

BABA FARID UNIVERSITY OF HEALTH SCIENCES, FARIDKOT

Accountant

(under Baba Farid University of Health Sciences, Faridkot)

QUESTION BOOKLET NO

IMPRESSION OF THE CANDIDATE

OMR ANSWER SHEET NO

ROLL NO:

FULL SIGNATURE OF THE CANDIDATE

Co-ordinator stamp

FULL SIGNATURE OF INVIGILATOR

Time Allowed: 02:00 Hours (03:00 PM to 05:00 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 **05:00 PM**.

1. In Excel, the formula =ROUND(452.789,-2) returns:
 - a) 452.79
 - b) 452.8
 - c) 500
 - d) 450
2. In MS Word, which feature allows automatic numbering of figures and tables?
 - a) Cross-reference
 - b) Caption
 - c) Field Code
 - d) SmartArt
3. Which device connects different networks and operates at Layer 3 of OSI?
 - a) Switch
 - b) Router
 - c) Hub
 - d) Repeater
4. In PowerPoint, "Slide Sorter" view is mainly used for:
 - a) Reordering slides
 - b) Editing text
 - c) Adding transitions only
 - d) Inserting SmartArt
5. In Excel, "Ctrl + ` (grave accent)" is used to:
 - a) Refresh pivot tables
 - b) Insert special character
 - c) Show/hide all formulas in worksheet
 - d) Show comments
6. A computer's BIOS is stored in:
 - a) Hard disk
 - b) RAM
 - c) Cache
 - d) ROM
7. Which Excel tool allows consolidating multiple "what-if" models?
 - a) Scenario Manager
 - b) Data Validation
 - c) Solver
 - d) VLOOKUP
8. A macro in MS Word is recorded to:
 - a) Automate repetitive tasks
 - b) Save file formats
 - c) Encrypt document
 - d) Merge mail
9. In Excel, the function =IFERROR(10/0,"Invalid") returns:
 - a) #DIV/0!
 - b) 0
 - c) Invalid
 - d) Null
10. In Windows, which utility checks disk integrity and fixes file errors?
 - a) defrag
 - b) chkdsk
 - c) format
 - d) scandir
11. In Excel, =TRIM(" Divisional Accountant ") will return:
 - a) " Divisional Accountant "
 - b) "Divisional Accountant"
 - c) "Divisional Accountant"
 - d) Error
12. Which Windows shortcut locks the computer immediately?
 - a) Shift + Win + L
 - b) Ctrl + Alt + L
 - c) Alt + L
 - d) Win + L
13. For what purpose Excel's "Power Pivot" is mainly used?
 - a) Formatting and filtration
 - b) Sorting only
 - c) Chart design and layout
 - d) Data modelling and advanced analytics
14. In Excel, which function returns the position of a value in a range?
 - a) LOOKUP()
 - b) INDEX()
 - c) MATCH()
 - d) SEARCH()

15. In MS Word, "Ctrl + Shift + N" applies:
- Normal style
 - New paragraph
 - Numbering
 - Note reference
16. Cloud computing service that provides virtualized computing resources is:
- SaaS
 - IaaS
 - PaaS
 - DBaaS
17. Excel's Goal Seek is used for:
- Sensitivity analysis for given data
 - Solver optimization for policy making
 - Creating scenarios for projects
 - Finding input value for a desired output
18. In networking, "ping" command checks:
- Network congestion
 - DNS server
 - Connectivity to another host
 - Firewall rules
19. In MS Word, which option inserts preformatted building blocks like headers, tables, text boxes?
- Quick Parts
 - SmartArt
 - Mail Merge
 - Caption
20. Which Windows command displays all IP configuration details?
- netstat / IP
 - tracert / IP
 - ping / add
 - ipconfig /all
21. Under the Income Tax Act, 1961, the Alternate Minimum Tax (AMT) applies to:
- Companies with total income exceeding ₹20 lakh
 - Individuals, HUFs, AOPs, BOIs, and artificial juridical persons with adjusted total income exceeding ₹20 lakh
 - Partnership firms and LLPs only
 - All assesseees regardless of income
22. Tax liability under presumptive taxation scheme (section 44AD) is based on:
- Actual profits over expected
 - Cash flow
 - Net worth
 - Prescribed percentage of turnover
23. Dividend Distribution Tax (DDT) in India was abolished from:
- FY 2017–18
 - FY 2019–20
 - FY 2020–21
 - FY 2021–22
24. In which year, Black Money (Undisclosed Foreign Income & Assets) Act was enacted?
- 2012
 - 2015
 - 2017
 - 2019
25. Under which section of the Income Tax Act, 1961, is interest charged for default in payment or shortfall of advance tax?
- Section 234A
 - Section 234B
 - Section 234C
 - Section 234D
26. Who is the chairperson of the GST Council in India?
- Union Finance Minister
 - Prime Minister
 - Union Minister of State for Finance
 - RBI Governor
27. Mr. C wins lottery ₹7,00,000. TDS @ 30% deducted. Net amount received = ?
- ₹4,90,000
 - ₹5,00,000
 - ₹4,70,000
 - ₹4,80,000
28. House purchased in 2009 for ₹10 lakh, sold in FY 2023-24 for ₹40 lakh. CII 2009-10=148, 2023-24=348. LTCG = ?
- ₹30,00,000
 - ₹16,50,000
 - ₹18,50,000
 - ₹20,00,000

29. Operating leverage arises due to presence of:
- Taxes
 - Financial costs
 - Variable operating costs
 - Fixed operating costs
30. Net profit as per books ₹5,00,000. Disallowed expenses (IT) ₹50,000. Depreciation as per books ₹40,000; as per IT Act ₹60,000. Taxable income = ?
- ₹5,10,000
 - ₹5,20,000
 - ₹5,30,000
 - ₹5,70,000
31. Director's remuneration exceeds limits under Companies Act without approval. What the Auditor should do?
- Ignore
 - Approve retrospectively
 - Report violation in audit report
 - Adjust as bonus
32. If auditor cannot attend physical verification of stock due to restrictions, he should:
- Issue disclaimer of opinion
 - Accept management certificate
 - Ignore stock audit
 - Treat as immaterial
33. Large number of credit sales are made near year-end without delivery. This may indicate:
- Correct sales recognition
 - Window dressing of revenue
 - Proper cut-off
 - None of these
34. You are auditing a branch where physical stock differs significantly from records. What should you suspect?
- Incorrect valuation
 - Proper accounting
 - Over valuation
 - Cut-off errors or pilferage
35. What does a test check refer to?
- 100% verification of records
 - Only checking cash
 - Examination of selected transactions
 - Checking closing stock
36. Which type of auditor report does NOT exist?
- Audit report with an emphasis of matter paragraph
 - Unmodified opinion report
 - Simple report
 - Qualified report
37. In which year the Chartered Accountants Act was passed?
- 1947
 - 1948
 - 1949
 - 1950
38. The rights and duties of an auditor are covered under _____ of the Companies Act 2013.
- Section 153
 - Section 141
 - Section 128
 - Section 143
39. A duty of an auditor to verify whether loans and advances have been properly secured or not is referred to as _____.
- Statutory duties
 - Contractual duties
 - Certain duties imposed by legal or court decisions
 - Duties arising out of professional etiquette
40. Which of these statements is false?
- Detection and prevention of errors and fraud are secondary objectives.
 - Primary objective are also called contingency objective
 - The objectives of accounting can be classified into 2 parts: Primary objective and Secondary Objective
 - All of these

41. Which of the following enumerates the distinctive features of Management Audit?
- A. It is an appraisal of both policies and actions
 - B. It is preventive as well as creative check of cost accounting data
 - C. It is organisation oriented
 - D. It is dynamic and result oriented rather than simply procedure bound
 - E. It ensures the sound and healthy growth of business organisation

Choose the correct answer from the options given below:

- a) A, B, C only
- b) A, B, E only
- c) B, D, E only
- d) A, C, D, E only

42. Which of the following is the correct difference between a cash book and cash account?
- a) Cash Account is an account within general Ledger while cash book is a separate book of entry.
 - b) Cash account records both cash and bank transactions, whereas, Cash book records only Cash transactions
 - c) Cash Account is the first step of recording while cash book is prepared after journalising
 - d) Cash book is prepared by all firms whereas cash account not a general practice.

43. The statement which is prepared to reconcile the balance of Cashbook and Passbook is known as
- a) Profit Reconciliation Statement
 - b) Trial Balance
 - c) Both of the above
 - d) None of the above

44. Fixed cost Rs. 40,000, Variable cost Rs. 1,40,000, Sales Rs. 2,00,000. 10% Interest on loan of Rs. 1,00,000. What will be Combined leverage?
- a) 6
 - b) 3
 - c) 4
 - d) 2

45. What are the different types of liquidity ratios
- A. Interest coverage ratio
 - B. Current ratio
 - C. Inventory turnover ratio
 - D. Gross profit ratio
 - E. Acid test ratio

Choose the correct answer from the options given below:

- a) A & B only
- b) B & E only
- c) B & D only
- d) D & E only

46. If current ratio is 2.2: 1, liquidity ratio is 1.5: 1 and the net working capital is Rs. 36,000, then amount of Current Assets is
- a) Rs. 79,200
 - b) Rs. 30,000
 - c) Rs. 66,000
 - d) Rs. 25,200

47. Match the following:

List - A	List-B
a. P/V ratio x Sales value	i. Fixed cost value
b. P/V ratio x BEP sales	ii. Profit
c. P/V ratio x Margin of safety	iii. Variable cost ratio
d. 1-P/V ratio	iv. Contribution

- a) a - i, b - ii, c - iii, d - iv
- b) a - iv, b - i, c - ii, d - iii
- c) a - iii, b - iv, c - i, d - ii
- d) More than one of the above

48. Contingent liabilities are shown in:
- a) Balance Sheet assets side
 - b) Profit & Loss A/c
 - c) Notes to accounts
 - d) Trading A/c

49. Balance Sheet shows _____
- a) Financial performance
 - b) Financial position
 - c) Cash flow
 - d) Profitability

50. In ratio analysis, Current Ratio is calculated as:
- Current Assets ÷ Current Liabilities
 - Current Assets ÷ Fixed Assets
 - Fixed Assets ÷ Current Liabilities
 - Cash ÷ Current Liabilities
51. Quick Ratio excludes:
- Cash
 - Debtors
 - Bills Receivable
 - Inventory
52. Net Working Capital is:
- Current Assets – Current Liabilities
 - Current Assets + Current Liabilities
 - Fixed Assets – Current Liabilities
 - Total Assets – Liabilities
53. In cash flow statements, issue of shares is shown under:
- Operating Activities
 - Investing Activities
 - Financing Activities
 - None of these
54. If Average Stock = ₹50,000 and COGS = ₹2,50,000, Stock Turnover Ratio = ?
- 4 times
 - 5 times
 - 6 times
 - 8 times
55. Interest on Debentures is shown in P&L A/c under:
- Administrative Expenses
 - Selling Expenses
 - Finance Cost
 - Operating Income
56. The budget that is prepared first is called _____
- Sales Budget
 - Cash Budget
 - Production Budget
 - Master Budget
57. Zero-based budgeting starts from:
- Historical data
 - Forecasts only
 - Incremental costs
 - Zero base
58. In cost accounting, EOQ stands for:
- Economic Optimum Quantity
 - Equal Order Quantity
 - Economic Order Quantity
 - Equivalent Order Quantity
59. A bearer cheque can be:
- Transferred by endorsement only
 - Transferred by delivery only
 - Not transferred
 - Payable only to named person
60. Which type of audit is compulsory for banks?
- Internal Audit
 - Concurrent Audit
 - Management Audit
 - Statutory Audit
61. Capital employed is equal to:
- Fixed Assets – Current Liabilities
 - Net Profit + Depreciation
 - Current Assets – Current Liabilities
 - Share Capital + Reserves + Long-term Loans
62. Which one is not a function of management accounting?
- Recording of transactions
 - Cost control
 - Decision making
 - Budgeting
63. In India, accounting standards are issued by _____
- ICAI
 - SEBI
 - RBI
 - Ministry of Finance

64. An interim dividend can be declared by:
- Shareholders in AGM
 - Board of Directors
 - Central Government
 - Auditor
65. In case of amalgamation in the nature of merger, which method is used as per AS-14?
- Consolidation Method
 - Purchase Method
 - Equity Method
 - Pooling of Interest Method
66. Which financial statement reports "Other Comprehensive Income" as per Ind AS 1?
- Balance Sheet
 - Cash Flow Statement
 - Statement of Profit & Loss
 - Notes to Accounts
67. Deferred tax arises due to:
- Timing differences
 - Permanent differences
 - Valuation differences
 - Extraordinary items
68. According to Companies Act, 2013, which of the following is NOT a financial statement?
- Balance Sheet
 - Cash Flow Statement
 - Auditor's Report
 - Statement of Profit and Loss
69. Tax audit is conducted under which section?
- 44AA
 - 44AB
 - 80C
 - 143(3)
70. If current assets = ₹8,00,000, current liabilities = ₹4,00,000, inventory = ₹3,00,000, Quick Ratio = ?
- 2:1
 - 1.5:1
 - 1:1
 - 1.25:1
71. Which ratio is best to test short-term solvency?
- Debt-Equity Ratio
 - Return on Assets
 - Inventory Turnover Ratio
 - Current Ratio
72. If sales are ₹10,00,000, variable cost 60%, fixed cost ₹2,00,000, then P/V ratio is:
- 40%
 - 20%
 - 60%
 - 50%
73. A company purchased a machine for ₹5,00,000, useful life 5 years, residual value ₹50,000. Depreciation under straight-line method is:
- ₹1,00,000
 - ₹90,000
 - ₹1,25,000
 - ₹80,000
74. The main objective of cost audit is:
- Cost control and efficiency improvement
 - Detection of fraud
 - Ensuring financial reporting
 - Tax planning
75. Audit sampling technique where every nth item is selected is:
- Random Sampling
 - Stratified Sampling
 - Systematic Sampling
 - Cluster Sampling

Direction: 76 - 80: Read the instructions carefully and answer the questions that follows:

Eight friends Vandana, Aparna, Devika, Arunima, Charu, Nandita, Sagarika and Fatima went shopping.

1. Each of them bought shoes from 8 different brands – Puma, Reebok, Adidas, Bata, Nike, Woodland, Lee Cooper and Fila but not necessarily in the same order.
2. The colour of each pair of shoes was different - black, white, brown, pink, Green, grey, blue and purple but not necessarily in the same order.
3. Devika did not buy the purple colour shoes but shopped from Woodland.
4. Vandana and Charu did not buy brown shoes.
5. Vandana doesn't like Puma.
6. Fatima doesn't like Fila, but bought a pink pair of shoes.
7. Aparna's favourite colour is blue and she bought the shoes of her favourite colour.
8. Nandita shopped at Bata.
9. Arunima likes Adidas and bought her grey colour shoes from there.
10. The one who shopped at Reebok has brown shoes and the one who bought Green shoes shopped at Puma.
11. The one who likes Nike bought black shoes.
76. Which of the given sets is incorrect?
 - a) Charu - Bata - Green
 - b) Nandita - Bata - Purple
 - c) Devika - Woodland - White
 - d) Vandana - Nike - Black
77. Which brand shoes did Devika buy?
 - a) Fila
 - b) Nike
 - c) Woodland
 - d) Lee Cooper
78. If Fatima bought shoes from Lee Cooper. What was the colour of the shoes she bought?
 - a) Brown
 - b) Purple
 - c) Grey
 - d) Pink
79. Which of the below given pairs of shoe brands and their colour is correct?
 - a) Reebok - Black
 - b) Nike - Pink
 - c) Woodland - Green
 - d) Puma - Green
80. Which colour shoes did Arunima buy?
 - a) Black
 - b) Grey
 - c) Purple
 - d) Blue
81. Statements:

No clocks are watches.
No ornaments are clocks.

Conclusions:

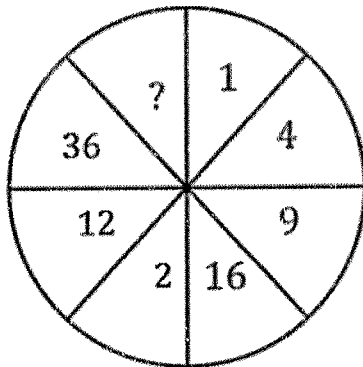
 1. Some watches are ornaments
 2. All ornaments are watches.
 - a) Only 1 follows
 - b) Only 2 follows
 - c) Both follow
 - d) Neither follows
82. If ' $P \times Q$ ' means P is brother of Q, ' $P \div Q$ ' means P is sister of Q, ' $P - Q$ ' means P is mother of Q, then ' $A \div B - C$ ' means?
 - a) A is sister of B, B is mother of C
 - b) A is mother of C
 - c) A is aunt of C
 - d) A is cousin of C
83. In a row of people Mayank is 8th from bottom. Pramod is 12 ranks above Mayank. If Pramod is 9th from top, then how many people are there in this row?
 - a) 28
 - b) 23
 - c) 26
 - d) 25
84. The ratio of present ages of A and B is 3 : 4. After four years their ages will be in ratio 11 : 13. What is present age (in years) of B?
 - a) 6.4
 - b) 4.8
 - c) 10.1
 - d) 14

85. Shakti runs 20m towards East and turns to right runs 10m and again turns to right, runs 9 m and turns to left, runs 5 m and then again turns left, runs 12m and finally turns left and runs 6m. In which direction is he facing now?
- a) South b) North
c) West d) East

86. Find the missing number from the given series:
10, 12, 22, 34, ?, 90
- a) 46 b) 60
c) 56 d) 76

87. Pointing towards a boy, a lady said, that boy is the brother of my husband is only daughter's daughter. "How is that lady's son related to that boy?"
- a) Father b) Uncle
c) Brother d) Son

88. What will replace the question mark?



- a) 80 b) 90
c) 85 d) 95
89. In a certain code language "CAGES" is written as "MZCXA". How is "WATER" written in that code language?
- a) VYQAM
b) SGWEB
c) QCPVR
d) LZPXU

90. A series is given with one term missing. Choose the correct alternative from the given ones that will complete the series.

Rajasthan, Madhya Pradesh, Maharashtra, ?

- a) Jammu Kashmir b) Uttar Pradesh
c) Assam d) Tamil Nadu

91. Which Ministry is responsible for the PM Vishwakarma Scheme?

- a) Ministry of Skill Development and Entrepreneurship
b) Ministry of Finance
c) Ministry of MSME
d) Ministry of Rural Development

92. India's first indigenous photonic radar has been developed by?

- a) Bharat Dynamics
b) BrahMos Aerospace
c) DRDO
d) Larsen & Toubro

93. Which state's tableau won the first prize in the states / UTs category at the Republic Day Parade 2025?

- a) Keral b) Maharashtra
c) Rajasthan d) Uttar Pradesh

94. Who inaugurated the Handloom conclave Manthan?

- a) Narendra Modi
b) Giriraj Singh
c) Piyush Goyal
d) Smriti Irani

95. Who will host the World Junior Shooting Championship 2028?

- a) India b) China
c) Australia d) USA

96. Which city will host the AI Action Summit 2025?

- a) New York b) Paris
c) Geneva d) Tokyo

97. How many individuals were honoured with the Padma Vibhushan Award in 2025?

- a) 4
- b) 5
- c) 7
- d) 6

98. Jitendra Pal Singh has recently been appointed as India's new Ambassador to which country?

- a) USA
- b) Germany
- c) France
- d) Israel

99. What is the second stealth frigate inducted under Project 17A by the Indian Navy?

- a) INS Samudragupta
- b) INS Pratap
- c) INS Shaurya
- d) INS Udaygiri

100. Who has been appointed as the new Chairperson of the National Medical Commission?

- a) Dr. Abhijat Sheth
- b) Dr. Soumya Swaminathan
- c) Dr. Harsh Vardhan
- d) Dr. Randeep Guleria

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