uppercase
 d) Insert citation
65. In Excel, =ROUND(1234.567,-2) will give:
 a) 1200 b) 1235
 c) 1234.57 d) 1000
66. A "Pharming" attack refers to:
 a) Redirecting users from a genuine website to a fake one
 b) Installing spyware silently
 c) Sending bulk spam
 d) Overloading a server
67. In MS Access, which relationship ensures that deleting a parent record deletes related child records?
 a) Referential Integrity
 b) Cascade Delete
 c) Primary Key Constraint
 d) Cascade Update

68. In Excel, the function =EOMONTH("15-Jan-2023",2) will return:
 a) 31-Jan-2023 b) 15-Mar-2023
 c) 31-Mar-2023 d) Error
69. Which MS PowerPoint feature lets you store a sequence of actions for reuse?
 a) Slide Master b) Custom Animation
 c) Action Buttons d) Macros
70. Which SQL keyword is used to remove duplicates from a query result?
 a) UNIQUE b) DISTINCT
 c) DELETE d) CLEAN
71. In networking, which layer of the OSI model ensures node to node error detection and flow control?
 a) Physical Layer
 b) Transport Layer
 c) Data Link Layer
 d) Application Layer
72. Which MS Word field updates automatically to reflect page numbers?
 a) Cross Reference
 b) Field Code { PAGE }
 c) Caption
 d) Bookmark
73. Which database property ensures that only valid data is entered into a column?
 a) Foreign Key b) Referential Integrity
 c) Trigger d) Check Constraint
74. In PowerPoint, "Slide Master" is used to:
 a) Create a consistent design across slides
 b) Show all slides at once
 c) Run macros
 d) Animate multiple objects
75. Which Excel formula will count only visible rows in a filtered list?
 a) COUNT() b) COUNTA()
 c) SUBTOTAL() d) COUNTIF()
76. In which year, Lokpal bill was first introduced in the Lok Sabha?
 a) 1964 b) 1965
 c) 1967 d) 1968
77. Which Indian NGO has recently become the first Indian Organization to receive the Ramon Magsaysay Award?
 a) Foundation to Educate Girls Globally
 b) Self Employed Women's Association
 c) Pratham Educational Foundation
 d) Smile Foundation
78. Recently, the term 'Pink Tax' has been in the news. What does it refer to?
 a) A tax on feminine products
 b) A tax incentive for women entrepreneurs
 c) A government tax rebate for Women's hygiene products
 d) Gender based pricing with higher costs for women's items
79. Where does the India's first made in India 'Green Hydrogen Plant' start?
 a) Goa b) Gujrat
 c) Keral d) Odissa
80. Which vessel is representing India in the Exercise Pacific Reach 2025?
 a) INS Vikrant b) INS Chakra
 c) INS Nistar d) INS Arihant
81. National Anti-Terrorism Day was established in response to the assassination of which Indian Prime Minister?
 a) Indira Gandhi
 b) Rajiv Gandhi
 c) Morarji Desai
 d) Lal Bahadur Shastri

82. Who holds the record for the highest individual score in Women's Under 19 One Day Trophy history?
- Smriti Mandhana
 - Mithali Raj
 - Ira Jadhav
 - Harmanpreet Kaur
83. Which of the following works is authored by Nayantara Sahgal?
- A Voice of Freedom
 - Devi Chaudharani
 - Bharat Durdasha
 - Divine Life
84. Who became the youngest Indian mountaineer to scale Mt. Everest from Nepal side?
- Arunima Sinha
 - Santosh Yadav
 - Bachendri Pal
 - Kaamya Karthikeyan
85. The Tanot Mata Temple, recently reopened for visitors, is located near which International border?
- India-Pakistan Border
 - India-Nepal Border
 - India-China Border
 - India-Bhutan Border
86. Pointing to a woman, X said: "She is the wife of the son of my grandfather's brother." How is the woman related to X?
- Sister-in-law
 - Aunt
 - Cousin's wife
 - Mother
87. Statements:
No pen is pencil.
All erasers are pencils.
Conclusions:
1. Some pencils are not pens.
2. No eraser is a pen.
- Only 1 follows
 - Only 2 follows
 - Both follow
 - Neither follows
88. The following equation is incorrect. Which two signs should be interchanged to correct the equation?
 $14 + 8 \div 16 - 9 \times 12 = 10$
- + and $\div$
 - and +
 - + and $\times$
 - $\div$ and $\times$
89. If $-3\%1 = 3$, $3\%6 = -18$ and $-7\%4 = 28$, then find the value of $-2\%9 = ?$
- 18
 - 63
 - 3
 - 28
- Direction: 90 - 94: Read the instructions carefully and answer the questions that follows:**
Eight persons – P, Q, R, S, T, U, V, and W – are sitting in two rows of four each facing each other.
Row 1 (facing south): P, Q, R, S.
Row 2 (facing north): T, U, V, W.
- P sits opposite V.
 - Q is to the immediate left of P.
 - W sits second to the left of T.
 - R is not at an end.
 - T sits opposite Q.
90. Who faces R?
- T
 - W
 - V
 - U
91. Who sits at the extreme ends of the Row 1?
- Q and S
 - P and S
 - R and Q
 - P and R

92. Who sits to the immediate left of W?

- a) U b) V
c) T d) Q

93. Which of the following pairs are NOT facing each other?

- a) Q – T b) P – V
c) R – W d) S – W

94. Which statement is TRUE?

- a) T sits opposite S
b) U is second to the right of V
c) W is opposite R
d) P is second to the right of Q

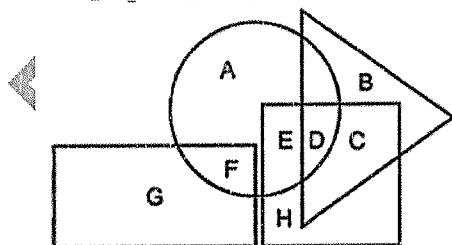
95. In a certain code language, "INSTANT" is written as "IOUWESZ". How is "FORGET" written in that code language?

- a) FPSKHW
b) FPTJIY
c) FOSIGX
d) FPOGXI

96. If $\times$ means $+$, $\div$ means $-$, $+$ means $\times$, $-$ means $\div$, then $12 \div 3 \times 2 - 4 + 6 = ?$

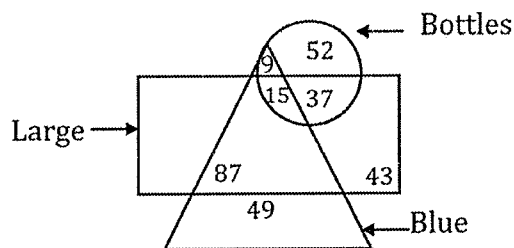
- a) 12 b) 24
c) 28 d) 30

97. In the following figure, rectangle represents journalists, circle represents Art critics, triangle represents Campers and square represents Mothers. Which set of letters represents Mothers who are Campers?



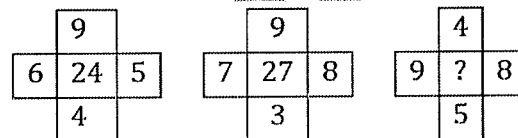
- a) BDCH b) HEB
c) EDC d) DC

98. In the given figure, how many large bottles are not blue?



- a) 15 b) 37
c) 152 d) 89

99. Which will replace the question mark?



- a) 20 b) 16
c) 26 d) 24

100. A woman is shopping in a plaza. She walks 80 m South, then she turns East and walks 50 m, then she turns North and walks 110 m, then she turns to her left and walks 50 m. Where is she now with reference to her starting position?

- a) 190 m South b) 190 m North
c) 30 m South d) 30 m North

ANSWER KEY							
Recruitment test conducted on 29/09/2025 for post of Divisional Accountant under BFUHS, Faridkot							
1	D	26	A	51	D	76	D
2	B	27	D	52	A	77	A
3	A	28	B	53	C	78	D
4	C	29	A	54	D	79	B
5	B	30	D	55	D	80	C
6	D	31	C	56	A	81	B
7	C	32	A	57	B	82	C
8	A	33	A	58	B	83	A
9	D	34	C	59	D	84	D
10	B	35	B	60	C	85	A
11	A	36	B	61	B	86	B
12	C	37	D	62	C	87	C
13	C	38	C	63	D	88	C
14	A	39	D	64	A	89	A
15	A	40	A	65	A	90	B
16	B	41	C	66	A	91	A
17	D	42	B	67	B	92	A
18	D	43	B	68	C	93	D
19	C	44	C	69	D	94	C
20	B	45	A	70	B	95	B
21	D	46	D	71	C	96	A
22	C	47	A	72	B	97	D
23	C	48	B	73	D	98	B
24	B	49	D	74	A	99	C
25	B	50	C	75	C	100	D