

PSC Divisional Accountant - Kerala General Service Examination Previous Year Question Paper

***Exam Name: Divisional Accountant - Kerala
General Service***

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Medium of Questions: English



1. Who is the founder of 'Mitavadi' ?
 A) C. Krishnan
 B) Moorkkothu Kumaran
 C) T.K. Madhavan
 D) K. Sukumaran
2. Annie Besant chaired a political conference in Malabar held at
 A) Manjeri
 B) Ottappalam
 C) Vatakara
 D) Kannur
3. Which is not a work of Vakkom Moulavi ?
 A) Muslim
 B) Al Islam
 C) Al Bayan
 D) Swadeshabhimani
4. The Sadhujana Paripalana Yogam was established in
 A) 1903
 B) 1907
 C) 1908
 D) None of these
5. Which is not a work of Irayimman Thampi ?
 A) Keechaka Vadham
 B) Uttara Swayamvaram
 C) Dakshayagam
 D) Ravanavijayam
6. The first conference of Kochi Rajya Praja Mandalam was held at
 A) Irinjalakkuda
 B) Thrissur
 C) Aluva
 D) Kochi
7. Who is known as Dharmaraja ?
 A) Indukotha
 B) Karthika Tirunal
 C) Ayiliam Tirunal
 D) Utram Tirunal
8. The Indian author who is awarded Fukuoka Prize in 2015 is
 A) Mahashweta Devi
 B) Irfan Habib
 C) Nalini Malani
 D) Ramachandra Guha
9. 'Murugan' was the deity worshipped by the people of
 A) Neytal
 B) Mullai
 C) Palai
 D) Kurinchi
10. The second capital of Ezhimala Kingdom was
 A) Eli
 B) Baliapattom
 C) Pazhi
 D) None of these

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11. Who was not an astronomer in ancient Kerala ?
A) Haridatta
B) Sthanu Ravi
C) Govinda Swami
D) Sankaranarayana
12. The first Speaker of Indian Lok Sabha is
A) M.A. Iyyengar
B) G. V. Mavlankar
C) G. B. Panth
D) None of these
13. Who is known as the father of 'Panchayati Raj' system ?
A) Gandhiji
B) Rajiv Gandhi
C) Ashoka Mehta
D) Balwant Roy Mehta
14. Who was not involved in the Faqir uprising of 1776-77 ?
A) Wilayat Ali
B) Bhavani Pathak
C) Majnum Shah
D) Chirag Ali Shah
15. During the Revolt of 1857 the movement in Rohilkhand was led by
A) Kunwar Singh
B) Dost Khan
C) Khan Bahadur Khan
D) Raghunath Singh
16. Ramabai, wife of M.G. Ranade, was the founder of
A) Bharath Sthree Mahamandal
B) Sharda Sadan
C) Bharath Mahila Parishat
D) Arya Mahila Samaj
17. In the National Film Awards announced in March 2015, the best popular film award goes to
A) Court
B) Khwada
C) Asha for Ja or Majhe
D) None of these
18. August Kranti Maidan is connected with
A) Quit India Movement
B) R. I. N. Mutiny
C) I. N. A. Trials
D) August Offer
19. Kanhu Murmu was the leader of
A) Pabna Uprising
B) Munda Rebellion
C) Santhal Rebellion
D) Bhills Movement
20. Guruvayur Satyagraha was inspired by a resolution passed in the political conference held at
A) Guruvayur
B) Manjeri
C) Vatakara
D) Calicut

A

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21. The criminal as well as his accomplice _____ arrested.
A) was B) were C) have been D) are being
22. Fact is stronger than
A) fancy B) imagination C) fiction D) are
23. Pick out the nearest in meaning :
To fly off the handle
A) To dislocate B) To lose one's temper
C) To take off D) To be airborne
24. Select the word opposite in meaning to the word in italics :
The *dishevelled* appearance of the two men on the street made everyone take notice of them.
A) composed B) tidy C) confident D) complacent
25. Mary was an _____ of Reed.
A) alumnus B) alumnae C) alumni D) alumna
26. I am fond _____ reading books.
A) in B) on C) of D) at
27. Choose the proper sequence of the sentence jumbled up :
The fact
P. that man is ignorant of his own self
Q. must not be allowed
R. to cloud the other fact
S. that man has reached the moon
A) PQRS B) RPQS C) SQRP D) SPRQ
28. Pick out the identical pair :
LAUREL : VICTOR : :
A) chevrons : army B) Oscar : movie star
C) power : glory D) rabbit's foot : luck
29. He knows nobody in the colony, _____ ?
A) does he B) did he C) doesn't he D) didn't he
30. Pick out the correctly spelt word
A) dispose B) dipose C) demote D) denote



31. The best method of keeping petty cash is known as
A) Imprest system B) Cash system
C) Mercantile system D) Accrual system
32. Goods taken by the proprietor for his personal use should be credited to which account ?
A) Drawings Account B) Advertisement Account
C) Cash Account D) Purchases Account
33. The surplus which is not shown in the Balance Sheet is known as
A) Provision B) Reserve Fund
C) Secret Reserves D) General Reserve
34. When the drawee on accepting a bill, marks on it the place of payment, it is called
A) Acceptance of bill B) Domicile of bill
C) Conditional acceptance D) Local acceptance
35. Voyage Accounts include
A) Only income earned
B) Only the expenditure incurred
C) Both income earned and expenditure incurred
D) None of these
36. "Pay Mr. Kumar or order", this is an example of which type of endorsement ?
A) Special endorsement
B) Restrictive endorsement
C) San Recourse endorsement
D) Facultative endorsement
37. The system where control accounts are kept as memorandum accounts and do not form part of double entry is known as
A) Mercantile system B) Sectional balancing
C) Self-balancing D) Single entry system
38. Renewal fee for patents is an example of which type of expenditure ?
A) Capital Expenditure
B) Deferred Revenue Expenditure
C) Miscellaneous Expenditure
D) Revenue Expenditure

39. "Sola of Exchange" appearing on a Bill of Exchange means that
- A) Bill drawn in a set
 - B) Foreign bills having no documents attached
 - C) Bills have not been drawn in a set
 - D) Bills having certain documents attached
40. In which method of pricing, stock is valued at current selling price less estimated profit margin and less the estimated cost of disposal ?
- A) Specific price method
 - B) Average price method
 - C) Standard price method
 - D) Adjusted selling price method
41. The total sales of a trader during a given period is known as
- A) Turnover
 - B) Output
 - C) Revenue
 - D) Income
42. Excess of purchase price over selling price is
- A) Gross profit
 - B) Net profit
 - C) Gross loss
 - D) Net loss
43. If the firm's capital is Rs. 10,000, liabilities are Rs. 2,000, then the total assets of the firm will be
- A) Rs. 14,000
 - B) Rs. 12,000
 - C) Rs. 8,000
 - D) Rs. 22,000
44. Preliminary expense is an example of which type of assets ?
- A) Current assets
 - B) Fixed assets
 - C) Intangible assets
 - D) Fictitious assets
45. Income tax paid by a sole proprietor on his business income should be
- A) Debited to Trading Account
 - B) Debited to Profit and Loss Account
 - C) Deducted from capital in Balance Sheet
 - D) Deducted from Cash Account in Balance Sheet
46. When goods are returned to the supplier, which document is sent to him ?
- A) Debit note
 - B) Credit note
 - C) Columnar journals
 - D) Both debit note and credit note

47. If opening stock is Rs. 4,000, cost of purchase is Rs. 14,000 and the cost of goods sold is Rs. 12,000, find out the value of closing stock.
- A) Rs. 6,000
B) Rs. 30,000
C) Rs. 22,000
D) Rs. 8,000
48. Depletion method of depreciation is used in
- A) Loose tools
B) Mines
C) Machinery
D) Patent rights
49. Legacies are generally
- A) Capitalised and taken in Balance Sheet
B) Treated as income and credited to Income and Expenditure Account
C) Treated as expense and debited to Income and Expenditure Account
D) Treated as revenue expenditure
50. Outstanding salaries comes under
- A) Real Account
B) Nominal Account
C) Personal Account
D) Expense Account
51. In the case of a Retiring of a bill, which account is debited in the accounts of a drawer ?
- A) Interest Account
B) Discount Account
C) Deficiency Account
D) Rebate Account
52. Fixed cost per unit increases when
- A) Production volume decreases
B) Production volume increases
C) Production volume remains constant
D) Variable cost per unit decreases
53. Purchase of office furniture was debited to Purchase Account. This is an example of which type of error ?
- A) Error of Omission
B) Error of Commission
C) Error of Principle
D) Compensating errors

54. Reserves which are not available for distribution as dividend are known as
A) Revenue Reserves B) Capital Reserves
C) Dividend Equalisation Reserves D) General Reserves
55. A Promissory Note is drawn by
A) Debtor B) Creditor
C) Both Debtor and Creditor D) Bank
56. An account opened at the back of the ledger to make it self-balancing is known as
A) Suspense Account
B) Adjustment Account
C) Cash Account
D) Trial Balance
57. The ledger which contains an account for each class of material and show receipts, issues and stock-in hand is known as
A) Cost Ledger Proper B) Job Ledger
C) Stock Ledger D) Stores Ledger
58. A Stale cheque means
A) Cheque payable to bearer
B) Cheque that has not been crossed
C) A cheque that is some months old
D) Cheque bears a date later than the current date on which they are drawn
59. Which system of wage payment consider the ratio that "work done bears to time taken" ?
A) Time Rate System
B) Piece Rate System
C) Efficiency Pay System
D) Bonus System
60. A statement prepared to test the arithmetical accuracy of books of accounts is known as
A) Trial Balance
B) Balance Sheet
C) Bank Reconciliation Statement
D) Trading and Profit and Loss Account

61. The next term in the following sequence is
2, 9, 28, 65, _____
A) 132 B) 126 C) 129 D) 125
62. Out of three numbers first is twice the second and one third of the third number.
If the average of three numbers is 16, then the sum of first and third number is
A) 16 B) 24 C) 32 D) 40
63. Factors of $81p - p^5$ is
A) $p(9 - p^2)(9 + p^2)$ B) $p(9 + p^2)(p^2 - 9)$
C) $p(9 + p^2)(3 + p)(3 - p)$ D) $p(9 - p^2)(3 + p)(3 + p)$
64. The sum of the digits of two digit number is 11 and the difference of the first digit
from the second is 5. The two digit number is
A) 38 B) 83 C) 74 D) 27
65. If $x + \frac{x}{2} + \frac{x}{4} + \frac{x}{8} + \frac{x}{16} = \frac{31}{16}$, then value of x is
A) 4 B) 3 C) 2 D) 1
66. If $7\frac{8}{13} + 19\frac{1}{13} - 8\frac{7}{65} - x = 15\frac{6}{13}$, then x is
A) $3\frac{6}{13}$ B) $3\frac{8}{13}$ C) $3\frac{6}{65}$ D) $3\frac{8}{65}$
67. A 180 meter long train crosses a 60 meter platform in 12 seconds. What is the
speed of train in km/hr. ?
A) 42 B) 64 C) 63 D) 59
68. $8\frac{3}{7} \times 2\frac{1}{3} + 5\frac{1}{3} + 1\frac{1}{3} = ?$
A) $26\frac{1}{3}$ B) $26\frac{2}{3}$ C) $24\frac{1}{3}$ D) $28\frac{1}{3}$

69. Sum of two numbers is 45. Their difference is 15. Then the large number is
A) 45 B) 30 C) 25 D) 35
70. Which of the following fraction is highest ?
A) $\frac{17}{18}$ B) $\frac{15}{16}$ C) $\frac{8}{9}$ D) $\frac{7}{8}$
71. $\sqrt{9 + \sqrt{7 + \sqrt{3 + \sqrt{1}}}} = ?$
A) 6 B) $\sqrt{20}$ C) $\sqrt{12}$ D) 12
72. $\frac{6^5 \times 5^5 \times 30^3}{10^8 \times 3^8} = ?$
A) 200 B) $\frac{200}{9}$ C) 300 D) $\frac{300}{9}$
73. Sum of exterior angles and interior angles of a regular hexagon is
A) 360 B) 540 C) 720 D) 1080
74. $x \times \frac{x}{1+x} \times \frac{x}{1-x} = ?$
A) $\frac{x}{1-x^2} - x$ B) $x - \frac{x}{x^2-1}$ C) $\frac{x}{x^2-1} - x$ D) $\frac{x}{x^2-1} + x$
75. The ratio of ages of A and B ten years ago was 2 : 3. If the ratio of their present age is 3 : 4, then how old is B now ?
A) 40 B) 35 C) 24 D) 60
76. If the remainder obtained by subtracting a number from its own square is 3 times the number, what is the number ?
A) 3 B) 4 C) 6 D) 9
77. If 100 is 20% of a number, then what the 120% of the number is ?
A) 100 B) 120 C) 500 D) 600



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78. The next number in the following sequence is

10, 20, 32, 46, 62, _____

A) 77

B) 85

C) 80

D) 75

79. If $\sin A = \frac{3}{5}$, then $\tan A =$

A) $\frac{5}{3}$

B) $\frac{3}{4}$

C) $\frac{4}{3}$

D) $\frac{5}{4}$

80. There are 3 white balls and 2 black balls. If a ball is taken random, what is the probability that it is a black ball ?

A) $\frac{1}{2}$

B) $\frac{2}{3}$

C) $\frac{1}{5}$

D) $\frac{2}{5}$

81. A and B start business in partnership by investing Rs. 3,000 and Rs. 4,000 respectively. At the end of one year a profit of Rs. 1,400 is made. How much amount would A get as his share of profit ?

A) 500

B) 600

C) 700

D) 800

82. The arithmetic average of 10 numbers is 10. If one is added to each number, by how much would the average increase ?

A) 11

B) 10

C) 1

D) 0

83. What is the sum of n terms of the series $2 + 4 + 6 + \dots$?

A) $n(n+1)$

B) $\frac{n(n+1)}{2}$

C) $\frac{n(n+1)(2n+1)}{6}$

D) $\frac{n^2(n+1)^2}{2}$

84. The value of $\frac{0.23 \times 0.23 \times 0.23 + 0.023 \times 0.023 \times 0.023}{0.69 \times 0.69 \times 0.69 + 0.069 \times 0.069 \times 0.069}$ is

A) $\frac{1}{3}$

B) $\frac{1}{9}$

C) $\frac{1}{27}$

D) $\frac{1}{30}$

85. If $a^2 + b^2 = 25$ and $ab = 12$, then $\frac{a+b}{a-b}$ is

A) 4

B) 5

C) 6

D) 7



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86. The area of the largest circle that can be drawn inside a rectangle with 8 cm by 7 cm is (take $\pi = \frac{22}{7}$)
- A) $\frac{1452}{7} \text{ cm}^2$ B) $\frac{77}{2} \text{ cm}^2$ C) 154 cm^2 D) $\frac{2288}{7} \text{ cm}^2$
87. A work can be completed by 24 men in 17 days. To complete the work in 12 days, the number of additional men required is
- A) 6 B) 8 C) 9 D) 10
88. A deposits an amount Rs. 30,000 to obtain a simple interest at the rate of 12% per year for three years. What total amount will A get at the end of 3 years?
- A) Rs. 10,800 B) Rs. 40,800 C) Rs. 3,600 D) Rs. 33,600
89. $\frac{3}{64}$ is what part of $\frac{1}{16}$?
- A) $\frac{3}{4}$ B) $\frac{1}{4}$ C) $\frac{4}{3}$ D) $\frac{3}{16}$
90. If the fractions $\frac{5}{14}$, $\frac{6}{11}$, $\frac{7}{9}$, $\frac{8}{13}$ and $\frac{9}{10}$ are arranged in ascending order of their values, which one will be the fourth?
- A) $\frac{7}{9}$ B) $\frac{5}{14}$ C) $\frac{8}{13}$ D) $\frac{9}{10}$
91. The compound interest on Rs. 2,500 at the rate of 5% per year after two years will be
- A) Rs. 250 B) Rs. 300 C) Rs. 274 D) Rs. 256
92. The ratio between ages of A and B is 2 : 3 and that between B and C is 1 : 2. If the sum of the ages of three is 110 years, how old is C?
- A) 30 B) 40 C) 50 D) 60

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93. On selling an article for Rs. 300 there is a gain of $11\frac{1}{9}\%$. What is its cost price ?
A) 270 B) 267 C) 277 D) 250
94. $\frac{1}{10} + \frac{1}{50} + \frac{1}{250} = ?$
A) 1 B) $\frac{1}{2}$ C) $\frac{1}{4}$ D) $\frac{1}{8}$
95. The best approximation of $\sqrt{2}$ among the given values is
A) 1.41 B) 1.414 C) 1.4142 D) 1.41421
96. If $7x + 5y = 107$ and $5x + 7y = 77$ then the value of xy is
A) 35 B) 120
C) 66 D) None of these
97. If $\sqrt{3} = 1.732$ then nearest value of $\frac{1}{\sqrt{3}}$ among given values is
A) 0.576 B) 0.577 C) 0.578 D) 0.575
98. 12 men can do a piece of work in 10 days. How many men would be required to do the same in 8 days ?
A) 14 B) 15 C) 16 D) 18
99. A car covers the first 35 km of its journey in 45 minutes and covers the remaining 69 km in 75 minutes. What is the average speed of the car ?
A) 42 km/hr. B) 50 km/hr. C) 52 km/hr. D) 60 km/hr.
100. If surface area and volume of a sphere can be represented by the same number, then what is the length of the diameter of the sphere ?
A) 3 B) 6
C) 9 D) Cannot be determined