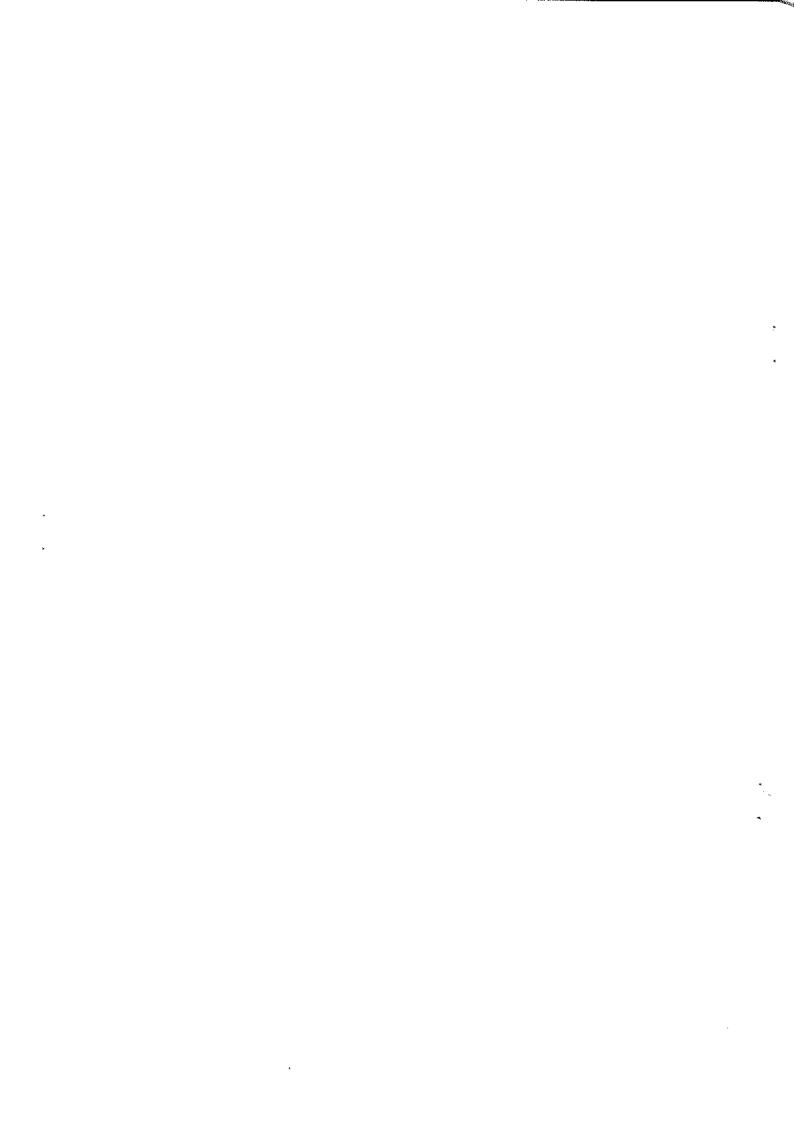# BABA FARID UNIVERSITY OF HEALTH SCIENCES, FARIDKOT

Sr. Assistant (Account)
(under Baba Farid University of Health Sciences, Faridkot)

QUESTION BOOKLET NO

IPRESSION OF THE CANDIDATE

OMR ANSWER SHEET NO

ROLL NO:

FULL SIGNATURE OF THE CANDIDATE

Co-ordinator stamp

FULL SIGNATURE OF INVIGILATOR

Time Allowed: 02:00 Hours   (03:00 PM to 05:00 PM)   **Maximum Marks: 100**

1. Use BLACK FINE TIP BALL PEN only. Use of pencil is not allowed.
2. Write your Roll number on the OMR answer-sheet and also on the question-booklet only in the space provided for the purpose and at no other place in the question booklets and Answer-sheet
3. Enter the Question Booklet Set and Number on the OMR Answer-sheet and also darken the corresponding bubbles with BLACK FINE TIP BALL PEN.
4. Do not put any marks anywhere in the Question booklet /on the OMR Answer-sheet.
5. **There are 100 objective type questions in all of 1 Mark each.** Before attempting the questions, check that the Question-booklet is complete. In case any question/part of question or page is missing, inform the Centre Superintendent within 5 minutes of the start of the examination. After that no claim will be entertained.
6. Each question is followed by four alternative responses listed as A), B), C) and D) out of which only one is correct / most correct. In case, all the ovals are left blank, there will be deduction of marks @ 0.25 mark for each such unattempted question. Fifth oval 'E' (introduced for security purpose) is to be darkened in case you do not want to attempt the question to avoid negative marking.
7. To open the question booklet, remove the seal gently when asked to do so. Handover the OMR Answer-sheet to the officer on duty on the completion of the time before you leave the examination hall.
8. **The candidates are permitted to carry his/her question booklet after completion of the examination but OMR Sheets are compulsory required to be deposited with the invigilator.**
9. A candidate who create disturbance of any kind or changes his/her seat or is found in possession of any paper possibility of any assistance to him/her or unfair means will be expelled from the examination by the Centre superintendent/Observer, whose decision shall be final. ("Expulsion" for this purpose would mean cancellation of the entire examination of the candidate).
10. THE CANDIDATES ARE NOT PERMITTED TO CARRY ANY TELECOMMUNICATIION EQUIPMENT SUCH AS WATCH, CELLULAR PHONE, WIRELESS SET, SCANNER ETC. INSIDE THE EXAMINATION HALL.
11. For rough work, use only the blank space of the Question booklet.
12. The candidates will not be allowed to leave the examination hall during the examination.
13. Borrowing any material is not allowed.
14. The answer-sheet is designed for Computer evaluation. If the instructions are not followed properly, the candidate alone shall be responsible for the resultant loss.
15. Smoking/Refreshment shall not be allowed in the Entrance Test Centre/Hall.
16. Male candidates shall affix their Left Thumb Impression (LTI) while Female candidates shall affix Right Thumb Impression (RTI) at the prescribed place on the OMR answer sheet, Question Booklet and attendance sheet. The Centre superintendent shall also obtain and retain it for record.
17. The candidate must fill both the question booklet number and OMR answer sheet number on the attendance sheet.
18. No candidate shall be allowed to leave the centre before **05:00 PM.**

----

1. Mr. A earns ₹50,000 p.m. basic salary, DA ₹10,000 (forms part of retirement benefits), and HRA ₹20,000 p.m. He pays rent ₹18,000 p.m. in Delhi. Exempt HRA = ?
   a) ₹2,40,000
   b) ₹1,44,000
   c) ₹1,80,000
   d) ₹2,16,000

2. A doctor earned ₹12,00,000, spent ₹3,00,000 on staff, ₹50,000 on depreciation, ₹20,000 on telephone. Taxable income = ?
   a) ₹9,00,000
   b) ₹8,30,000
   c) ₹8,70,000
   d) ₹8,50,000

3. Equity shares sold for ₹5,00,000. Purchase price ₹2,00,000 (held >12 months, STT paid). LTCG = ?
   a) ₹Nil
   b) ₹1,00,000
   c) ₹3,00,000
   d) ₹2,00,000

4. Bank Reconciliation Statement is prepared to:
   a) Know the causes of difference between Cash Book and Pass Book
   b) Rectify errors in cash book and account
   c) Find balance of Cash Book and Pass Book
   d) Prevent frauds in bank

5. Land bought in 2004 for ₹5,00,000, sold in 2023-24 for ₹40,00,000. CII 2004-05=113, 2023-24=348. Indexed cost = ?
   a) ₹5,00,000
   b) ₹20,00,000
   c) ₹10,00,000
   d) ₹15,40,000

6. Interest on debentures ₹1,00,000. Collection charges ₹2,000. Taxable income = ?
   a) ₹1,00,000
   b) ₹1,02,000
   c) ₹98,000
   d) ₹99,000

7. The charging section of the Income Tax Act, 1961 is:
   a) Section 10
   b) Section 2
   c) Section 80C
   d) Section 4

8. Residential status of an individual is determined under:
   a) Section 6
   b) Section 8
   c) Section 5
   d) Section 7

9. Exempt income under section 10 includes:
   a) Salary income
   b) Business profits
   c) Agricultural income
   d) All of the above

10. Workmen Compensation under Dispute is an example of
    a) Contingent Assets
    b) Current Liability
    c) Current Assets
    d) Contingent Liability

11. Which of the following is NOT a type of audit?
    a) Statutory Audit
    b) Management Audit
    c) Ledger Audit
    d) Social Audit

12. Audit evidence should be:
    a) More than 100%
    b) Sufficient and reliable
    c) Only documentary
    d) Based on inquiry alone

13. Internal check mainly deals with:
    a) Division of work
    b) Proper system of authorization
    c) Cross-checking of work by staff
    d) All of the above

14. The primary responsibility for prevention of fraud lies with:
    a) Management
    b) Auditor
    c) Audit committee
    d) Internal auditor

40. In Tally, if GST is not reflecting in the invoice, which of the following is MOST likely missed?
    a) GST enabled in F11 Features
    b) Ledger created under Duties & Taxes
    c) Tax Rate defined in Stock Item/Ledger
    d) All of the above

41. Which feature in Tally allows branch-wise profit analysis?
    a) Cost Centre
    b) Budget Control
    c) Tally Vault
    d) None of the above

42. A company wants to track project-wise expenses along with department-wise salaries. Which combination is best?
    a) Cost Centres only
    b) Cost Categories + Cost Centres
    c) Tally Audit + Cost Centres
    d) Groups under Liabilities

43. In Tally, which report helps identify mismatched Input GST credit?
    a) Trial Balance
    b) GSTR-2 Reconciliation
    c) Ratio Analysis
    d) Stock Summary

44. When you record an inter-state sales transaction in Tally, which tax is applied?
    a) CGST + SGST   b) UTGST
    c) IGST   d) VAT

45. Which voucher in Tally is generally used for passing adjustment entries like provision for doubtful debts?
    a) F5 – Payment   b) F9 – Purchase
    c) F8 – Sales   d) F7 – Journal

46. In Tally, what happens when you enable "Maintain Accounts only (no inventory)"?
    a) Inventory reports become inaccessible
    b) Only accounting vouchers are   available
    c) Stock items cannot be created
    d) All of the above

47. Which of the following is TRUE about "Reverse Charge Mechanism (RCM)" in Tally?
    a) Input and Output GST are auto-adjusted
    b) Liability is created under "GST Payable" ledger
    c) Expenses attract GST liability in buyer's account
    d) All of the above

48. Which of the following is NOT a default report in Tally's Display Menu?
    a) Day Book
    b) Cash/Bank Book
    c) Stock Journal
    d) All of the above

49. In Tally, if you want to restrict users from altering vouchers after audit, which feature is used?
    a) Security Levels   b) Tally Vault
    c) Tally Audit   d) ODBC

50. In Tally, which option allows automatic calculation of TDS?
    a) GST Setup in F11
    b) TDS Deduction Setup under Statutory Features
    c) Payroll Configuration under General Features
    d) Voucher Configuration

51. Which type of ledger group is "Sundry Creditors" placed under in Tally?
    a) Liabilities → Current Liabilities
    b) Liabilities → Loans
    c) Assets → Current Assets
    d) Assets → Fixed Assets

52. Which inventory feature in Tally allows multiple units of measurement (e.g., kg & gms)?
a) Stock Groups
b) Godowns
c) Standard Cost
d) Compound Units

53. In Tally, "Budgets" feature is useful for:
a) Restricting ledger creation
b) Generating depreciation automatically
c) Comparing actual with estimated values
d) Maintaining stock valuation

54. Under which category "Employee Groups" are created, when recording payroll in Tally?
a) Employee Masters
b) Payroll Masters
c) Expenditure Accounts
d) Cost Centres

55. In Tally, which report shows Gross Profit and Net Profit separately?
a) Balance Sheet
b) Day Book
c) Trading & P&L A/c
d) All of the above

56. Which voucher type is used for recording accrued income adjustment in Tally?
a) Journal Voucher
b) Sales Voucher
c) Receipt Voucher
d) Contra Voucher

57. If a bill of ₹50,000 is partly paid ₹30,000 and balance kept outstanding, which feature of Tally is used?
a) Cost Centre Allocation
b) Bill-wise Details
c) Interest Calculation
d) Stock Journal

58. In Tally, "Interest Calculation Report" is available under:
a) Gateway of Tally → Display → Statements of Accounts
b) Gateway of Tally → Display → Exception Reports
c) Payroll Reports
d) Trial Balance

59. Which type of voucher is used for transferring goods from one branch to another (without sale)?
a) Contra Voucher
b) Rejection In Voucher
c) Delivery Note
d) Stock Journal

60. Which of the following assets is a fictitious asset
a) Preliminary expenses A/c
b) Outstanding Salary A/c
c) Prepaid Rent A/c
d) Goodwill A/c

61. Who won the FIDE Grand Swiss tournament for the 2nd consecutive year?
a) Koneru Humpy
b) Gukesh D
c) Vaishali Rameshbabu
d) None of these

62. Who was posthumously honoured with the P V Narsimha Rao Memorial Award for Economics in 2025?
a) Dr. Manmohan Singh
b) Shri Pramod Mahajan
c) Shri Arun Jaitley
d) Mrs. Sushma Swaraj

63. Which Indian leader visited Pakistan in 2025 for diplomatic talks?
a) Shahi Tharoor
b) Rahul Gandhi
c) Manish Tiwari
d) No official visit took place

64. National Sports Day (29 Aug) marks the birth anniversary of which legendary Indian sportsperson?
a) Kapil Dev
b) Major Dhyan Chand
c) P.T. Usha
d) Leander Paes

65. Who is the present Chief Election Commissioner of India?
a) Anish Dayal Singh
b) C.P. Radhakrishnan
c) DR. Vijay Dev
d) Gyanesh Kamar

66. Which animal today is the closest living relative of dinosaurs?
a) Frogs
b) Birds
c) Crocodiles
d) Lizards

67. How many times was Sarvepalli Radhakrishnan nominated for the Nobel Prize?
a) 3
b) 9
c) 27
d) 31

68. In MS Excel, which function returns the cell reference as text?
]a) CELL()
b) INDIRECT()
c) ADDRESS()
d) ROW()

69. In MS Word, which feature allows you to create a single document for multiple recipients (letters, labels)?
a) AutoCorrect
b) Macro
c) Mail Merge
d) SmartArt

70. In MS Excel, what does the function =VLOOKUP(450, A2:D10, 3, TRUE) return?
a) Exact match only
b) Nearest match less than or equal to 450
c) Nearest match greater than 450
d) #N/A error always

71. Which Excel function can be used to count cells that meet multiple criteria?
a) COUNTIFS()
b) COUNTIF()
c) SUMIF()
d) DSUM()

72. Which of the following is NOT a valid database normalization form?
a) 4NF
b) 6NF
c) 3NF
d) 5NF

73. Which of the following Excel tools allows "What-if" analysis?
a) Data Validation
b) Pivot Table
c) Conditional Formatting
d) Solver

74. In MS Word, which field code is used to insert page numbers?
a) { PAGE }
b) { NUMPAGES }
c) { SECTION }
d) { REF }

75. In computer networks, which layer of OSI model ensures reliable delivery of data?
a) Data Link Layer
b) Network Layer
c) Transport Layer
d) Session Layer

76. Which cyberattack floods a server with traffic to make it unavailable?
a) DDoS
b) Spoofing
c) Phishing
d) Keylogging

77. Which Excel feature allows creating a dropdown list of values in a cell?
a) Data Consolidation
b) Index-Match
c) Goal Seek
d) Data Validation

78. Which Excel function extracts the nth character(s) from a string starting at a given position?
a) LEFT()   b) MID()
c) RIGHT()   d) FIND()

79. In MS Word, restricting editing to only tracked changes is done under:
a) Developer Tab → Protection
b) Insert Tab → Content Controls
c) Review Tab → Restrict Editing
d) References Tab → Source Manager

80. Which Excel chart is best suited for showing cumulative values over time?
a) Column Chart   b) Line Chart
c) Area Chart   d) Scatter Chart

81. Which MS Office feature automates repetitive tasks using recorded steps?
a) Macro   b) Template
c) Style   d) SmartArt

82. Which Excel function would you use to calculate depreciation using the fixed-declining balance method?
a) SLN()   b) DB()
c) DNB()   d) VDB()

83. Which Excel formula will return the column number of cell D5?
a) ROW(D5)   b) COL(D5)
c) COLUMN(D5)   d) INDEX(D5)

84. Which part of computer memory is non-volatile and stores firmware?
a) RAM   b) ROM
c) Cache   d) Virtual Memory

85. Which cyberattack involves redirecting a website's traffic to a fake site?
a) Phishing   b) Spoofing
c) Keylogging   d) Pharming

86. Which Excel function returns the row number of a reference?
a) ROW()   b) INDEX()
c) RW()   d) LOOKUP()

87. Which shortcut opens Task Manager directly in Windows?
a) Alt + Tab
b) Ctrl + Alt + Backspace
c) Ctrl + Shift + Esc
d) Ctrl + Esc

88. In MS PowerPoint, which view allows editing of speaker notes?
a) Slide Sorter
b) Outline View
c) Notes Page View
d) All of the above

Direction: 89 - 93: Read the instruction carefully and answer the questions that follows:
Eight persons – A, B, C, D, E, F, G, and H – are sitting around a circular table facing the centre.
1. A sits third to the right of E.
2. C sits second to the left of A.
3. F is exactly between B and D.
4. H is opposite A.
5. B is immediate right of A.

89. Who sits opposite G?
a) B   b) C
c) D   d) E

90. Who sits to the immediate left of F?

a) F
b) H
c) D
d) B

91. Which two persons are immediate neighbours of H?

a) B and C
b) E and G
c) A and F
d) D and E

92. Who is exactly between B and E (clockwise)?

a) G
b) H
c) A
d) D

93. Which statement is TRUE?

a) A sits opposite D
b) H is third to the left of B
c) C sits immediate left of A
d) F sits exactly opposite C

94. In a certain code, "TRUMP" is written as "46321" and "GRAIN" is written as "76598". How is "GRUNT" written in that code language?

a) 67834
b) 76384
c) 23847
d) 23684

95. From the given alternatives, select the word which CANNOT be formed using the letters of the given word:

Information

a) Motion
b) From
c) Action
d) Norm

96. In a code language:

'RAIN IS GOOD' → 5 7 9
'WATER IS PURE' → 3 7 6
'PURE RAIN WATER' → 6 5 3
What is the code for "GOOD"?

a) 5
b) 6
c) 7
d) 9

97. A introduces B as the daughter of the only son of his father's wife. How is B related to A?

a) Sister
b) Daughter
c) Cousin
d) Niece

98. Statements:

All actors are dancers.
Some dancers are singers.
All singers are writers.

Conclusions:

1. Some actors are singers.
2. Some writers are dancers.
3. All writers are singers.

a) Only 1 follows
b) Only 2 follows
c) Only 3 follows
d) 2 and 3 follow

99. If $* = +, + = -, - = \div, \div = \times$, then $8 - 4 \div 2 * 3 = ?$

a) 18
b) 8
c) 10
d) 7

100. If 'A @ B' means A is father of B, 'A # B' means A is mother of B, then what does P # Q @ R mean?

a) P is grandmother of R
b) P is mother of R
c) P is father of R
d) P is aunt of R

****

8

ANSWER KEY

Recruitment test conducted on 30/09/2025 for post of Senior Assistant (Accounts) under BFUHS, Faridkot

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