

PGCIL 01 Jul 2026 7 Posts

Participant ID	
Participant Name	
Test Center Name	
Test Date	01/07/2026
Test Time	5:00 PM - 7:00 PM
Subject	Junior Officer Trainee F and A

Section : Professional Knowledge Test

Q.1 Consider the following statements as per AS-11 regarding non-integral foreign operations and select the correct option.

Statement (i): Non-monetary items of a non-integral foreign operation are translated at the historical rate of original transaction.

Statement (ii): Translation difference arising on consolidation is recognised directly in the Profit & Loss Account of the parent.

Ans ✓ 1. Statements (i) and (ii) are absolutely incorrect.

✗ 2. Statement (i) is incorrect and (ii) is correct.

✗ 3. Statement (i) is correct and (ii) is incorrect.

✗ 4. Statements (i) and (ii) are absolutely correct.

Question ID : 4410091959291

Option 1 ID : 4410097717714

Option 2 ID : 4410097717716

Option 3 ID : 4410097717715

Option 4 ID : 4410097717713

Chosen Option : 2

Q.2 A sole proprietor runs a trading business and receives Rs.20,000 as interest from fixed deposits in the business account. Under which head should this interest income be taxed, considering it is not derived directly from the business activity?

Ans ✗ 1. Profits and gains of business or profession

✗ 2. Income from house property

✗ 3. Capital gains

✓ 4. Income from other sources

Question ID : 4410091959467

Option 1 ID : 4410097718401

Option 2 ID : 4410097718402

Option 3 ID : 4410097718404

Option 4 ID : 4410097718403

Chosen Option : 4

Q.3 Which statement best describes an integral system of accounting?

- Ans
- ☐ 1. It maintains separate ledgers for cost and financial data
 - ☐ 2. It requires periodic reconciliation between two separate books
 - ☒ 3. It combines financial and cost accounts in one set of books
 - ☐ 4. It uses only cost accounts for all business transactions

Question ID : 4410091958702

Option 1 ID : 4410097715417

Option 2 ID : 4410097715419

Option 3 ID : 4410097715418

Option 4 ID : 4410097715420

Chosen Option : 1

Q.4 What is the maximum period within which a company must register a charge created on its assets with the Registrar under the Companies Act 2013?

- Ans
- ☐ 1. 60 days from the date of creation of charge
 - ☐ 2. 15 days from the date of creation of charge
 - ☒ 3. 30 days from the date of creation of charge
 - ☐ 4. 45 days from the date of creation of charge

Question ID : 4410091957150

Option 1 ID : 4410097709324

Option 2 ID : 4410097709323

Option 3 ID : 4410097709325

Option 4 ID : 4410097709322

Chosen Option : 1

Q.5 A dependent branch sells goods for both cash and credit. The head office bills all inventory at cost plus a fixed markup. Which system should the head office use to automatically detect inventory shortages and determine the branch's true gross profit?

- Ans
- ☐ 1. Wholesale Branch System
 - ☒ 2. Stock and Debtors System
 - ☐ 3. Final Accounts System
 - ☐ 4. Debtors System

Question ID : 4410091992769

Option 1 ID : 4410097848655

Option 2 ID : 4410097848656

Option 3 ID : 4410097848654

Option 4 ID : 4410097848653

Chosen Option : 2

Q.6 In closing old firm's books, the balance of Revaluation Account is transferred to partners' capital accounts in which ratio?

- Ans** ☒ 1. profit sharing ratio only
☒ 2. capital ratio of partners
☒ 3. arbitrary ratio decided later
☒ 4. equal ratio of partners

Question ID : 4410091985599
 Option 1 ID : 4410097820615
 Option 2 ID : 4410097820614
 Option 3 ID : 4410097820616
 Option 4 ID : 4410097820613
 Chosen Option : 2

Q.7 Consider the following statements regarding the definition of "Goods" under Section 2(22) of the Customs Act and the two fundamental aspects required for anything to be classified as goods:

- (I) Goods include vessels, aircraft, vehicles and stores.
 (II) Goods must satisfy both moveability and marketability tests.
 (III) Currency and negotiable instruments are excluded from goods.
 (IV) Baggage and any other movable property are included.
 Identify the statement/s that is/are incorrect?

- Ans** ☒ 1. Statements I and II are incorrect
☒ 2. Statement II and IV are incorrect
☒ 3. Statement IV is incorrect
☒ 4. Statement III is incorrect

Question ID : 4410091989078
 Option 1 ID : 4410097834088
 Option 2 ID : 4410097834089
 Option 3 ID : 4410097834091
 Option 4 ID : 4410097834090
 Chosen Option : 3

Q.8 A contract is made for the sale of 500 bags of wheat to be supplied from a larger bulk in a warehouse. Before the 500 bags are identified or separated from the bulk, the warehouse is destroyed by fire without fault of either party. Under the Sale of Goods Act, 1930, who bears the loss?

- Ans** ☒ 1. Seller bears the loss as the goods are unascertained
☒ 2. Both seller and buyer share the loss equally
☒ 3. Buyer bears the loss from contract date
☒ 4. Buyer must pay if price is already paid

Question ID : 4410091957849
 Option 1 ID : 4410097712034
 Option 2 ID : 4410097712036
 Option 3 ID : 4410097712035
 Option 4 ID : 4410097712037
 Chosen Option : 2

Q.9 A consignor sends goods costing ₹1,00,000 to a consignee, incurring ₹2,000 as freight and ₹ 3,000 as insurance. At year-end, goods costing ₹25,000 remain unsold with the consignee. What is the value of unsold stock to be shown in the consignor's books?

Ans ✓ 1. ₹ 26,250

✗ 2. ₹ 25,625

✗ 3. ₹ 25,750

✗ 4. ₹ 25,500

Question ID : 4410091950209
Option 1 ID : 4410097681930
Option 2 ID : 4410097681928
Option 3 ID : 4410097681931
Option 4 ID : 4410097681929
Chosen Option : 1

Q.10 Which international standards does the Accounting Standards Board (ASB) consider while framing Accounting Standards in India?

Ans ✗ 1. Financial Accounting Standards Authority Norms

✓ 2. International Accounting Standards / IFRS

✗ 3. Generally Accepted Accounting Principles (GAAP)

✗ 4. United Nations Accounting and Reporting Standards

Question ID : 4410091957714
Option 1 ID : 4410097711500
Option 2 ID : 4410097711499
Option 3 ID : 4410097711498
Option 4 ID : 4410097711501
Chosen Option : 3

Q.11 Which instrument is considered a debt instrument under the Companies Act, 2013?

Ans ✗ 1. Equity share

✓ 2. Debenture

✗ 3. Warrant

✗ 4. Preference share

Question ID : 4410091961511
Option 1 ID : 4410097726474
Option 2 ID : 4410097726471
Option 3 ID : 4410097726473
Option 4 ID : 4410097726472
Chosen Option : 2

Q.12 What is the minimum retention period for books of account as specified by the Companies Act, 2013?

- Ans ☒ 1. Eight years
☐ 2. Five years
☐ 3. Three years
☐ 4. Ten years

Question ID : 4410091961827
Option 1 ID : 4410097727737
Option 2 ID : 4410097727736
Option 3 ID : 4410097727738
Option 4 ID : 4410097727735
Chosen Option : 1

Q.13 What is the minimum notice period required for convening an Annual General Meeting under Section 101 of the Companies Act, 2013?

- Ans ☐ 1. 30 days
☐ 2. 14 days
☒ 3. 21 clear days
☐ 4. 7 clear days

Question ID : 4410091956140
Option 1 ID : 4410097705304
Option 2 ID : 4410097705305
Option 3 ID : 4410097705302
Option 4 ID : 4410097705303
Chosen Option : 4

Q.14 Which conceptual weakness of the profit maximization objective limits its suitability as a decision criterion when compared with shareholders' wealth maximization?

- Ans ☒ 1. It disregards both the timing and risk profile of earnings
☐ 2. It is based on discounted cash flow valuation techniques
☐ 3. It aligns managerial decisions directly with market price maximization
☐ 4. It explicitly incorporates variability and uncertainty of returns

Question ID : 4410092057589
Option 1 ID : 4410098100631
Option 2 ID : 4410098100632
Option 3 ID : 4410098100633
Option 4 ID : 4410098100630
Chosen Option : 2

Q.15 A higher P/E ratio could indicate that the company's stock is over-valued or investors are expecting which outcome in the future?

- Ans
- ☒ 1. Reduction in dividend payout
 - ☒ 2. Declining profitability in operations
 - ☒ 3. Liquidation of company's assets
 - ☒ 4. High growth rates in future

Question ID : 4410091981608
 Option 1 ID : 4410097805252
 Option 2 ID : 4410097805250
 Option 3 ID : 4410097805253
 Option 4 ID : 4410097805251
 Chosen Option : 4

Q.16 A manufacturing firm allocated the full cost of machine repairs to the Assembly Department, even though the repairs benefited both Assembly and Packaging. What is the likely accounting error?

- Ans
- ☒ 1. Allocation was used instead of apportionment for a shared cost
 - ☒ 2. The cost should have been excluded from overheads
 - ☒ 3. Apportionment was used instead of allocation for a direct cost
 - ☒ 4. The repairs should have been classified as a direct material cost

Question ID : 4410091949705
 Option 1 ID : 4410097680201
 Option 2 ID : 4410097680199
 Option 3 ID : 4410097680200
 Option 4 ID : 4410097680198
 Chosen Option : 3

Q.17 If a company enters into a contract outside its Memorandum of Association, what is the legal consequence under the Doctrine of Ultra Vires?

- Ans
- ☒ 1. The contract may be enforced if a court grants special permission.
 - ☒ 2. The contract is valid if shareholders later ratify it.
 - ☒ 3. The contract becomes valid if directors approve it by majority.
 - ☒ 4. The contract is void and unenforceable by or against the company.

Question ID : 4410091955872
 Option 1 ID : 4410097704232
 Option 2 ID : 4410097704230
 Option 3 ID : 4410097704233
 Option 4 ID : 4410097704231
 Chosen Option : 4

Q.18 Which statutory authority is responsible for the administration of the Employees' State Insurance Act, 1948?

- Ans ☒ 1. Employees' State Insurance Corporation
- ☐ 2. Employees Welfare Fund Board
- ☐ 3. Industrial Disputes Board
- ☐ 4. Provident Fund Commission

Question ID : 4410091960004
Option 1 ID : 4410097720491
Option 2 ID : 4410097720489
Option 3 ID : 4410097720490
Option 4 ID : 4410097720492
Chosen Option : 1

Q.19 Under the Factories Act, 1948, which official is primarily responsible for the health, safety, and welfare of workers in a factory?

- Ans ☒ 1. Occupier
- ☐ 2. Inspector
- ☐ 3. Manager
- ☐ 4. Supervisor

Question ID : 4410091959236
Option 1 ID : 4410097717495
Option 2 ID : 4410097717494
Option 3 ID : 4410097717493
Option 4 ID : 4410097717496
Chosen Option : 3

Q.20 When the output of one process is transferred to the subsequent process at market value or cost plus a certain profit margin rather than at actual cost, the resulting difference between cost and transfer price is termed as _____.

- Ans ☐ 1. joint product apportionment
- ☒ 2. inter-process profits
- ☐ 3. differential costing margins
- ☐ 4. process conversion costs

Question ID : 4410091981567
Option 1 ID : 4410097805089
Option 2 ID : 4410097805086
Option 3 ID : 4410097805088
Option 4 ID : 4410097805087
Chosen Option : 1

Q.21 A company manufactures garments and incurs the following costs for one batch: Fabric ₹10,000, Stitching wages ₹4,000, Factory supervisor salary ₹3,000, Packing material (Primary) ₹ 1,000. What is the total factory cost?

- Ans
- ☒ 1. ₹14,000
 - ☒ 2. ₹17,000
 - ☒ 3. ₹18,000
 - ☒ 4. ₹15,000

Question ID : 4410091949709
Option 1 ID : 4410097680211
Option 2 ID : 4410097680210
Option 3 ID : 4410097680212
Option 4 ID : 4410097680213
Chosen Option : 3

Q.22 Why is the split-off point important in joint product costing?

- Ans
- ☒ 1. Because production automatically stops at this point
 - ☒ 2. Because joint costs are incurred only up to this stage
 - ☒ 3. Because all selling expenses arise before this point
 - ☒ 4. Because direct labour ceases after this stage

Question ID : 4410091971634
Option 1 ID : 4410097765836
Option 2 ID : 4410097765834
Option 3 ID : 4410097765833
Option 4 ID : 4410097765835
Chosen Option : 2

Q.23 Which document outlines the internal regulations for the management of a company as per the Companies Act, 2013?

- Ans
- ☒ 1. Articles of Association
 - ☒ 2. Memorandum of Association
 - ☒ 3. Share Certificate
 - ☒ 4. Certificate of Incorporation

Question ID : 4410091956129
Option 1 ID : 4410097705258
Option 2 ID : 4410097705261
Option 3 ID : 4410097705260
Option 4 ID : 4410097705259
Chosen Option : 1

Q.24 According to the classification criteria for non-company (non-corporate) entities in India, which specific financial threshold identifies a Level II (Small and Medium Sized) entity, regarding its annual turnover?

- Ans ☒ 1. Having a turnover that exceeds Rs. 10 crores but remains below the limit of Rs. 100 crores during the previous year.
- ☒ 2. Having a turnover that exceeds Rs. 50 crores but remains below the limit of Rs. 250 crores during the previous year.
- ☒ 3. Having a turnover that exceeds RS. 25 crores but remains below the limit of Rs. 150 crores during the previous year.
- ☒ 4. Having a turnover that exceeds Rs. 5 crores but remains below the limit of Rs. 50 crores during the previous year.

Question ID : 4410091949631
Option 1 ID : 4410097679903
Option 2 ID : 4410097679902
Option 3 ID : 4410097679905
Option 4 ID : 4410097679904
Chosen Option : 4

Q.25 Who is liable to pay GST in the case of a reverse charge mechanism?

- Ans ☒ 1. The supplier of goods or services
- ☒ 2. The recipient of goods or services
- ☒ 3. Both supplier and recipient equally
- ☒ 4. The government

Question ID : 4410091950965
Option 1 ID : 4410097684909
Option 2 ID : 4410097684907
Option 3 ID : 4410097684906
Option 4 ID : 4410097684908
Chosen Option : 2

Q.26 What is a key feature of vesting compensated absences as per AS 15 employee benefits?

- Ans ☒ 1. Leave expires at the end of each year
- ☒ 2. Leave cannot be carried forward later
- ☒ 3. Leave is always unpaid to employees
- ☒ 4. Cash is paid for unused leave on exit

Question ID : 4410091971373
Option 1 ID : 4410097764821
Option 2 ID : 4410097764820
Option 3 ID : 4410097764822
Option 4 ID : 4410097764819
Chosen Option : 2

Q.27 A standard-setting board receives feedback indicating that a proposed standard may negatively affect comparability across entities. Which action should the board take to address this feedback?

- Ans ☒ 1. Proceed and address concerns through a post-implementation review
- ☒ 2. Revise the proposal to enhance comparability before finalization
- ☒ 3. Delay implementation until further research is done
- ☒ 4. Issue the standard unchanged and monitor later

Question ID : 4410091958157

Option 1 ID : 4410097713251

Option 2 ID : 4410097713253

Option 3 ID : 4410097713252

Option 4 ID : 4410097713250

Chosen Option : 2

Q.28 An employee resigns after 4 years of continuous service. Is she eligible to withdraw the full amount from her Employees Provident Fund account under the Act?

- Ans ☒ 1. She cannot withdraw any amount until she reaches the age of 58 or completes 10 years of service.
- ☒ 2. She can withdraw the full balance (employee and employer shares) after 60 days of unemployment, but the amount will be subject to TDS.
- ☒ 3. She can withdraw the full amount tax-free, as the 5-year rule only applies to the Pension (EPS) component.
- ☒ 4. She can withdraw her own contribution but must forfeit the employer's contribution as she served less than 5 years.

Question ID : 4410091959595

Option 1 ID : 4410097718897

Option 2 ID : 4410097718899

Option 3 ID : 4410097718900

Option 4 ID : 4410097718898

Chosen Option : 4

Q.29 A company purchased debentures as current investments at a premium. At the end of the financial year, the fair value of these debentures is found to be lower than their cost. According to AS 13, at what value should these be reported in the financial statements?

- Ans ☒ 1. Original cost
- ☒ 2. Face value
- ☒ 3. Cost plus premium
- ☒ 4. Fair value

Question ID : 4410091949639

Option 1 ID : 4410097679936

Option 2 ID : 4410097679937

Option 3 ID : 4410097679934

Option 4 ID : 4410097679935

Chosen Option : 3

Q.30 A holder in due course under the Negotiable Instruments Act, 1881, enjoys which of the following privileges?

- Ans
- ☒ 1. Is exempt from the requirement of stamping the instrument
 - ☒ 2. Can enforce the payment despite fraud by a prior party
 - ☒ 3. Can alter the date of maturity on the instrument lawfully
 - ☒ 4. Is automatically a party to all previous endorsements

Question ID : 4410091959156
Option 1 ID : 4410097717185
Option 2 ID : 4410097717187
Option 3 ID : 4410097717186
Option 4 ID : 4410097717188
Chosen Option : 4

Q.31 A fire destroys part of the branch stock. If the stock on the date of fire was valued at ₹50,000, the insurance policy covers 80% of stock value, and the salvage value is ₹5,000, what is the amount of claim to be lodged?

- Ans
- ☒ 1. ₹45,000
 - ☒ 2. ₹40,000
 - ☒ 3. ₹50,000
 - ☒ 4. ₹36,000

Question ID : 4410091950244
Option 1 ID : 4410097682064
Option 2 ID : 4410097682067
Option 3 ID : 4410097682065
Option 4 ID : 4410097682066
Chosen Option : 1

Q.32 A not-for-profit organization receives a grant specifically for constructing a new building. In which section of the Receipts and Payments Account should this grant be recorded?

- Ans
- ☒ 1. It should be recorded as a capital receipt under receipts.
 - ☒ 2. It should be recorded as a capital payment under payments.
 - ☒ 3. It should be recorded as a revenue receipt under receipts.
 - ☒ 4. It should be recorded as a revenue payment under payments.

Question ID : 4410091959267
Option 1 ID : 4410097717620
Option 2 ID : 4410097717619
Option 3 ID : 4410097717618
Option 4 ID : 4410097717617
Chosen Option : 1

Q.33 Which of the following is a key assumption of the Modigliani-Miller capital structure irrelevance theorem?

- Ans ☒ 1. Investors have symmetrical information and homogeneous expectations.
- ☐ 2. Dividend payout ratios must remain strictly zero for all active firms.
- ☐ 3. Corporations can borrow funds at lower rates than individual investors.
- ☐ 4. Significant transaction costs exist for buying and selling securities.

Question ID : 4410092057876

Option 1 ID : 4410098101508

Option 2 ID : 4410098101509

Option 3 ID : 4410098101506

Option 4 ID : 4410098101507

Chosen Option : 1

Q.34 An auditor has identified significant doubts about an entity's ability to continue as a going concern, but management has disclosed adequate information in the financial statements. Which type of audit opinion is most appropriate under SA 570?

- Ans ☐ 1. Express an adverse opinion regarding going concern
- ☐ 2. Express an unmodified opinion with no reference to going concern
- ☐ 3. Express a qualified opinion due to uncertainty
- ☒ 4. Express an unmodified opinion with an emphasis of matter paragraph

Question ID : 4410091958777

Option 1 ID : 4410097715716

Option 2 ID : 4410097715715

Option 3 ID : 4410097715714

Option 4 ID : 4410097715713

Chosen Option : 4

Q.35 A seller sells goods to buyer A, but before delivery sells the same goods to buyer B who purchases in good faith and without notice. Who gets a valid title under the Sale of Goods Act 1930?

- Ans ☐ 1. Both buyers have equal claim to the goods
- ☒ 2. Buyer B, due to good faith purchase
- ☐ 3. The seller retains title until delivery to either buyer
- ☐ 4. Buyer A, as property is passed at first contract

Question ID : 4410091957847

Option 1 ID : 4410097712027

Option 2 ID : 4410097712029

Option 3 ID : 4410097712026

Option 4 ID : 4410097712028

Chosen Option : 4

Q.36 If an individual transfers an asset to his wife without adequate consideration, and the asset generates income, how is this income treated under the clubbing provisions of the Income Tax Act 1961?

- Ans** ☒ 1. The income is clubbed with the income of the transferor husband
- ☐ 2. The income is taxed in the hands of the wife
- ☐ 3. The income is exempt from tax for both spouses
- ☐ 4. The income is clubbed with the income of any other relative

Question ID : 4410091985005
 Option 1 ID : 4410097818501
 Option 2 ID : 4410097818500
 Option 3 ID : 4410097818502
 Option 4 ID : 4410097818499
 Chosen Option : 2

Q.37 A and B are partners in Firm M; C and D are partners in Firm N. If both firms amalgamate to form Firm P and goodwill is to be adjusted in the books, which approach correctly records goodwill when the new firm's partners bring in cash for their share of goodwill?

- Ans** ☒ 1. Credit cash received for goodwill to old partners in sacrificing ratio
- ☐ 2. Credit cash received for goodwill to old partners in gaining ratio
- ☐ 3. Credit cash received for goodwill to all partners equally
- ☐ 4. Credit cash received for goodwill to new partners equally

Question ID : 4410091959314
 Option 1 ID : 4410097717805
 Option 2 ID : 4410097717808
 Option 3 ID : 4410097717807
 Option 4 ID : 4410097717806
 Chosen Option : 1

Q.38 A company wishes to accept deposits from its members exceeding the prescribed limit. Which of the following is essential under the Companies Act, 2013?

- Ans** ☐ 1. Passing a Board Resolution only
- ☒ 2. Passing a Special Resolution
- ☐ 3. Passing an Ordinary Resolution
- ☐ 4. Approval of the Central Government

Question ID : 4410091961665
 Option 1 ID : 4410097727091
 Option 2 ID : 4410097727093
 Option 3 ID : 4410097727092
 Option 4 ID : 4410097727094
 Chosen Option : 4

Q.39 What is the main principle of the accrual accounting concept?

- Ans
- ☒ 1. Assets are recorded only after legal ownership is transferred
 - ☒ 2. Transactions are recorded only when cash is received or paid
 - ☒ 3. Revenues and expenses are recognized when they are earned or incurred
 - ☒ 4. Only non-cash transactions are recorded in accounting books

Question ID : 4410091985217
Option 1 ID : 4410097819156
Option 2 ID : 4410097819154
Option 3 ID : 4410097819153
Option 4 ID : 4410097819155
Chosen Option : 3

Q.40 A donation received for constructing a new building should be shown in which section of the financial statements of a not-for-profit organization?

- Ans
- ☒ 1. Income side of the Income and Expenditure Account
 - ☒ 2. Liabilities side of the Balance Sheet as a capital fund
 - ☒ 3. Assets side of the Balance Sheet as a fixed asset
 - ☒ 4. Revenue side of the Receipt and Payment Account

Question ID : 4410092013360
Option 1 ID : 4410097928050
Option 2 ID : 4410097928047
Option 3 ID : 4410097928049
Option 4 ID : 4410097928048
Chosen Option : 3

Q.41 A consignment is converted into a joint venture after part of the goods have been sold. How should the profits from sales made prior to conversion be treated in the accounts?

- Ans
- ☒ 1. Profits from sales before conversion are credited to the consignor only
 - ☒ 2. Profits are apportioned between consignor and consignee based on goods sold
 - ☒ 3. Profits from sales before conversion are credited to the consignee only
 - ☒ 4. All profits are shared equally from the start of the consignment

Question ID : 4410091959239
Option 1 ID : 4410097717508
Option 2 ID : 4410097717505
Option 3 ID : 4410097717506
Option 4 ID : 4410097717507
Chosen Option : 1

Q.42 A partnership firm has the following details for the assessment year:
Speculation loss Rs.1,00,000 (from previous year carried forward), Speculation gain Rs.40,000, Business income Rs.1,20,000, Long-term capital gain Rs.90,000.
How much speculation loss will be carried forward to the next year?

- Ans**
- ☒ 1. None of the speculation losses will be carried forward
 - ☒ 2. Rs.1,00,000 will be carried forward to the next year
 - ☒ 3. Rs.40,000 will be carried forward to the next year
 - ☒ 4. Rs.60,000 will be carried forward to the next year

Question ID : 4410091959510
Option 1 ID : 4410097718566
Option 2 ID : 4410097718565
Option 3 ID : 4410097718567
Option 4 ID : 4410097718568
Chosen Option : 4

Q.43 Which statement best distinguishes integrated accounting from non-integrated accounting?

- Ans**
- ☒ 1. Integrated accounting combines financial and cost records in one system
 - ☒ 2. Integrated accounting is used only by government entities
 - ☒ 3. Non-integrated accounting eliminates cost accounting completely
 - ☒ 4. Non-integrated accounting does not maintain any ledgers

Question ID : 4410091971632
Option 1 ID : 4410097765825
Option 2 ID : 4410097765827
Option 3 ID : 4410097765826
Option 4 ID : 4410097765828
Chosen Option : 2

Q.44 A department leases equipment for 5 years at a cost of ₹1,00,000, with a residual value of ₹10,000. What is the annual depreciation expense using straight-line method?

- Ans**
- ☒ 1. ₹15,000 per year
 - ☒ 2. ₹18,000 per year
 - ☒ 3. ₹20,000 per year
 - ☒ 4. ₹22,000 per year

Question ID : 4410091950237
Option 1 ID : 4410097682046
Option 2 ID : 4410097682044
Option 3 ID : 4410097682045
Option 4 ID : 4410097682047
Chosen Option : 2

Q.45 A company receives land as a government grant free of cost for setting up a factory in a backward area. As per AS 12, what is the mandatory accounting treatment for this non-monetary grant?

- Ans
- ☒ 1. No accounting entry is required as no cash consideration was paid.
 - ☒ 2. Record the land at its fair market value and credit it to Deferred Government Grants.
 - ☒ 3. Record the land at a nominal value in the books.
 - ☒ 4. Record the land at its fair market value and credit it to Capital Reserve.

Question ID : 4410091970416

Option 1 ID : 4410097761128

Option 2 ID : 4410097761126

Option 3 ID : 4410097761127

Option 4 ID : 4410097761125

Chosen Option : 3

Q.46 Under the provisions for calculating diluted earnings per share (EPS), how should an entity handle the net profit or loss attributable to ordinary equity shareholders?

- Ans
- ☒ 1. It must be reduced proportionally by the cumulative research and development expenditures incurred over that term.
 - ☒ 2. It must be adjusted for income or expenses arising from dilutive potential shares, net of any related tax effects.
 - ☒ 3. It must be multiplied by the total aggregate quantity of potentially dilutive equity instruments for a given year.
 - ☒ 4. It must be substituted entirely with the net cash flows generated from corporate operating activities per quarter.

Question ID : 4410092057568

Option 1 ID : 4410098100549

Option 2 ID : 4410098100547

Option 3 ID : 4410098100546

Option 4 ID : 4410098100548

Chosen Option : 2

Q.47 Under the Companies Act, 2013, who is primarily responsible for maintaining statutory registers?

- Ans
- ☒ 1. Director
 - ☒ 2. Auditor
 - ☒ 3. Shareholder
 - ☒ 4. Company Secretary

Question ID : 4410091956131

Option 1 ID : 4410097705267

Option 2 ID : 4410097705269

Option 3 ID : 4410097705268

Option 4 ID : 4410097705266

Chosen Option : 4

Q.48 Which of the following is a key criterion for an activity to qualify as a 'supply' under GST law?

- Ans**
- ☒ 1. It must be scheduled at the end of the month
 - ☒ 2. It must occur only within a single state
 - ☒ 3. It must always be made by a registered person
 - ☒ 4. It must be made for a consideration

Question ID : 4410091959541
 Option 1 ID : 4410097718682
 Option 2 ID : 4410097718683
 Option 3 ID : 4410097718684
 Option 4 ID : 4410097718681
 Chosen Option : 4

Q.49 If two companies have identical operating income but different levels of financial leverage, how will a 5% increase in EBIT impact their net income?

- Ans**
- ☒ 1. The company with higher financial leverage will see a larger percentage increase in net income
 - ☒ 2. Both companies will have the same percentage increase in net income
 - ☒ 3. Financial leverage will not affect the percentage change in net income
 - ☒ 4. The company with lower financial leverage will see a larger percentage increase in net income

Question ID : 4410091950181
 Option 1 ID : 4410097681814
 Option 2 ID : 4410097681812
 Option 3 ID : 4410097681813
 Option 4 ID : 4410097681815
 Chosen Option : 1

Q.50 What is the main purpose of an audit programme in auditing?

- Ans**
- ☒ 1. Obtain sufficient appropriate audit evidence
 - ☒ 2. Ensure faster completion without documentation
 - ☒ 3. Eliminate audit risk completely
 - ☒ 4. Replace audit planning

Question ID : 4410091972634
 Option 1 ID : 4410097769562
 Option 2 ID : 4410097769563
 Option 3 ID : 4410097769561
 Option 4 ID : 4410097769560
 Chosen Option : 1

Q.51 Which of the following is an example of direct employee cost in a manufacturing company?

- Ans ☒ 1. Wages paid to assembly line workers
- ☐ 2. Remuneration for security personnel
- ☐ 3. Salary of canteen staff
- ☐ 4. Wages paid to cleaning crew

Question ID : 4410091949701
Option 1 ID : 4410097680183
Option 2 ID : 4410097680185
Option 3 ID : 4410097680184
Option 4 ID : 4410097680182
Chosen Option : 1

Q.52 Which authority is primarily responsible for regulating foreign exchange transactions under the Foreign Exchange Management Act, 1999?

- Ans ☐ 1. Securities and Exchange Board of India
- ☐ 2. Insurance Regulatory and Development Authority
- ☐ 3. Ministry of Corporate Affairs
- ☒ 4. Reserve Bank of India

Question ID : 4410091957229
Option 1 ID : 4410097709626
Option 2 ID : 4410097709627
Option 3 ID : 4410097709629
Option 4 ID : 4410097709628
Chosen Option : 4

Q.53 Under the Goods and Services Tax, when goods are delivered to a recipient on the instruction of a third person, whose principal place of business is generally treated as the place of supply?

- Ans ☐ 1. Principal place of business of actual recipient only
- ☐ 2. Location of warehouse where goods are stored
- ☐ 3. Principal place of business of transporter
- ☒ 4. Principal place of business of such third person

Question ID : 4410091975182
Option 1 ID : 4410097779609
Option 2 ID : 4410097779610
Option 3 ID : 4410097779611
Option 4 ID : 4410097779608
Chosen Option : 1

Q.54 A group of entrepreneurs wants to set up a company for charitable purposes with limited liability and no intention of sharing profits among members. Which type of company structure should they choose under Company Law?

Ans ☒ 1. Section 8 company

☒ 2. Unlimited Company

☒ 3. Public company

☒ 4. Private company

Question ID : 4410091954139

Option 1 ID : 4410097697399

Option 2 ID : 4410097697401

Option 3 ID : 4410097697400

Option 4 ID : 4410097697398

Chosen Option : 1

Q.55 When a company changes its method of inventory valuation from FIFO to weighted average, which of the following disclosures is required under Accounting Standard 1?

Ans ☒ 1. The nature, reason, and effect of the change in policy

☒ 2. A statement that a change has occurred, without further details

☒ 3. A summary of past financial statements under the old method

☒ 4. The new method adopted and its effective date only

Question ID : 4410091958271

Option 1 ID : 4410097713708

Option 2 ID : 4410097713707

Option 3 ID : 4410097713706

Option 4 ID : 4410097713709

Chosen Option : 1

Q.56 When accounting for short-term employee benefits under Accounting Standard 15, how are unpaid but accrued benefits at the reporting date recognized?

Ans ☒ 1. Disclosed only in the notes to accounts

☒ 2. Recognized only when actually paid

☒ 3. As a non-current liability in the financial statements

☒ 4. As a current liability in the financial statements

Question ID : 4410091958363

Option 1 ID : 4410097714067

Option 2 ID : 4410097714065

Option 3 ID : 4410097714068

Option 4 ID : 4410097714066

Chosen Option : 2

Q.57 Consider the following statements regarding Tax Deducted at Source (TDS) under the Income Tax Act, 1961:

1. An Individual or HUF is exempt from the requirement to deduct TDS under Section 194C if the sum is credited or paid exclusively for personal purposes, regardless of their turnover or tax audit status.

2. Under Section 194J, the statutory rate of TDS for "Fees for Technical Services" (not being professional services) is 2%, while for "Fees for Professional Services," it is generally 10%.

3. For payments covered under Sections 194C and 194J, tax must be deducted at the time of credit of such sum to the account of the payee or at the time of payment (by any mode), whichever is earlier.

4. TDS under the aforementioned sections is mandatory only at the time of actual cash disbursement or cheque issuance.

Which of the above statements are correct?

- Ans
- ☒ 1. 1 and 2 only
 - ☒ 2. 3 and 4 only
 - ☒ 3. 2 and 4 only
 - ☒ 4. 1, 2, and 3 only

Question ID : 4410091984875
Option 1 ID : 4410097818015
Option 2 ID : 4410097818017
Option 3 ID : 4410097818016
Option 4 ID : 4410097818018
Chosen Option : 4

Q.58 Under the Income Tax Act 1961, clubbing of income provisions primarily apply when income is transferred to which of the following persons?

- Ans
- ☒ 1. Sibling with any consideration
 - ☒ 2. Spouse without adequate consideration
 - ☒ 3. Parent irrespective of consideration
 - ☒ 4. Unrelated friend with adequate consideration

Question ID : 4410091959477
Option 1 ID : 4410097718437
Option 2 ID : 4410097718440
Option 3 ID : 4410097718439
Option 4 ID : 4410097718438
Chosen Option : 2

Q.59 Which statement correctly distinguishes Safeguard Duty from Protective Duty?

- Ans ☒ 1. Safeguard Duty requires proof of foreign state subsidy; Protective Duty requires evidence of market dumping.
- ☒ 2. Safeguard Duty is imposed as a permanent trade measure; Protective Duty is strictly a temporary intervention.
- ☒ 3. Safeguard Duty protects against sudden import injury; Protective Duty supports domestic industries generally.
- ☒ 4. Safeguard Duty is levied exclusively on subsidized goods; Protective Duty targets illegally dumped products.

Question ID : 4410091983995

Option 1 ID : 4410097814542

Option 2 ID : 4410097814541

Option 3 ID : 4410097814544

Option 4 ID : 4410097814543

Chosen Option : 2

Q.60 Shree Ram Limited purchased goods worth Rs. 40 lakhs in October 2025. By 31st March 2026, 75% of the stock had been sold. The remaining closing stock has an expected sale value of Rs. 11 lakhs, with a selling commission of 10% payable to the agent on sale. The company intends to disclose the closing stock at Rs. 10 lakhs in its financial statements. As per AS-2 (Valuation of Inventories), what is the correct value of closing stock to be disclosed as at 31st March 2026?

- Ans ☒ 1. Rs. 9.00 lakhs
- ☒ 2. Rs. 10.00 lakhs
- ☒ 3. Rs. 9.90 lakhs
- ☒ 4. Rs. 11.00 lakhs

Question ID : 4410091957722

Option 1 ID : 4410097711533

Option 2 ID : 4410097711530

Option 3 ID : 4410097711532

Option 4 ID : 4410097711531

Chosen Option : 3

Q.61 According to the Employees Provident Funds and Miscellaneous Provisions Act, 1952, which category of employees is excluded from the definition of 'employee' for the purpose of provident fund benefits?

- Ans ☒ 1. Temporary employees on probation
- ☒ 2. Casual workers employed on daily wages
- ☒ 3. Apprentices engaged under the Apprentices Act, 1961
- ☒ 4. Contract workers engaged through an agency

Question ID : 4410091959591

Option 1 ID : 4410097718883

Option 2 ID : 4410097718881

Option 3 ID : 4410097718884

Option 4 ID : 4410097718882

Chosen Option : 3

Q.62 Which of the following most accurately describes the complete scope of SA 570 as a Standard on Auditing?

- Ans ☒ 1. Assessing going concern and its impact on auditor's report
- ☐ 2. Obtaining audit evidence and forming opinion on internal controls
- ☐ 3. Evaluating fraud risk and reporting material misstatements found
- ☐ 4. Determining materiality levels and planning the audit procedures

Question ID : 4410091981598
 Option 1 ID : 4410097805211
 Option 2 ID : 4410097805213
 Option 3 ID : 4410097805210
 Option 4 ID : 4410097805212
 Chosen Option : 1

Q.63 Under AS 29 revised, which of the following is considered a provision rather than a contingent liability?

- Ans ☐ 1. An expected insurance recovery with probable inflow
- ☐ 2. A possible tax penalty with uncertain outcome
- ☒ 3. A legal claim with probable outflow and reliable estimate
- ☐ 4. A loan guarantee with remote chance of loss

Question ID : 4410091949654
 Option 1 ID : 4410097679994
 Option 2 ID : 4410097679995
 Option 3 ID : 4410097679996
 Option 4 ID : 4410097679997
 Chosen Option : 2

Q.64 If an employer fails to pay ESI contributions, what is a possible legal consequence under the Employees' State Insurance Act, 1948?

- Ans ☒ 1. Employer faces three years imprisonment and fine
- ☐ 2. Establishment faces an immediate license suspension
- ☐ 3. Employees forfeit all medical and sickness benefits
- ☐ 4. Corporation only receives a formal statutory warning

Question ID : 4410091960043
 Option 1 ID : 4410097720646
 Option 2 ID : 4410097720648
 Option 3 ID : 4410097720647
 Option 4 ID : 4410097720645
 Chosen Option : --

Q.65 What is the role of engagement team members under SA 220 regarding quality control?

- Ans
- ☐ 1. Develop new audit standards for the firm
 - ☐ 2. Independently issue audit opinions without oversight
 - ☒ 3. To comply with instructions and maintain professional competence and care
 - ☐ 4. Regulate audit firms and conduct external inspections

Question ID : 4410091972664
Option 1 ID : 4410097769685
Option 2 ID : 4410097769686
Option 3 ID : 4410097769687
Option 4 ID : 4410097769684
Chosen Option : 1

Q.66 What is required for recognizing interest income as per Accounting Standard 9?

- Ans
- ☐ 1. Interest must be approved by management
 - ☐ 2. Interest recorded only at maturity
 - ☒ 3. Interest accrues on time basis
 - ☐ 4. Interest must be received in advance

Question ID : 4410091971407
Option 1 ID : 4410097764952
Option 2 ID : 4410097764953
Option 3 ID : 4410097764951
Option 4 ID : 4410097764950
Chosen Option : 3

Q.67 Activity-Based Costing (ABC) is described as a "two-stage" costing method. Which of the following accurately describes the technical flow of these two stages?

- Ans
- ☐ 1. Stage 1: Allocate indirect costs to departments; Stage 2: Re-apportion costs to cost objects.
 - ☒ 2. Stage 1: Trace resources to activities; Stage 2: Trace activities to cost objects.
 - ☐ 3. Stage 1: Trace costs to products; Stage 2: Trace products to resources.
 - ☐ 4. Stage 1: Identify cost drivers; Stage 2: Establish cost pools for financial reporting.

Question ID : 4410091973611
Option 1 ID : 4410097773465
Option 2 ID : 4410097773466
Option 3 ID : 4410097773464
Option 4 ID : 4410097773467
Chosen Option : 4

Q.68 A factory manager proposes allocating the wages of both direct workers and quality control inspectors as direct employee costs, arguing that both are essential for product quality. Critically evaluate the validity of this treatment for cost accounting purposes.

- Ans**
- ☒ 1. Neither direct workers' nor inspectors' wages qualify as direct employee costs
 - ☒ 2. Only inspectors' wages qualify as direct employee costs
 - ☒ 3. Both direct workers' and inspectors' wages qualify as direct employee costs
 - ☒ 4. Only direct workers' wages qualify as direct employee costs

Question ID : 4410091958514
 Option 1 ID : 4410097714662
 Option 2 ID : 4410097714664
 Option 3 ID : 4410097714661
 Option 4 ID : 4410097714663
 Chosen Option : --

Q.69 Which of the following represents the correct sequential flow of the Accounting Standard-setting process in India?

- Ans**
- ☒ 1. Identification of area → Preparation of draft → Constitution of study group → Issuance of Exposure Draft → Finalization of Standard
 - ☒ 2. Identification of area → Constitution of study group → Preparation of draft → Issuance of Exposure Draft → Finalization of Standard
 - ☒ 3. Preparation of draft → Identification of area → Issuance of Exposure Draft → Constitution of study group → Finalization of Standard
 - ☒ 4. Issuance of Exposure Draft → Constitution of study group → Identification of area → Preparation of draft → Finalization of Standard

Question ID : 4410091968359
 Option 1 ID : 4410097753369
 Option 2 ID : 4410097753370
 Option 3 ID : 4410097753372
 Option 4 ID : 4410097753371
 Chosen Option : 2

Q.70 If a bill of exchange is payable after sight and accepted on 5th June for 1 month, what is the due date including days of grace?

- Ans**
- ☒ 1. 5th July
 - ☒ 2. 8th July
 - ☒ 3. 12th July
 - ☒ 4. 10th July

Question ID : 4410091950203
 Option 1 ID : 4410097681905
 Option 2 ID : 4410097681907
 Option 3 ID : 4410097681904
 Option 4 ID : 4410097681906
 Chosen Option : 2

Q.71 As per Accounting Standard 13 Accounting for Investments, what is the carrying amount of current investments in financial statements?

- Ans ☒ 1. Fair value only
- ☒ 2. Lower of cost or fair value
- ☒ 3. Higher of cost or fair value
- ☒ 4. Cost only

Question ID : 4410091971363
 Option 1 ID : 4410097764784
 Option 2 ID : 4410097764786
 Option 3 ID : 4410097764783
 Option 4 ID : 4410097764785
 Chosen Option : 1

Q.72 What is the main objective of job costing principles?

- Ans ☒ 1. To ascertain, control, and analyse cost of each job
- ☒ 2. To prepare only tax assessment records
- ☒ 3. To eliminate financial accounting procedures
- ☒ 4. To determine national economic growth

Question ID : 4410091971633
 Option 1 ID : 4410097765832
 Option 2 ID : 4410097765830
 Option 3 ID : 4410097765831
 Option 4 ID : 4410097765829
 Chosen Option : 1

Q.73 While planning an audit under SA 300, which of the following would an auditor typically exclude from consideration in developing the audit strategy?

- Ans ☒ 1. Nature and complexity of the client's business
- ☒ 2. Applicable financial reporting framework and regulatory factors
- ☒ 3. Expected form and timing of audit reports
- ☒ 4. Negotiated audit fees with the client

Question ID : 4410092057588
 Option 1 ID : 4410098100626
 Option 2 ID : 4410098100627
 Option 3 ID : 4410098100628
 Option 4 ID : 4410098100629
 Chosen Option : 1

Q.74 Which of the following statements best explains the difference between a 'sale' and an 'agreement to sell' under the Sale of Goods Act, 1930?

- Ans ☒ 1. A sale requires payment before delivery; an agreement to sell does not
- ☒ 2. A sale is immediate transfer; an agreement to sell is future transfer
- ☒ 3. A sale involves only cash transactions; an agreement to sell allows barter
- ☒ 4. A sale is for specific goods; an agreement to sell is for unascertained goods

Question ID : 4410091957860
Option 1 ID : 4410097712081
Option 2 ID : 4410097712078
Option 3 ID : 4410097712080
Option 4 ID : 4410097712079
Chosen Option : 2

Q.75 Under the Income Tax Act, 1961, which of the following is an allowable standard deduction from Net Annual Value for house property?

- Ans ☒ 1. 30 percent of Net Annual Value
- ☒ 2. Full amount of municipal taxes
- ☒ 3. Depreciation on building
- ☒ 4. Principal repayment of home loan

Question ID : 4410091950949
Option 1 ID : 4410097684843
Option 2 ID : 4410097684844
Option 3 ID : 4410097684845
Option 4 ID : 4410097684842
Chosen Option : 3

Q.76 A company receives goods in January and the tax invoice in February. It claims input tax credit in March. Which document is crucial for this claim under GST?

- Ans ☒ 1. The payment voucher issued to the supplier
- ☒ 2. The delivery challan for the goods
- ☒ 3. The tax invoice received from the supplier
- ☒ 4. The annual GST return filed last year

Question ID : 4410091950970
Option 1 ID : 4410097684928
Option 2 ID : 4410097684929
Option 3 ID : 4410097684927
Option 4 ID : 4410097684926
Chosen Option : 2

Q.77 While auditing cash receipts, an auditor obtains bank statements, cash register tapes, and customer confirmations. According to SA 500, which combination best enhances the appropriateness of audit evidence?

- Ans ☒ 1. Bank statements and customer confirmations together
- ☐ 2. Bank statements and internal cash summaries together
- ☐ 3. Cash register tapes and internal memos together
- ☐ 4. Customer confirmations and management reports together

Question ID : 4410091958751
Option 1 ID : 4410097715612
Option 2 ID : 4410097715611
Option 3 ID : 4410097715609
Option 4 ID : 4410097715610
Chosen Option : 2

Q.78 A company with stable profits is evaluating whether to retain a larger share of earnings instead of increasing dividend payouts. Which consideration would most strongly support a lower dividend payout policy?

- Ans ☐ 1. Temporary increase in quarterly profits
- ☐ 2. Reduction in dividend distribution tax liability
- ☐ 3. Preference of shareholders for regular cash income
- ☒ 4. Need to finance future expansion internally

Question ID : 4410091959008
Option 1 ID : 4410097716627
Option 2 ID : 4410097716628
Option 3 ID : 4410097716626
Option 4 ID : 4410097716625
Chosen Option : 2

Q.79 Which two authorities are primarily responsible for grievance redressal under the Code on Wages, 2019?

- Ans ☐ 1. Labour Court and District Judge
- ☒ 2. Facilitator and Appellate Authority
- ☐ 3. High Court and Central Government
- ☐ 4. Inspector and Labour Commissioner

Question ID : 4410091960209
Option 1 ID : 4410097721315
Option 2 ID : 4410097721314
Option 3 ID : 4410097721316
Option 4 ID : 4410097721313
Chosen Option : 1

Q.80 Consider the following situations regarding exceptions to the 180-day payment condition for ITC under section 16(2) of the Central Goods and Services Tax Act, 2017:

- (I) Supplies on which tax is payable under reverse charge.
 - (II) Deemed supplies without consideration under Schedule I.
 - (III) Additions to value under section 15(2)(b) incurred by recipient.
 - (IV) Supplies made to unregistered persons under forward charge.
- Which combination of exceptions is correct?

- Ans**
- ☒ 1. Only statements II, III and IV are correct
 - ☒ 2. Only statements I, II, and IV are correct
 - ☒ 3. Only statements I, III and IV are correct
 - ☒ 4. Only statements I, II and III are correct

Question ID : 4410091989076
 Option 1 ID : 4410097834081
 Option 2 ID : 4410097834083
 Option 3 ID : 4410097834082
 Option 4 ID : 4410097834080
 Chosen Option : 3

Q.81 A firm's market price per share rises by 10% while its earnings per share falls by 5%. Which statement best describes the resulting change in its price earnings ratio?

- Ans**
- ☒ 1. The price earnings ratio cannot be determined
 - ☒ 2. The price earnings ratio decreases
 - ☒ 3. The price earnings ratio remains unchanged
 - ☒ 4. The price earnings ratio increases

Question ID : 4410091958981
 Option 1 ID : 4410097716518
 Option 2 ID : 4410097716517
 Option 3 ID : 4410097716519
 Option 4 ID : 4410097716520
 Chosen Option : 3

Q.82 A business receives legal services from an unregistered advocate. Payment is made on 6th August and the invoice is dated 4th August. According to GST reverse charge provisions, what is the time of supply for the recipient?

- Ans**
- ☒ 1. 10th August
 - ☒ 2. 5th August
 - ☒ 3. 4th August
 - ☒ 4. 6th August

Question ID : 4410091959560
 Option 1 ID : 4410097718757
 Option 2 ID : 4410097718758
 Option 3 ID : 4410097718760
 Option 4 ID : 4410097718759
 Chosen Option : --

Q.83 Which method of branch accounting is generally used when goods are sent to the branch at selling price and detailed branch records are maintained by the head office?

- Ans
- ☐ 1. Final accounts method based on independent branch system
 - ☐ 2. Debtors method emphasizing branch debtors and expenses only
 - ☐ 3. Wholesale branch method applied for manufacturing divisions
 - ☒ 4. Stock and debtors method using branch stock adjustments

Question ID : 4410091985251
Option 1 ID : 4410097819290
Option 2 ID : 4410097819289
Option 3 ID : 4410097819292
Option 4 ID : 4410097819291
Chosen Option : 2

Q.84 A, B, and C are partners sharing profits and losses in the ratio of 5:3:2. Partner B retires from the firm, and his share is entirely taken over by A. What is the new profit-sharing ratio between A and C?

- Ans
- ☒ 1. 4:1
 - ☐ 2. 7:3
 - ☐ 3. 8:1
 - ☐ 4. 5:2

Question ID : 4410091993312
Option 1 ID : 4410097850795
Option 2 ID : 4410097850796
Option 3 ID : 4410097850794
Option 4 ID : 4410097850793
Chosen Option : --

Q.85 A company issues securities to more than the maximum prescribed number of persons through private placement, violating the Companies Act 2013. What is the consequence of such an allotment?

- Ans
- ☒ 1. The allotment is deemed to be a public offer
 - ☐ 2. The allotment is only penalized with a fine
 - ☐ 3. The allotment is still treated as private placement
 - ☐ 4. The allotment is regularized after payment of fees

Question ID : 4410091961241
Option 1 ID : 4410097725400
Option 2 ID : 4410097725399
Option 3 ID : 4410097725401
Option 4 ID : 4410097725402
Chosen Option : 1

Q.86 Which factor mainly causes the marginal cost of capital to increase for a company?

- Ans ☒ 1. Increase in sales volume without new financing needs
☒ 2. Reduction in depreciation charged during the year
☒ 3. Decline in inventory holding period of the business
☒ 4. Requirement of additional funds beyond retained earnings capacity

Question ID : 4410091985205

Option 1 ID : 4410097819129

Option 2 ID : 4410097819132

Option 3 ID : 4410097819131

Option 4 ID : 4410097819130

Chosen Option : 1

Q.87 A buyer buys goods from a seller who has no title to them. Under which condition will the buyer acquire a good title under the Sale of Goods Act, 1930?

- Ans ☒ 1. If the seller acts in good faith during sale
☒ 2. If the owner's conduct implies seller's authority
☒ 3. If the buyer pays more than half the price
☒ 4. If the buyer is unaware of defect in title

Question ID : 4410091957861

Option 1 ID : 4410097712085

Option 2 ID : 4410097712083

Option 3 ID : 4410097712084

Option 4 ID : 4410097712082

Chosen Option : --

Q.88 An entity incurs a joint cost of Rs. 64,500 in producing 200 units each of Product A and Product B. Product A is sold at Rs. 170 per unit and Product B at Rs. 260 per unit. Using the multiplying factor method based on sales revenue, what is the joint cost apportioned to Product A and Product B, respectively?

- Ans ☒ 1. Rs. 28,900 and Rs. 35,600 based on 80% multiplying factor
☒ 2. Rs. 25,500 and Rs. 39,000 based on 75% multiplying factor
☒ 3. Rs. 32,250 and Rs. 32,250 based on 50% multiplying factor
☒ 4. Rs. 21,500 and Rs. 43,000 based on 65% multiplying factor

Question ID : 4410091981572

Option 1 ID : 4410097805109

Option 2 ID : 4410097805106

Option 3 ID : 4410097805107

Option 4 ID : 4410097805108

Chosen Option : 3

Q.89 Under the Income Tax Act, 1961, short-term capital loss can be carried forward for maximum 8 assessment years for set-off against which category of income?

- Ans ☒ 1. any capital gains whatsoever
- ☐ 2. any head of income allowed
- ☐ 3. only short-term capital gains
- ☐ 4. only long-term capital gains

Question ID : 4410091989062
Option 1 ID : 4410097834025
Option 2 ID : 4410097834026
Option 3 ID : 4410097834027
Option 4 ID : 4410097834024
Chosen Option : 3

Q.90 ABC & Co. does not maintain proper records of his business. As per incomplete records, following information is extracted: Opening capital was ₹2,00,000 and closing capital was ₹2,70,000. Drawings during the year amounted to ₹30,000 and additional capital introduced was ₹20,000. What is the profit earned during the year by ABC & Co.?

- Ans ☐ 1. ₹20,000
- ☐ 2. ₹60,000
- ☒ 3. ₹80,000
- ☐ 4. ₹40,000

Question ID : 4410091985233
Option 1 ID : 4410097819219
Option 2 ID : 4410097819217
Option 3 ID : 4410097819218
Option 4 ID : 4410097819220
Chosen Option : 3

Q.91 Which one of the following is a disqualification for appointment as an auditor under Section 141 of the Companies Act, 2013?

- Ans ☐ 1. Being a qualified Chartered Accountant
- ☐ 2. Having prior audit experience
- ☒ 3. Holding any security of the company
- ☐ 4. Being an Indian resident

Question ID : 4410091962305
Option 1 ID : 4410097729629
Option 2 ID : 4410097729630
Option 3 ID : 4410097729628
Option 4 ID : 4410097729627
Chosen Option : 3

Q.92 During company formation, which statutory body must approve the company's name before registration is completed?

- Ans
- ☐ 1. Ministry of Corporate Affairs
 - ☐ 2. Securities and Exchange Board of India
 - ☒ 3. Registrar of Companies
 - ☐ 4. Company Law Board

Question ID : 4410091953253
Option 1 ID : 4410097693906
Option 2 ID : 4410097693907
Option 3 ID : 4410097693909
Option 4 ID : 4410097693908
Chosen Option : 1

Q.93 A company sells a single product with a variable cost of 15 per unit and a selling price of 25 per unit. If monthly fixed costs increase by 10%, how will this affect the break-even point in units?

- Ans
- ☐ 1. The break-even sales will decrease
 - ☐ 2. The break-even point in units will decrease
 - ☒ 3. The break-even point in units will increase
 - ☐ 4. The break-even point in units will stay the same

Question ID : 4410091958735
Option 1 ID : 4410097715551
Option 2 ID : 4410097715552
Option 3 ID : 4410097715549
Option 4 ID : 4410097715550
Chosen Option : 1

Q.94 A company produces two joint products, P and Q. At split-off, P has a sales value of ₹15,000 and Q has a sales value of ₹5,000. If joint costs total ₹10,000 and the company uses the sales value at split-off method, how much joint cost is assigned to P?

- Ans
- ☒ 1. ₹7,500
 - ☐ 2. ₹8,000
 - ☐ 3. ₹7,000
 - ☐ 4. ₹6,000

Question ID : 4410091949734
Option 1 ID : 4410097680312
Option 2 ID : 4410097680313
Option 3 ID : 4410097680310
Option 4 ID : 4410097680311
Chosen Option : --

Q.95 Where the financial statements of a company do not comply with the accounting standards, what should be disclosed by the company as per Section 129 of the Companies Act 2013?

- Ans
- ☐ 1. Only amount of deviation
 - ☐ 2. Only reasons for deviation
 - ☒ 3. Deviation, reasons, and financial effects
 - ☐ 4. Only auditor qualification

Question ID : 4410091971430
Option 1 ID : 4410097765037
Option 2 ID : 4410097765036
Option 3 ID : 4410097765034
Option 4 ID : 4410097765035
Chosen Option : 3

Q.96 During the audit of a charitable trust that receives donations from non-residents, which specific regulatory framework must the auditor evaluate for lawful receipt, designated banking channel, and end-use restrictions?

- Ans
- ☐ 1. SEBI regulations on disclosure for public entities
 - ☒ 2. Compliance with the Foreign Contribution (Regulation) Act (FCRA)
 - ☐ 3. RBI prudential norms on capital adequacy
 - ☐ 4. Foreign Exchange Management Act provisions on cross-border transactions

Question ID : 4410092057590
Option 1 ID : 4410098100636
Option 2 ID : 4410098100635
Option 3 ID : 4410098100637
Option 4 ID : 4410098100634
Chosen Option : 1

Q.97 As per Section 6 of the Income-tax Act, 2025, an Indian citizen with total income exceeding ₹15 lakh, foreign income excluded, becomes 'not ordinarily resident' if the stay in India is:

- Ans
- ☒ 1. 120 days or more but less than 182 days
 - ☐ 2. Less than 120 days in the tax year
 - ☐ 3. More than 729 days in seven years
 - ☐ 4. 182 days or more in the tax year

Question ID : 4410091989057
Option 1 ID : 4410097834005
Option 2 ID : 4410097834004
Option 3 ID : 4410097834007
Option 4 ID : 4410097834006
Chosen Option : 1

Q.98 Under Section 196 of the Companies Act, 2013, what must a company do before appointing a person as managing director if they are above 70 years of age?

- Ans ☒ 1. Obtain only formal board approval
- ☒ 2. No further additional steps are necessary
- ☒ 3. Apply for age relaxation automatically
- ☒ 4. Pass special resolution justifying appointment

Question ID : 4410091962088
 Option 1 ID : 4410097728772
 Option 2 ID : 4410097728773
 Option 3 ID : 4410097728774
 Option 4 ID : 4410097728771
 Chosen Option : 3

Q.99 According to SA 570, which of the following would most likely indicate a potential going concern problem for an entity?

- Ans ☒ 1. Timely collection of receivables
- ☒ 2. Increase in market share over the year
- ☒ 3. Consistent payment of dividends
- ☒ 4. Significant operating losses for several periods

Question ID : 4410091950145
 Option 1 ID : 4410097681674
 Option 2 ID : 4410097681673
 Option 3 ID : 4410097681672
 Option 4 ID : 4410097681675
 Chosen Option : 4

Q.100 A branch office experienced a fire, resulting in short sales of ₹1,20,000. The Gross Profit ratio is 25%. The insured incurred an increased cost of working of ₹10,000. If the ratio of Net Profit cum Insured Standing Charges to Net Profit cum All Standing Charges is 80%, what is the total amount of claim for loss of profit?

- Ans ☒ 1. ₹30,000
- ☒ 2. ₹35,000
- ☒ 3. ₹38,000
- ☒ 4. ₹28,000

Question ID : 4410091950246
 Option 1 ID : 4410097682073
 Option 2 ID : 4410097682074
 Option 3 ID : 4410097682075
 Option 4 ID : 4410097682072
 Chosen Option : 3

Q.101 Under Section 143(12) of the Companies Act, 2013, an auditor suspects fraud involving company officers during a statutory audit. After preliminary inquiry, what is the auditor's proper statutory obligation?

- Ans** ✓ 1. Report the suspected fraud to the Central Government within the prescribed rules
- ✗ 2. Disclose the matter only in the auditor's report to shareholders
- ✗ 3. Inform the audit committee and await their instructions
- ✗ 4. Wait for conclusive proof before informing the Registrar of Companies

Question ID : 4410091963219
Option 1 ID : 4410097733257
Option 2 ID : 4410097733258
Option 3 ID : 4410097733260
Option 4 ID : 4410097733259
Chosen Option : --

Q.102 Which of the following is NOT required to be disclosed for struck-off companies as per provisions of the Companies Act, 2013?

- Ans** ✗ 1. Nature of transactions
- ✓ 2. Auditor's remuneration of struck company
- ✗ 3. Balance outstanding
- ✗ 4. Name of struck-off company

Question ID : 4410091972643
Option 1 ID : 4410097769606
Option 2 ID : 4410097769604
Option 3 ID : 4410097769605
Option 4 ID : 4410097769607
Chosen Option : --

Q.103 A person receives a negotiable instrument in good faith and for consideration before maturity. What is the legal status of this person under the Negotiable Instruments Act, 1881?

- Ans** ✗ 1. Endorser
- ✓ 2. Holder in due course
- ✗ 3. Payee
- ✗ 4. Drawer

Question ID : 4410091958226
Option 1 ID : 4410097713524
Option 2 ID : 4410097713523
Option 3 ID : 4410097713522
Option 4 ID : 4410097713525
Chosen Option : --

Q.104 Who is eligible to serve as the President of the National Company Law Tribunal according to statutory requirements?

- Ans ☒ 1. A person who has served as a Technical Member of the NCLT for seven years
- ☒ 2. A person who is or has been a Judge of a High Court for five years
- ☐ 3. A serving officer of the Ministry of Corporate Affairs
- ☐ 4. A chartered accountant with five years of experience

Question ID : 4410091956520
Option 1 ID : 4410097706814
Option 2 ID : 4410097706815
Option 3 ID : 4410097706817
Option 4 ID : 4410097706816
Chosen Option : --

Q.105 Goods costing ₹2,00,000 consigned at cost plus 33⅓%. Consignor's expenses ₹12,000. Consignee's non-selling expenses ₹6,000. One-fourth goods remain unsold. What is the value of closing stock at cost for the balance sheet?

- Ans ☒ 1. ₹54,500
- ☐ 2. ₹58,000
- ☐ 3. ₹52,000
- ☐ 4. ₹56,000

Question ID : 4410091985544
Option 1 ID : 4410097820393
Option 2 ID : 4410097820395
Option 3 ID : 4410097820394
Option 4 ID : 4410097820396
Chosen Option : --

Q.106 Which of the following is NOT generally recognized as a valid document for availing Input tax Credit under GST?

- Ans ☐ 1. Bill of entry
- ☐ 2. Tax invoice
- ☐ 3. Debit note
- ☒ 4. Purchase Quotation

Question ID : 4410091975253
Option 1 ID : 4410097779895
Option 2 ID : 4410097779894
Option 3 ID : 4410097779893
Option 4 ID : 4410097779892
Chosen Option : --

Q.107 For an individual taxpayer, which of the following is the correct due date for payment of the final installment of advance tax under the Income Tax Act 1961?

- Ans
- ☐ 1. 30th June of the financial year.
 - ☒ 2. 15th March of the financial year.
 - ☐ 3. 31st March of the financial year.
 - ☐ 4. 15th January of the financial year.

Question ID : 4410091984953
Option 1 ID : 4410097818326
Option 2 ID : 4410097818324
Option 3 ID : 4410097818325
Option 4 ID : 4410097818323
Chosen Option : --

Q.108 A software company signs a contract to provide annual maintenance services over 12 months and receives full payment upfront. How should revenue be recognized according to Accounting Standard 9?

- Ans
- ☒ 1. Recognize revenue evenly over the service period
 - ☐ 2. Recognize all revenue at the start of the service period
 - ☐ 3. Recognize revenue only when costs are incurred
 - ☐ 4. Recognize all revenue at the end of the service period

Question ID : 4410091958388
Option 1 ID : 4410097714165
Option 2 ID : 4410097714167
Option 3 ID : 4410097714168
Option 4 ID : 4410097714166
Chosen Option : --

Q.109 In a digital costing system, what is the primary advantage of using real-time data for management decisions?

- Ans
- ☒ 1. It enables timely cost control and performance tracking
 - ☐ 2. It increases the need for frequent data backups
 - ☐ 3. It eliminates the need for cost analysis by managers
 - ☐ 4. It guarantees zero errors in all cost reports

Question ID : 4410091949694
Option 1 ID : 4410097680155
Option 2 ID : 4410097680157
Option 3 ID : 4410097680156
Option 4 ID : 4410097680154
Chosen Option : --

Q.110 A newly established business wants to raise capital from the public and trade shares on the stock exchange, but also wishes to keep liability of its members limited. Which type of company should it register as?

Ans ☒ 1. Public company only

☐ 2. Government company

☐ 3. Both Public and Private Company

☐ 4. Private company only

Question ID : 4410091954142

Option 1 ID : 4410097697407

Option 2 ID : 4410097697408

Option 3 ID : 4410097697409

Option 4 ID : 4410097697406

Chosen Option : --

Q.111 Which of the following scenarios would most likely require prior approval from the Reserve Bank of India under the Foreign Exchange Management Act, 1999?

Ans ☒ 1. Indian company issuing shares exceeding the specified foreign sectoral caps

☐ 2. Paying dividends to foreign shareholders through the authorized bank channels.

☐ 3. Repatriating sale proceeds from shares within the prescribed legal limits

☐ 4. Remitting funds for overseas travel expenses under the existing regulations

Question ID : 4410091957303

Option 1 ID : 4410097709922

Option 2 ID : 4410097709924

Option 3 ID : 4410097709923

Option 4 ID : 4410097709925

Chosen Option : --

Q.112 Under AS 29 (Revised), what is the mandatory accounting treatment for a contingent asset when an inflow of economic benefits is probable?

Ans ☐ 1. It must be recognized as an asset in the Balance Sheet and as income in the Profit and Loss Account.

☐ 2. It must be disclosed in the notes forming part of the financial statements.

☒ 3. It must be disclosed in the report of the approving authority.

☐ 4. It requires no disclosure or recognition because the realization of income is not yet virtually certain.

Question ID : 4410091968409

Option 1 ID : 4410097753569

Option 2 ID : 4410097753570

Option 3 ID : 4410097753571

Option 4 ID : 4410097753572

Chosen Option : --

Q.113 Under Accounting Standard 15, which of the following is NOT considered a short-term employee benefit?

- Ans
- ☒ 1. Wages for the current month
 - ☒ 2. Paid annual leave due in current year
 - ☒ 3. Retirement gratuity payable after five years
 - ☒ 4. Medical allowance reimbursed monthly

Question ID : 4410091968563
 Option 1 ID : 4410097754192
 Option 2 ID : 4410097754191
 Option 3 ID : 4410097754193
 Option 4 ID : 4410097754194
 Chosen Option : --

Q.114 Which example best illustrates cost allocation in costing?

- Ans
- ☒ 1. Salary of factory manager divided among departments
 - ☒ 2. Power cost charged to department using separate meter
 - ☒ 3. Rent apportioned on floor area basis
 - ☒ 4. Advertisement expense distributed on sales ratio

Question ID : 4410091971630
 Option 1 ID : 4410097765817
 Option 2 ID : 4410097765820
 Option 3 ID : 4410097765819
 Option 4 ID : 4410097765818
 Chosen Option : --

Q.115 An audit firm has strong firm-wide quality controls, but the engagement partner does not implement adequate checks on a specific engagement. According to SA 220, what is the likely consequence?

- Ans
- ☒ 1. Audit quality will always be maintained
 - ☒ 2. The engagement partner's role is limited to documentation only
 - ☒ 3. Engagement-level deficiencies may arise despite overall firm policies
 - ☒ 4. Firm-wide controls will automatically prevent engagement errors

Question ID : 4410091950156
 Option 1 ID : 4410097681713
 Option 2 ID : 4410097681714
 Option 3 ID : 4410097681712
 Option 4 ID : 4410097681715
 Chosen Option : --

Q.116 When co-venturers adopt the Memorandum Joint Venture Method to account for their transactions, what is the primary operational objective of compiling the non-ledger Memorandum Joint Venture Account?

- Ans**
- ☒ 1. To completely replace the individual personal ledger books and the separate financial records maintained by each respective participating co-venturer.
 - ☒ 2. To maintain a continuous, real-time record of pooled cash receipts and track outstanding vendor payments for the entire venture.
 - ☒ 3. To consistently track, allocate, and depreciate fixed assets utilized jointly by the co-venturers across all various operational locations.
 - ☒ 4. To aggregate all revenues and expenditures from all participants to determine the net profit or loss of the venture.

Question ID : 4410092016542
 Option 1 ID : 4410097940530
 Option 2 ID : 4410097940527
 Option 3 ID : 4410097940529
 Option 4 ID : 4410097940528
 Chosen Option : --

Q.117 A lease branch suffered fire damage, and the insurance claim was settled for less than the book value of stock lost due to underinsurance. What accounting entries reflect the uninsured loss in the branch accounts?

- Ans**
- ☒ 1. Debit Profit and Loss Account and credit Branch Stock Account for uninsured loss
 - ☒ 2. Debit Branch Stock Account and credit Insurance Claim Account for uninsured loss
 - ☒ 3. Debit Insurance Claim Account and credit Branch Stock Account for uninsured loss
 - ☒ 4. Debit Branch Adjustment Account and credit Branch Stock Account for uninsured loss

Question ID : 4410091959378
 Option 1 ID : 4410097718060
 Option 2 ID : 4410097718059
 Option 3 ID : 4410097718058
 Option 4 ID : 4410097718057
 Chosen Option : --

Q.118 At the date of prospective conversion of consignment into joint venture, the balance of unsold consignment stock is transferred to which account in the books of the consignor?

- Ans**
- ☒ 1. Stock Reserve Account only
 - ☒ 2. Consignee's Personal Account
 - ☒ 3. Trading Account of entity
 - ☒ 4. Joint Venture Account

Question ID : 4410091985549
 Option 1 ID : 4410097820416
 Option 2 ID : 4410097820415
 Option 3 ID : 4410097820413
 Option 4 ID : 4410097820414
 Chosen Option : --

Q.119 A charitable trust has restrictions on the use of certain funds. What is the auditor's key responsibility when auditing these restricted funds?

- Ans
- ☐ 1. Check the investment returns from restricted funds
 - ☐ 2. Disclose the existence of fund restrictions in the report
 - ☐ 3. Confirm bank balances of the restricted funds
 - ☒ 4. Ensure funds are used strictly for designated purposes

Question ID : 4410091958788

Option 1 ID : 4410097715757

Option 2 ID : 4410097715758

Option 3 ID : 4410097715760

Option 4 ID : 4410097715759

Chosen Option : --

Q.120 In the books of the consignor, when abnormal loss of goods in transit occurs in a consignment transaction, which two accounts are debited and credited while recording the loss?

- Ans
- ☐ 1. Commission Account and Cash Account
 - ☐ 2. Trading Account and Commission Account
 - ☒ 3. Consignment Account and Abnormal Loss Account
 - ☐ 4. Consignee's Personal Account and Trading Account

Question ID : 4410091959204

Option 1 ID : 4410097717368

Option 2 ID : 4410097717366

Option 3 ID : 4410097717365

Option 4 ID : 4410097717367

Chosen Option : --

Section : General English

Q.1 Parts of a sentence are given below in jumbled order. Arrange the parts in the correct order to form a meaningful sentence. (**Note:** the first segment is fixed.)

- P) Raising fresh questions about the performance
- Q) trial data has revealed that there was
- R) released by the Union Ministry of Agriculture and Farmers Welfare,
- S) no increase in yield and that the varieties were not
- T) of the two gene-edited rice varieties
- U) a new analysis of Indian Council of Agricultural Research (ICAR)'s
- V) varieties, as claimed during their introduction.
- W) maturing earlier when compared to the parental

Ans ☒ 1. PRVQWTUS
☒ 2. PWTSRQVU
☒ 3. PSQRTWUV
☒ 4. PTRUQSWV

Question ID : 4410091509964
Option 1 ID : 4410095964539
Option 2 ID : 4410095964538
Option 3 ID : 4410095964537
Option 4 ID : 4410095964536
Chosen Option : 4

Q.2 Fill in the blanks with the most suitable option.
They invited honourable guest to deliver unique speech on leadership.

Ans ☒ 1. an, a
☒ 2. a, an
☒ 3. a, a
☒ 4. an, an

Question ID : 4410091456487
Option 1 ID : 4410095754289
Option 2 ID : 4410095754287
Option 3 ID : 4410095754286
Option 4 ID : 4410095754288
Chosen Option : 2

Q.3 Identify the antonym of the underlined word in the following text.

The professor's lecture was initially coherent, linking all ideas logically. Later, some sections became disjointed, lengthy, incomplete, and repetitive for the students.

- Ans
- ☒ 1. Lengthy
 - ☒ 2. Incomplete
 - ☒ 3. Disjointed
 - ☒ 4. Repetitive

Question ID : 4410091628768
Option 1 ID : 4410096433218
Option 2 ID : 4410096433220
Option 3 ID : 4410096433221
Option 4 ID : 4410096433219
Chosen Option : 2

Q.4 Select the most appropriate option to substitute the underlined segment in the given sentence.

Prof.David commented, "The exam questions were so direct that for the prepared students, it was like shooting fish in a barrel."

- Ans
- ☒ 1. something completely different
 - ☒ 2. something hard to classify or define
 - ☒ 3. an easy task
 - ☒ 4. an element of surprise or unpredictability

Question ID : 4410091303050
Option 1 ID : 4410095144171
Option 2 ID : 4410095144170
Option 3 ID : 4410095144169
Option 4 ID : 4410095144172
Chosen Option : 3

Q.5 Despite her laconic responses during the meeting, she was clearly well-informed about the subject. In this sentence, what does the word 'laconic' mean?

- Ans
- ☒ 1. Highly critical
 - ☒ 2. Using few words
 - ☒ 3. Extremely talkative
 - ☒ 4. Vague in opinions

Question ID : 4410091647764
Option 1 ID : 4410096507319
Option 2 ID : 4410096507320
Option 3 ID : 4410096507317
Option 4 ID : 4410096507318
Chosen Option : 3

Q.6 The following sentence has been split into four segments. Identify the segment that contains a grammatical error.

(1) My friend asked me / (2) to find the important document / (3) from between all the other sheets / (4) and bring it to him.

Ans ☒ 1. Segment (2)

☒ 2. Segment (3)

☒ 3. Segment (4)

☒ 4. Segment (1)

Question ID : 441009384580

Option 1 ID : 4410091503965

Option 2 ID : 4410091503966

Option 3 ID : 4410091503967

Option 4 ID : 4410091503964

Chosen Option : 2

Q.7 Choose the correct idiom to substitute the underlined word segment in the following sentence.

Criticizing his favorite football team in front of him was something that provoked him to anger immediately.

Ans ☒ 1. a storm in a teacup

☒ 2. a bed of roses

☒ 3. a feather in the cap

☒ 4. a red rag to the bull

Question ID : 4410091309807

Option 1 ID : 4410095170847

Option 2 ID : 4410095170846

Option 3 ID : 4410095170848

Option 4 ID : 4410095170849

Chosen Option : 4

Comprehension:

Read the following passage and answer the questions carefully.

Artificial Intelligence (AI) has emerged as a transformative force in the healthcare industry over the past decade. From early diagnostic tools to sophisticated predictive analytics, AI applications have revolutionized patient care and operational efficiency. Initially, AI systems were limited to rule-based algorithms that assisted physicians in identifying patterns within medical data. However, recent advances in machine learning and deep learning have enabled AI to not only recognize complex patterns but also to predict outcomes with remarkable accuracy.

The integration of AI in healthcare has yielded several benefits. For instance, AI-powered imaging tools have improved the early detection of diseases such as cancer and neurological disorders.

Predictive analytics can now forecast patient risks, enabling proactive interventions that reduce hospital readmissions and improve survival rates. Additionally, AI streamlines administrative tasks, freeing medical professionals to focus more on patient care rather than paperwork.

Despite these advancements, AI adoption in healthcare is not without challenges. Concerns over data privacy, algorithmic bias, and the need for transparency have sparked debates among policymakers, practitioners, and patients alike. Ethical considerations surrounding AI decision-making raise questions about accountability and trust. Furthermore, the high costs associated with implementing AI systems may limit their accessibility in under-resourced settings.

In conclusion, while AI holds immense promise for transforming healthcare, its successful integration requires careful balancing of innovation with ethical responsibility. Ongoing research, interdisciplinary collaboration, and robust regulatory frameworks will be essential to ensure that AI technologies are both effective and equitable.

SubQuestion No : 8

Q.8 Identify the suitable title for the passage.

- Ans ☒ 1. Healthcare administrative services
- ☒ 2. The Role of AI in Modern Healthcare
- ☒ 3. Data privacy in healthcare
- ☒ 4. Challenges in healthcare

Question ID : 4410091349693

Option 1 ID : 4410095330935

Option 2 ID : 4410095330933

Option 3 ID : 4410095330936

Option 4 ID : 4410095330934

Chosen Option : 2

Comprehension:

Read the following passage and answer the questions carefully.

Artificial Intelligence (AI) has emerged as a transformative force in the healthcare industry over the past decade. From early diagnostic tools to sophisticated predictive analytics, AI applications have revolutionized patient care and operational efficiency. Initially, AI systems were limited to rule-based algorithms that assisted physicians in identifying patterns within medical data. However, recent advances in machine learning and deep learning have enabled AI to not only recognize complex patterns but also to predict outcomes with remarkable accuracy.

The integration of AI in healthcare has yielded several benefits. For instance, AI-powered imaging tools have improved the early detection of diseases such as cancer and neurological disorders.

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SubQuestion No : 9

Q.9 Identify the tone of the passage.

- Ans
- ☒ 1. Sarcastic
 - ☒ 2. Humorous
 - ☒ 3. Critical
 - ☒ 4. Informative

Question ID : 4410091349694

Option 1 ID : 4410095330938

Option 2 ID : 4410095330939

Option 3 ID : 4410095330940

Option 4 ID : 4410095330937

Chosen Option : 4

Comprehension:

Read the following passage and answer the questions carefully.

Artificial Intelligence (AI) has emerged as a transformative force in the healthcare industry over the past decade. From early diagnostic tools to sophisticated predictive analytics, AI applications have revolutionized patient care and operational efficiency. Initially, AI systems were limited to rule-based algorithms that assisted physicians in identifying patterns within medical data. However, recent advances in machine learning and deep learning have enabled AI to not only recognize complex patterns but also to predict outcomes with remarkable accuracy.

The integration of AI in healthcare has yielded several benefits. For instance, AI-powered imaging tools have improved the early detection of diseases such as cancer and neurological disorders.

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In conclusion, while AI holds immense promise for transforming healthcare, its successful integration requires careful balancing of innovation with ethical responsibility. Ongoing research, interdisciplinary collaboration, and robust regulatory frameworks will be essential to ensure that AI technologies are both effective and equitable.

SubQuestion No : 10

Q.10 Identify the structure of the passage.

- Ans
- ☒ 1. Problem-solution
 - ☒ 2. Cause and effect
 - ☒ 3. Expository
 - ☒ 4. Compare and contrast

Question ID : 4410091349695

Option 1 ID : 4410095330942

Option 2 ID : 4410095330943

Option 3 ID : 4410095330941

Option 4 ID : 4410095330944

Chosen Option : 4

Section : Reasoning

Q.1 K, L, M, N, P, Q and R are sitting around a circular table facing the centre of the table. K sits to the immediate left of P. M sits to the immediate left of Q. Q sits second to the left of R. L sits third to the left of P. Who sits third to the right of N?

- Ans
- ☒ 1. L
 - ☒ 2. P
 - ☒ 3. K
 - ☒ 4. Q

Question ID : 44100920348

Option 1 ID : 44100981128

Option 2 ID : 44100981129

Option 3 ID : 44100981127

Option 4 ID : 44100981130

Chosen Option : 2

Q.2 Each of E, F, J, K, M, N and Z has an exam on a different day of a week starting from Monday and ending on Sunday of the same week. No one has exam before F. Only three people have exam between F and M. Only one person has exam between M and E. N has exam on Wednesday. Z has exam on one of the days after K but on one of the days before J. On which day of the week does Z have exam?

Ans ☒ 1. Thursday

☐ 2. Sunday

☐ 3. Saturday

☐ 4. Monday

Question ID : 44100920484
 Option 1 ID : 44100981674
 Option 2 ID : 44100981672
 Option 3 ID : 44100981671
 Option 4 ID : 44100981673
 Chosen Option : 4

Q.3 What should come in place of the '?' in the given series?

18 22 30 46 78 ?

Ans ☐ 1. 136

☒ 2. 142

☐ 3. 126

☐ 4. 121

Question ID : 44100916383
 Option 1 ID : 44100965403
 Option 2 ID : 44100965404
 Option 3 ID : 44100965402
 Option 4 ID : 44100965401
 Chosen Option : 2

Q.4 Refer to the following letter, number, symbol series and answer the question.

Counting to be done from left to right only. (Note: All numbers are single digit numbers only)

(Left) Q L \ 4 V & W = 8 C D @ 5 A ? C 2 + 2 J \ 3 D # (Right)

How many such symbols are there each of which is immediately preceded by a number and also immediately followed by a letter? 2623

Ans ☐ 1. Three

☐ 2. Two

☒ 3. None

☐ 4. One

Question ID : 441009788747
 Option 1 ID : 4410093108990
 Option 2 ID : 4410093108989
 Option 3 ID : 4410093108987
 Option 4 ID : 4410093108988
 Chosen Option : 4

Q.5 In this question, a statement is followed by two assumptions numbered I and II. You have to assume everything in the statement to be true and decide which of the assumptions is implicit in the statement.

Statement – Park your vehicles only in the designated parking areas.

Assumptions –

I. There are areas that are not meant for parking.

II. Vehicles parked outside designated areas may be penalized.

- Ans**
- ☒ 1. Both assumptions I and II are implicit
 - ☒ 2. Neither assumption I nor II is implicit
 - ☒ 3. Only assumption II is implicit
 - ☒ 4. Only assumption I is implicit

Question ID : 441009372615

Option 1 ID : 4410091456075

Option 2 ID : 4410091456074

Option 3 ID : 4410091456073

Option 4 ID : 4410091456072

Chosen Option : 4

Q.6 Based on the English alphabetical order, three of the following four letter cluster pairs are alike in a certain way and thus form a group. Which is the one that does not belong to that group? (Note: The odd man out is not based on the number of consonants/vowels or their position in the letter cluster) 3163

- Ans**
- ☒ 1. RM - NI
 - ☒ 2. YT - UP
 - ☒ 3. JE - FA
 - ☒ 4. LF - HC

Question ID : 441009777165

Option 1 ID : 4410093062663

Option 2 ID : 4410093062666

Option 3 ID : 4410093062665

Option 4 ID : 4410093062664

Chosen Option : 4

Q.7 JILP is related to LMNT in a certain way based on the English alphabetical order. In the same way, RYTF is related to TCVJ. To which of the following options is XKZR related, following the same logic?

- Ans**
- ☒ 1. ZBOL
 - ☒ 2. ZOBV
 - ☒ 3. ZVFR
 - ☒ 4. ZVBP

Question ID : 4410091052

Option 1 ID : 4410094204

Option 2 ID : 4410094201

Option 3 ID : 4410094203

Option 4 ID : 4410094202

Chosen Option : 2

Q.8 A question is followed by two statements numbered I and II. You have to decide whether the data provided in the statements are sufficient to answer the question. Read both the statements and select the most appropriate answer.

Question:

Among 5 poles, G, R, A, X and L, each having a different height, which pole is the tallest?

Statements:

I. A is taller than only one pole. X is shorter than R but taller than G.

II. X is taller than L.

- Ans**
- ☒ 1. Data in Statement I alone is sufficient to answer the question while data in statement II is not
 - ☒ 2. Data in both statements I and II together are not sufficient to answer the question
 - ☒ 3. Data in both statements I and II together (and not statement I alone or statement II alone) are sufficient to answer the question
 - ☒ 4. Data in Statement II alone is sufficient to answer the question while data in statement I is not

Question ID : 4410091526667

Option 1 ID : 4410096029789

Option 2 ID : 4410096029787

Option 3 ID : 4410096029786

Option 4 ID : 4410096029788

Chosen Option : 4

Q.9 Which of the following letter-number clusters will replace the question mark (?) in the given series to make it logically complete?

CDF21, HIK38, MNP55, RSU72, ?

- Ans**
- ☒ 1. IXZ89
 - ☒ 2. WXU89
 - ☒ 3. WXZ89
 - ☒ 4. WEZ89

Question ID : 4410091569852

Option 1 ID : 4410096200400

Option 2 ID : 4410096200399

Option 3 ID : 4410096200397

Option 4 ID : 4410096200398

Chosen Option : 3

Q.10 In a certain code language,
A x B means 'A is the daughter of B',
A - B means 'A is the brother of B',
A # B means 'A is the wife of B',
and A ^ B means 'A is the father of B'.

How is M related to H if 'M ^ W # D - Q x H'?

- Ans ☒ 1. Son's wife's father
☐ 2. Son's wife's brother
☐ 3. Wife's brother
☐ 4. Wife's father

Question ID : 4410091526483

Option 1 ID : 4410096029042

Option 2 ID : 4410096029043

Option 3 ID : 4410096029045

Option 4 ID : 4410096029044

Chosen Option : 2

Q.11 Which of the following letter-clusters should replace # and % so that the pattern and relationship followed between the letter-cluster pair on the left side of :: is the same as that on the right side of :: ?

: E J N :: O T X : %³²⁴⁶

- Ans ☐ 1. # = K O J % = A S R
☒ 2. # = K P T % = I N R
☐ 3. # = S A T % = I M Q
☐ 4. # = K R D % = I X R

Question ID : 441009789370

Option 1 ID : 4410093111480

Option 2 ID : 4410093111479

Option 3 ID : 4410093111482

Option 4 ID : 4410093111481

Chosen Option : 3

Q.12 Refer to the following letter, symbol series and answer the question. Counting to be done from left to right only.

(Left) E * @ U £ \$ F * A D W * K N © © © P B & A T (Right)

How many such letters are there each of which is immediately preceded by a symbol and also immediately followed by a symbol?

- Ans
- ☒ 1. 4
 - ☒ 2. 2
 - ☒ 3. 1
 - ☒ 4. 3

Question ID : 44100964361

Option 1 ID : 441009256430

Option 2 ID : 441009256427

Option 3 ID : 441009256429

Option 4 ID : 441009256428

Chosen Option : 2

Q.13 Which numbers should come in place of question marks (?) in the same sequence to make the series logically complete?

14, 19, 26, 35, 46, ?, 74, ?

- Ans
- ☒ 1. 61, 91
 - ☒ 2. 59, 91
 - ☒ 3. 61, 93
 - ☒ 4. 59, 93

Question ID : 4410091552830

Option 1 ID : 4410096133705

Option 2 ID : 4410096133706

Option 3 ID : 4410096133704

Option 4 ID : 4410096133707

Chosen Option : 2

Q.14 This question is based on the five, three-digit numbers given below.

(Left) 852 863 249 872 232 (Right)

(Example- 697 – First digit = 6, second digit = 9 and third digit = 7)

NOTE - All operations to be done from left to right.

What will be the resultant if third digit of the highest number is added to the third digit of lowest number?2648

- Ans
- ☒ 1. 5
 - ☒ 2. 3
 - ☒ 3. 6
 - ☒ 4. 4

Question ID : 441009776650

Option 1 ID : 4410093060604

Option 2 ID : 4410093060606

Option 3 ID : 4410093060603

Option 4 ID : 4410093060605

Chosen Option : 4

Q.15 Read the given statement(s) and conclusions carefully. Assuming that the information given in the statements is true, even if it appears to be at variance with commonly known facts, decide which of the given conclusions logically follow(s) from the statement(s).

Statement: Some Staple Guns are Drills. All Drills are Socket Wrenches. No Socket Wrenches are Sledgehammers.

Conclusion I: Some Staple Guns are Socket Wrenches.

Conclusion II: No Drills are Sledgehammers.

- Ans**
- ☒ 1. Only conclusion (II) follows
 - ☒ 2. Neither conclusion (I) nor (II) follows
 - ☒ 3. Both conclusions (I) and (II) follow
 - ☒ 4. Only conclusion (I) follows

Question ID : 44100964401
Option 1 ID : 441009256588
Option 2 ID : 441009256589
Option 3 ID : 441009256590
Option 4 ID : 441009256587
Chosen Option : --

Section : Quantitative Aptitude

Q.1 Solve for x,y and z : $3x + 2y + 4z = 5$; $4x - 8y - 5z = 4$; $x - 2y - 3z = 15$.

- Ans**
- ☒ 1. $x=7$, $y=8$ and $z=-8$
 - ☒ 2. $x=7$, $y=-8$ and $z=-8$
 - ☒ 3. $x=7$, $y=-8$ and $z=8$
 - ☒ 4. $x=-7$, $y=8$ and $z=8$

Question ID : 4410091173744
Option 1 ID : 4410094629138
Option 2 ID : 4410094629140
Option 3 ID : 4410094629137
Option 4 ID : 4410094629139
Chosen Option : 3

Q.2 What is the maximum value that must be assigned to A so that the 8-digit number 445A0208 is divisible by 3?

- Ans**
- ☒ 1. 2
 - ☒ 2. 9
 - ☒ 3. 5
 - ☒ 4. 7

Question ID : 441009557531
Option 1 ID : 4410092185394
Option 2 ID : 4410092185393
Option 3 ID : 4410092185392
Option 4 ID : 4410092185391
Chosen Option : 4

Q.3 Salil borrowed a sum of ₹30,000 at a certain rate of simple interest for 2 years. If he paid an interest of ₹4,500 at the end of the period at x% per annum rate of interest, the value of x is:

- Ans
- ☐ 1. 8.5
 - ☒ 2. 7.5
 - ☐ 3. 6.5
 - ☐ 4. 9.5

Question ID : 441009568552

Option 1 ID : 4410092229329

Option 2 ID : 4410092229328

Option 3 ID : 4410092229331

Option 4 ID : 4410092229330

Chosen Option : 2

Q.4 In triangle PQR, PS is the bisector of $\angle QPR$ and meets side QR at S. If PQ = 6 cm, PR = 7.5 cm, and QS = 3.5 cm, find the length of side QR.

- Ans
- ☐ 1. 7.895 cm
 - ☐ 2. 7.865 cm
 - ☒ 3. 7.875 cm
 - ☐ 4. 7.885 cm

Question ID : 441009601814

Option 1 ID : 4410092362374

Option 2 ID : 4410092362376

Option 3 ID : 4410092362375

Option 4 ID : 4410092362373

Chosen Option : 2

Q.5 A box contains 10 blue balls and 12 white balls. Two balls are drawn one after the other without replacement. What is the probability that both balls drawn are blue?

- Ans
- ☐ 1. $\frac{3}{7}$
 - ☐ 2. $\frac{18}{47}$
 - ☐ 3. $\frac{10}{29}$
 - ☒ 4. $\frac{15}{77}$

Question ID : 4410091221515

Option 1 ID : 4410094819483

Option 2 ID : 4410094819485

Option 3 ID : 4410094819484

Option 4 ID : 4410094819486

Chosen Option : 3

Q.6 The shadow of a tower standing on a level plane is found to be 96 m longer when the Sun's altitude is 30° than when it is 60° . The height (in m) of the tower is:

- Ans
- ☒ 1. $48\sqrt{2}$
 - ☒ 2. $48\sqrt{3}$
 - ☒ 3. $32\sqrt{3}$
 - ☒ 4. $96\sqrt{2}$

Question ID : 441009620851
Option 1 ID : 4410092437537
Option 2 ID : 4410092437538
Option 3 ID : 4410092437539
Option 4 ID : 4410092437536
Chosen Option : 1

Q.7 The base of a solid right prism is a triangle, whose sides are 13 cm, 20 cm and 21 cm. The height of the prism is 7 cm. Then, the total surface area of the prism is:

- Ans
- ☒ 1. 630 cm^2
 - ☒ 2. 882 cm^2
 - ☒ 3. 441 cm^2
 - ☒ 4. 990 cm^2

Question ID : 44100987708
Option 1 ID : 441009348714
Option 2 ID : 441009348711
Option 3 ID : 441009348712
Option 4 ID : 441009348713
Chosen Option : 2

Q.8 A farmer invests ₹12,500 at 8% for 3 years. If he is given an option between simple and compound interest, compounded annually, how much extra would he earn with compound interest? (Round to the nearest rupee)

- Ans
- ☒ 1. ₹256
 - ☒ 2. ₹242
 - ☒ 3. ₹246
 - ☒ 4. ₹263

Question ID : 44100923823
Option 1 ID : 44100995011
Option 2 ID : 44100995009
Option 3 ID : 44100995010
Option 4 ID : 44100995012
Chosen Option : 3

Q.9 Pipe A can fill a cistern in 12 hours, and pipe B can fill it in 9 hours. A third pipe, C, can empty the cistern in 18 hours. If all three pipes are opened at the same time, how long will it take to fill the cistern completely?

Ans ✓ 1. 7 hours 12 minutes

✗ 2. 7 hours 6 minutes

✗ 3. 7 hours 48 minutes

✗ 4. 7 hours 30 minutes

Question ID : 4410091293245

Option 1 ID : 4410095105073

Option 2 ID : 4410095105072

Option 3 ID : 4410095105075

Option 4 ID : 4410095105074

Chosen Option : 3

Q.10 Find the fourth proportional to 6, 8 and 12.

Ans ✓ 1. 16

✗ 2. 15

✗ 3. 14

✗ 4. 13

Question ID : 4410091476275

Option 1 ID : 4410095832410

Option 2 ID : 4410095832411

Option 3 ID : 4410095832412

Option 4 ID : 4410095832413

Chosen Option : 3

Q.11 Two trains of equal length are running on parallel lines in the same direction at the rate of 65 km/hr and 53 km/hr. The faster train passes the slower train in 30 seconds. Find length of each train.

Ans ✗ 1. 30 meters

✗ 2. 25 meters

✓ 3. 50 meters

✗ 4. 40 meters

Question ID : 441009647261

Option 1 ID : 4410092543098

Option 2 ID : 4410092543101

Option 3 ID : 4410092543099

Option 4 ID : 4410092543100

Chosen Option : 2

Q.12 When the price of a pressure cooker was increased by 15%, the sale of pressure cookers decreased by 15%. What was the net effect on the sales revenue?

- Ans
- ☒ 1. 1.35% decrease
 - ☒ 2. 2.25% decrease
 - ☒ 3. 1.35% increase
 - ☒ 4. 2.25% increase

Question ID : 4410091276897
Option 1 ID : 4410095039834
Option 2 ID : 4410095039831
Option 3 ID : 4410095039833
Option 4 ID : 4410095039832
Chosen Option : 4

Q.13 The marked price of a watch is ₹2,800. If the shopkeeper offers three successive discounts of 18%, 15% and 10% on its marked price, find the final selling price.

- Ans
- ☒ 1. ₹1,756.44
 - ☒ 2. ₹1,562.88
 - ☒ 3. ₹1,678.22
 - ☒ 4. ₹1,825.33

Question ID : 4410091506683
Option 1 ID : 4410095951084
Option 2 ID : 4410095951082
Option 3 ID : 4410095951083
Option 4 ID : 4410095951085
Chosen Option : 2

Q.14 A grocer mixes 15 kg of rice at ₹30 per kg with 5 kg of rice at ₹50 per kg. What is the average price per kg of the mixture?

- Ans
- ☒ 1. ₹38
 - ☒ 2. ₹35
 - ☒ 3. ₹42
 - ☒ 4. ₹37

Question ID : 4410091440994
Option 1 ID : 4410095692641
Option 2 ID : 4410095692639
Option 3 ID : 4410095692642
Option 4 ID : 4410095692640
Chosen Option : 1

Q.15 Vinay's monthly income is ₹50,000. He spends 25% on rent, 20% on food, and 10% on other expenses. The remaining amount is saved. How much does he save per month?

- Ans ☒ 1. ₹30,000
☒ 2. ₹22,500
☒ 3. ₹25,000
☒ 4. ₹27,500

Question ID : 44100910628
 Option 1 ID : 44100942301
 Option 2 ID : 44100942298
 Option 3 ID : 44100942299
 Option 4 ID : 44100942300
 Chosen Option : 2

Section : General Knowledge

Q.1 Which Constitutional Amendment Act affirmed that Parliament has the authority to amend any part of the Indian Constitution, including the Fundamental Rights?

- Ans ☒ 1. 26th Amendment Act, 1971
☒ 2. 25th Amendment Act, 1971
☒ 3. 42nd Amendment Act, 1976
☒ 4. 24th Amendment Act, 1971

Question ID : 4410091180045
 Option 1 ID : 4410094654299
 Option 2 ID : 4410094654298
 Option 3 ID : 4410094654301
 Option 4 ID : 4410094654300
 Chosen Option : 2

Q.2 Consider the following Assertion -Reason:
 Assertion (A): The Tehri Dam is considered a multipurpose project.
 Reason (R): It only supplies drinking water to Delhi and Uttar Pradesh.
 Which of the following option is correct?

- Ans ☒ 1. A is false but R is true
☒ 2. Both A and R are true, and R is the correct explanation of A
☒ 3. Both A and R are true, but R is not the correct explanation of A
☒ 4. A is true but R is false

Question ID : 441009256530
 Option 1 ID : 4410091000018
 Option 2 ID : 4410091000015
 Option 3 ID : 4410091000016
 Option 4 ID : 4410091000017
 Chosen Option : 2

Q.3 El Niño has a direct influence on which Indian phenomenon?

- Ans
- ☒ 1. Ocean tides
 - ☒ 2. Monsoon winds
 - ☒ 3. Cyclones in the Arabian Sea
 - ☒ 4. Himalayan glaciers

Question ID : 4410091340925

Option 1 ID : 4410095295738

Option 2 ID : 4410095295736

Option 3 ID : 4410095295735

Option 4 ID : 4410095295737

Chosen Option : 3

Q.4 Which of the following is NOT correctly elaborated?

- Ans
- ☒ 1. Unemployment Rate-UR
 - ☒ 2. Periodic Labour Force Survey -PLFS
 - ☒ 3. Worker Population Rate-WPR
 - ☒ 4. Labour Force Participation Rate -LFPR

Question ID : 441009299725

Option 1 ID : 4410091166006

Option 2 ID : 4410091166007

Option 3 ID : 4410091166005

Option 4 ID : 4410091166004

Chosen Option : 1

Q.5 What is the title of Arundhati Roy's memoir, published in September 2025, that explores her relationship with her mother, Mary Roy?

- Ans
- ☒ 1. Mother Mary Comes to Me
 - ☒ 2. The God of Small Things
 - ☒ 3. The Ministry of Utmost Happiness
 - ☒ 4. Azadi

Question ID : 4410091413461

Option 1 ID : 4410095582857

Option 2 ID : 4410095582855

Option 3 ID : 4410095582856

Option 4 ID : 4410095582858

Chosen Option : 1

Q.6 Which region of Modern location is known as 'Panchala' during the Maurya dynasty?

- Ans
- ☐ 1. Eastern Uttar Pradesh
 - ☐ 2. Bank of Godavari
 - ☒ 3. Western Uttar Pradesh
 - ☐ 4. Allahabad

Question ID : 441009938543
Option 1 ID : 4410093707868
Option 2 ID : 4410093707871
Option 3 ID : 4410093707869
Option 4 ID : 4410093707870
Chosen Option : 2

Q.7 As per ISRO's roadmap, how many launches were scheduled to be completed by March 2026?

- Ans
- ☐ 1. Five
 - ☒ 2. Seven
 - ☐ 3. Ten
 - ☐ 4. Three

Question ID : 4410091298086
Option 1 ID : 4410095124573
Option 2 ID : 4410095124574
Option 3 ID : 4410095124575
Option 4 ID : 4410095124572
Chosen Option : 2

Q.8 Which Governor General banned the practice of sati in 1829?

- Ans
- ☐ 1. Lord Dalhousie
 - ☐ 2. Lord Curzon
 - ☐ 3. Lord Wellesley
 - ☒ 4. Lord Bentinck

Question ID : 4410091570548
Option 1 ID : 4410096203165
Option 2 ID : 4410096203164
Option 3 ID : 4410096203167
Option 4 ID : 4410096203166
Chosen Option : 1

Q.9 Which of the following events occur during the process of photosynthesis?

- i) Absorption of sunlight by chlorophyll
- ii) Carbon dioxide gas releases
- iii) Reduction of carbon dioxide to carbohydrates
- iv) Conversion of chemical energy to light energy

Ans ☒ 1. ii) and iii)
☒ 2. i) and ii)
☒ 3. iii) and iv)
☒ 4. i) and iii)

Question ID : 44100932520

Option 1 ID : 441009129359

Option 2 ID : 441009129358

Option 3 ID : 441009129360

Option 4 ID : 441009129357

Chosen Option : 2

Q.10 Who authored the 2025 memoir Careless People, drawing parallels between corporate leaders and the "careless people" of The Great Gatsby?

Ans ☒ 1. Frances Haugen
☒ 2. Sheryl Sandberg
☒ 3. Sarah Wynn-Williams
☒ 4. Mark Zuckerberg

Question ID : 4410091311383

Option 1 ID : 4410095177216

Option 2 ID : 4410095177215

Option 3 ID : 4410095177214

Option 4 ID : 4410095177217

Chosen Option : 2