जब तक आपको यह परीक्षण पुस्तिका खोलने को न कहा जाए तब तक न खोलें

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परीक्षण पुस्तिका अनुक्रम

क्रम संख्या

परीक्षण पुस्तिका

सामान्य योग्यता परीक्षण

A

समय : दो घण्टे

पूर्णांक : 300

अनुदेश

1. **परीक्षा प्रारम्भ होने के तुरन्त बाद, आप इस परीक्षण पुस्तिका की पड़ताल अवश्य कर लें कि इसमें कोई बिना छपा, फटा या छूटा हुआ पृष्ठ अथवा प्रश्नांश, आदि न हों । यदि ऐसा है, तो इसे सही परीक्षण पुस्तिका से बदल लीजिए ।**

2. **कृपया ध्यान रखें कि OMR उत्तर-पत्रक में, उचित स्थान पर, रोल नम्बर और परीक्षण पुस्तिका अनुक्रम A, B, C या D को, ध्यान से एवं बिना किसी चूक या विसंगति के भरने और कूटबद्ध करने की जिम्मेदारी उम्मीदवार की है । किसी भी प्रकार की चूक/विसंगति की स्थिति में उत्तर-पत्रक निरस्त कर दिया जाएगा ।**

3. इस परीक्षण पुस्तिका पर साथ में दिए गए कोष्ठक में आपको अपना अनुक्रमांक लिखना है । परीक्षण पुस्तिका पर ***और कुछ न*** लिखें ।

4. इस परीक्षण पुस्तिका में **120** प्रश्नांश (प्रश्न) दो भागों में दिए गए हैं : **भाग – A** और **भाग – B** । **भाग – B *में प्रत्येक प्रश्नांश हिन्दी और अंग्रेज़ी दोनों में*** छपा है । प्रत्येक प्रश्नांश में चार प्रत्युत्तर (उत्तर) दिए गए हैं । इनमें से एक प्रत्युत्तर को चुन लें, जिसे आप उत्तर-पत्रक पर अंकित करना चाहते हैं । यदि आपको ऐसा लगे कि एक से अधिक प्रत्युत्तर सही हैं, तो उस प्रत्युत्तर को अंकित करें जो आपको सर्वोत्तम लगे । प्रत्येक प्रश्नांश के लिए ***केवल एक ही*** प्रत्युत्तर चुनना है ।

Note : English version of the instructions is printed on the back cover of this Booklet.

PART – A

Directions (for the next FOUR items) : A pair of words has been given. Select the option where the pair of words have been most appropriately described, and mark your response on the Answer Sheet accordingly.

1. 'Accrual' and 'Outstanding'

(a) Accrual means any earned or spent sum that has not been invoiced or paid, and outstanding means overdue liabilities or receivables

(b) Accrual means overdue liabilities or receivables, and outstanding means any earned, or spent, sum that has not been invoiced or paid

(c) Accrual means any earned, or spent, sum that has not been invoiced or paid, and outstanding means liabilities that are not accounted for

(d) Accrual means earnings that are not accounted for, and outstanding means overdue liabilities or receivables

2. 'Amortisation' and 'Assets'

(a) Amortisation means spreading an intangible asset's cost over its useful life, and assets comprise big capital goods only

(b) Amortisation means items owned that can provide future benefits, and assets are intangible benefits gained from things owned

(c) Amortisation means spreading an intangible asset's cost over its useful life, and assets are items owned that can provide future benefits

(d) Amortisation means converting intangible assets into tangible assets, and assets are items owned that can provide future benefits

3. 'Mutual Funds' and 'Hedge Funds'

(a) Mutual Funds are open to public and are regulated, and Hedge Funds are aggregated mutual funds

(b) Mutual Funds are open to public and are regulated, and Hedge Funds are open only to accredited investors, and target high-net-worth investors

(c) Mutual Funds typically are high risk investments, and Hedge Funds typically are designed to protect the principal amount of the investor

(d) Mutual Funds are open only to private individuals, and Hedge Funds are open only to Institutional investors

4. 'Absenteeism' and 'Truancy'

(a) Truancy is recorded leaves of absence, and absenteeism is unauthorised or unexcused absences

(b) Absenteeism is absences especially without good reasons, and truancy is absences without permission

(c) Absenteeism is chronic truancy, and truancy is chronic absenteeism

(d) Truancy is avoidance of important roles and functions, and absenteeism is the tendency to miss important events within an organisation

Directions (for the next FOUR items): Read the following passage and answer the questions that follow, based solely on the passage.

A few years ago, when I first started experimenting with generative AI as a partner in a consulting firm, I noticed something that surprised me : It was helping me a lot more than it was helping my less-experienced colleagues. For newer analysts, the experience of using AI was very different. They produced output quickly, but it wasn't meaningfully better than the outputs they obtained before they employed AI. More strikingly, they often struggled to judge whether the output was any good at all, let alone how to redirect it. I realise in hindsight that what I was seeing in miniature then, today helps explain a broader unease that managers across industries are experiencing when they receive AI-assisted work output : While it produces output quickly and looks polished, it's hard to assess its quality, and therefore, whether to act upon it.

This makes sense when you look closely at the fact that those people who constantly evaluate and thoughtfully iterate AI output actually do get good results. You prompt AI, get a result, assess, and then re-prompt, making small course corrections as you go along. Historically, that kind of judgement does not come from using AI. It comes from having done work similar to what you're now using AI for, and learning from the sometimes poor, slow, imperfect experience of repetition, with real responsibility for the outcomes sharpening your focus. This presents a paradox : AI simultaneously increases the need for judgement while it erases the very experiences that produce it.

5. Which of the following would be the most appropriate assessment of the core issue defined by the passage ?

(a) AI is meant for the young whereas it is older people who benefit most from it

(b) Constant prompting and refinement alone can produce good non-AI output

(c) Experience is the best substitute for Artificial Intelligence

(d) Experience in real-world problems helps to better contextualise AI-produced solutions

6. Which one among the following options presents the most appropriate explanation of the paradox referred to in the passage ?

(a) Proper utilisation of AI can enhance quality of judgement

(b) AI is a necessary precondition for the development of judgement

(c) AI needs judgement but removes the path to its development

(d) Experience can substitute judgement but judgement can't substitute AI

7. In the following extract, "While it produces output quickly and looks polished, it's hard to assess its quality," why is it "hard to assess" AI output ?

(a) Because AI is not easily understood

(b) Because it requires quantitative skills to assess AI output

(c) Because whereas AI output is objectively generated, its assessment requires subjective skills

(d) AI output can be deceptive and hide unrevealed details

8. Select the option that most appropriately describes the following extract and mark your response on the Answer Sheet :

"They produced output quickly, but it wasn't meaningfully better than the outputs they obtained before they employed AI".

(a) The deployment of AI did not change their output

(b) The deployment of AI did not impact the quality of their output purposefully

(c) The deployment of AI led to outcomes that were no better than what their output was before

(d) The output was not better because they held no meaning for the users

9. Select the option where the following idiom has been most appropriately explained :

'Get blood out of stone'

(a) Extreme difficulty of extracting something from an exactingly obdurate source

(b) Work hard and untiringly to achieve the impossible

(c) Manage to infuse life into a dull subject

(d) Generate violence to determine the outcome of events

10. Two idioms have been given. Select the response that most appropriately describes the relationship between the two idioms :

Idiom 1 : 'Like two peas in a pod'

Idiom 2 : 'Cut from the same cloth'

(a) They present different meanings for the same imagery

(b) They present two different meanings from different imagery

(c) They present the same meaning from the same imagery

(d) They present different imagery that imply the same meaning

11. Match List I with List II and select the answer using the code given below the Lists :

List I *(Idiom)*	List II *(Meaning)*
A. Spill the beans	1. Rarely
B. Under the weather	2. Reveal
C. Once in a blue moon	3. Your turn
D. The ball is in your court	4. Unwell

Code :

	A	B	C	D
(a)	3	1	4	2
(b)	2	1	4	3
(c)	2	4	1	3
(d)	3	4	1	2

12. Match List I with List II and select the answer using the code given below the Lists :

List I *(Idiom)*	List II *(Matching idiom)*
A. At sixes and sevens	1. On razor's edge
B. Cat and dog life	2. All over the place
C. Walking on thin ice	3. It's beyond me
D. It's all Greek to me	4. At each other's throats

Code :

	A	B	C	D
		4	1	3
(a)	2	4	1	3
(b)	3	1	4	2
(c)	2	1	4	3
(d)	3	4	1	2

Directions (for the next FOUR items) : The following sentences have been divided into three parts and labelled (a), (b) and (c). Spot the error and mark your response on the Answer Sheet. If there is no error, choose option (d).

13. For those who aspire to achieve goals
(a)

that are typically beyond their reach
(b)

the results often fall short of expectations.
(c)

No error.
(d)

14. There are many instances
(a)

of a symbiotic relationship among two
(b)

different departments in a congenial office environment.
(c)

No error.
(d)

15. For reasons best known to the students
(a)

they insisted on me going to the boss
(b)

to represent their cause.
(c)

No error.
(d)

16. Accountancy blends objective and evidence-based
(a)

reporting with social responsibility
(b)

thereby ensuring that financial information

are reliable and useful for all stakeholders.
(c)

No error.
(d)

Directions (for the next FOUR items) : In the following items a pair of sentences (S1, S2) has been given. Select the most appropriate and relevant co-relationship of the second sentence with the first sentence from among the options (a), (b), (c) and (d), and mark your response on the Answer Sheet accordingly.

17. S1: The elements support life, as we know it on earth

S2: Life, as we know it on ea as emerged from its elements

The second sentence :

(a) Proves the veracity of first

(b) Disproves the veracity of the first

(c) Extends the assertion of the first

(d) Restricts the assertion of the first

18. S1: Price is what you pay; value is what you get

S2: If you are willing to pay the price, nobody will put a prize on you

The second sentence :

(a) Presents wisdom that is unrelated to the first

(b) Presents wisdom that is closely related to the first

(c) Presents wisdom that is the same as the first

(d) Presents wisdom that contrasts with the first

19. S1: The only constant in life is change

S2: The more things change the more they remain the same

The second sentence :

(a) Confirms the first

(b) Coheres with the first

(c) Contradicts the first

(d) Corroborates the first

20. S1: Give a person an eggplant and you feed him or her for a day

S2: Teach a person to farm and you feed him or her for life

The second sentence :

(a) Constricts the aphoristic wisdom of the first

(b) Completes the aphoristic wisdom of the first

(c) Contradicts the aphoristic wisdom of the first

(d) Cancels the aphoristic wisdom of the first

PART – B

21. Which one among the following types of Registers is used for storing operands ?

(a) Instruction Register

(b) Memory Address Register

(c) Memory Buffer Register

(d) Memory Data Register

22. Which one of the following types of computer networks is NOT classified on the basis of geographical area ?

(a) LAN

(b) WAN

(c) MAN

(d) VAN

23. Which one among the following refers to the physical arrangement of the computers connected with each other in a network ?

(a) Topology

(b) Protocol

(c) Media

(d) Software

24. Which one among the following file formats is used to represent the properties such as pitch and volume of the sound produced by the electronic musical components ?

(a) WAV

(b) MPEG

(c) MIDI

(d) WMA

25. Which one of the following is NOT an example of real-time operating system ?

(a) MTOS

(b) VM-386

(c) Lynx

(d) RTX

26. In which one among the following types of operating systems, are the jobs processed only in the order in which they are placed and not as per their priority ?

(a) Batch

(b) Multiuser

(c) Multitasking

(d) Real-Time

27. In a flowchart, a connector is represented as a

(a) Rectangle

(b) Rhombus

(c) Parallelogram

(d) Circle

28. Which of the following with reference to Frequency Division Multiplexing (FDM) is/are correct ?

1. All the signals in the physical channel travel simultaneously
2. Physical channel is split into a number of logical channels
3. Digital signals, if using FDM must not be converted to analog form

Select the answer using the code given below :

(a) 1, 2 and 3

(b) 2 only

(c) 1 and 2 only

(d) 1 and 3 only

29. Which of the following statements with reference to optical fibres are correct ?

1. Each fibre can carry many independent channels
2. Data carried by optical fibres is/are affected by electro-magnetic interference
3. Optical fibres are lightweight and are not corroded
4. Data carried by optical fibres have lower attenuation

Select the answer using the code given below :

(a) 1, 2 and 3

(b) 1, 3 and 4

(c) 2 and 3 only

(d) 2 and 4

30. Which one of the following is used to perform AND, OR, NOT, etc. operations in a digital computer ?

(a) Control Unit

(b) Memory Unit

(c) Arithmetic-Logic Unit

(d) I/O Unit

31. With a certain amount of money, a student can buy 10 note books and 15 pens. If the prices of a note book and a pen were reduced by ₹2 and ₹5 respectively, he could buy 12 note books and 20 pens with the same amount of money. How much will the person have to pay if he decides to buy 10 note books and 25 pens at the original price ?

(a) ₹600

(b) ₹620

(c) ₹640

(d) ₹650

32. The average weight (in kg) of male students and female students in a classroom is 50 kg and 45 kg respectively. The average weight of the whole class is 47 kg. What is the ratio of the number of male students to female students in the class ?

(a) 9 : 10

(b) 3 : 4

(c) 2 : 1

(d) 2 : 3

33. In the pagination of a book, the number of 1's and 2's used are 15 each. What is the maximum number of pages possible in the book ?

(a) 99

(b) 75

(c) 50

(d) 42

34. P and Q are standing on two different straight and parallel tracks facing each other. After some time, they move opposite to each other along their tracks by 15 ft each. What is the approximate distance between them now if the distance between the tracks of P and Q is 10 ft ?

(a) 31 ft

(b) 32 ft

(c) 30 ft

(d) 33 ft

35. A student attempts all the questions in two question papers A and B. In A, one gets 4 marks for each correct answer and –1 for each wrong answer. In B, one gets 3 marks for each correct answer and there is no negative marking. The student gets same score in both the papers. If the number of questions attempted wrongly by the student in paper A is 10, then which one among the following is the number of questions attempted correctly in paper A ?

(a) 45

(b) 47

(c) 49

(d) 50

36. Alloy I and Alloy II comprise of metals A, B, C in the ratio 3 : 2 : 1 and 2 : 3 : 2 respectively by their weight. Alloy III is prepared by mixing equal amounts in weight of these alloys. Which of the following statements is/are correct ?

1. Alloy III has metal A in highest amount by weight

2. Alloy III has more than one third of metal B in it by weight

Select the answer using the code given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

37. In a factory, the male workers are paid on every Tuesday of a month, while the female workers are paid on the dates which are multiples of 10. In a certain month, both male and female workers were paid once on the same day. Which one among the following was the first day of the month ?

(a) Saturday

(b) Thursday

(c) Tuesday

(d) Wednesday

38. In a circle with centre at O, four diameters are drawn. How many distinct sectors are obtained if the angle of each sector is more than 0° but less than 360° ?

(a) 60

(b) 56

(c) 46

(d) 28

39. A circle is drawn through the three vertices of an equilateral triangle ABC. Another circle is drawn touching the three sides of the triangle. If each side of the triangle is of 2 unit length, what is the area between the two circles ?

(a) π units

(b) 2π units

(c) 3π units

(d) $\frac{\pi}{2}$ units

40. A time device is ticking with 24 decibel of sound. The sound gets reduced by 5% after travelling a distance of 10 metre from the source. What is the maximum distance (in multiple of 10 m) from the device that a person must be present to hear this sound (minimum audible limit is 20 decibel) ?

(a) 30 m

(b) 20 m

(c) 40 m

(d) 50 m

41. A cube of 27 cm side is painted green, blue and red on three of its adjacent faces whereas the remaining faces are not painted. The cube is sliced into 27 small cubes of equal sizes. How many of these small cubes will have exactly two colours on its two adjacent faces ?

(a) 3

(b) 4

(c) 5

(d) 6

42. A is older than B, but C is not younger than D. If D is older than B, then which of the following is/are correct ?

1. A is the oldest of all
2. B is the youngest of all

Select the answer using the code given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

43. A and B are either of same age or B is younger than A. C and D are of same age. E is older than F but younger than B. If D is younger than B, then which of the following is/are correct ?

1. No one is older than A
2. D is the youngest of all

Select the answer using the code given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

44. A container contains a mixture consisting of three chemicals A, B and C in the ratio 3 : 4 : 5 by their volume. 10 litre of the mixture is taken out. Then 6 litre of A and 4 litre of B are added to the mixture. If the amounts of A and B are same now, then what was the total amount of the original mixture in litre ?

(a) 40

(b) 36

(c) 34

(d) 32

45. If each side of an equilateral triangle is doubled, then the percentage increase of the area is

(a) 200

(b) 300

(c) 400

(d) 100

46. Which of the following statements are correct ?

1. Overhaul expenses of a second hand machinery purchased is a revenue expenditure
2. Legal fees to acquire property is a capital expenditure
3. An amount received from sale of goods is a revenue receipt
4. Insurance claim received on account of a machinery damaged by fire is a capital receipt.

Select the answer using the code given below :

(a) 1 and 2 only

(b) 3 and 4 only

(c) 1, 2 and 3

(d) 2, 3 and 4

47. Which one among the following is NOT a fundamental accounting assumption in the preparation of financial statements ?

(a) Going Concern

(b) Consistency

(c) Accrual

(d) Matching concept

48. Which one of the following statements is NOT correct ?

(a) Under Accrual concept, the effect of transactions and other events are recognized on mercantile basis

(b) Concept of Conservatism when applied to balance sheet results in understatement of assets

(c) According to Matching Concept, economic life of an enterprise is split into periodic intervals to measure its performance

(d) Accounting Standard – 9 does not deal with revenue arising from construction contracts

49. Which one among the following statements is NOT correct ?

(a) Naked debentures issued for raising funds are unsecured

(b) A callable bond has a call option which gives the issuer the right to redeem the bond before maturity at a predetermined price

(c) A rupee denominated bond that an Indian Corporate borrower can sell to investors in the overseas market is called Masala Bond

(d) Securities issued by the Central Government to meet short term borrowing requirements with maturities ranging between 14 days to 364 days are called Commercial Papers

50. Which one among the following correctly measures the Absolute Liquidity Ratio ?

(a) (Cash and Bank balances + Marketable Securities) ÷ Current Liabilities

(b) (Cash and Bank balances + Marketable Securities + Net Receivables) ÷ Daily Operating Expense

(c) Current Assets ÷ Current Liabilities

(d) Quick Assets ÷ Current Liabilities

51. The following information relates to a firm :

Particulars	*Amount*
Sales	₹20,00,000
Gross Profit Ratio	25%
Closing stock	₹2,00,000
Stock turnover ratio	10 times

The amount of opening stock will be :

(a) ₹1,00,000

(b) ₹1,20,000

(c) ₹2,00,000

(d) ₹2,40,000

52. Which of the following is NOT an example of systematic risk ?

(a) Production halted due to fire at factory premises

(b) Change in monetary policy

(c) Interest rate risk

(d) Purchasing power risk

53. Consider the following information :

Particulars	*Amount* (₹)
Balance in the current account with State Bank of India	50,000
Short term investment in liquid shares of a listed company	25,000
Investment in 10 year Government Bonds maturing after two months	80,000
Short term investment in highly liquid Sovereign Debt Mutual Fund (having maturity period of less than three months)	20,000
Fixed deposit with Canara Bank maturing after one year	30,000

According to Accounting Standard – 3, Cash and Cash Equivalents will be

(a) ₹2,05,000

(b) ₹1,80,000

(c) ₹1,60,000

(d) ₹1,50,000

54. Which one among the following statements is correct ?

(a) In calculation of Acid-test ratio, inventory is included in current assets

(b) Liquidity ratios help in analysing the long term solvency position of the firm

(c) Price Earnings to Growth (PEG) ratio is used to measure the risk of insolvency

(d) High growth firms normally have a higher Price-Earnings ratio

55. If a company's Dividend Payout ratio (D/P) is 50% and Return on Investment (ROI) is 30%, growth rate of the company should be

(a) 10%

(b) 12%

(c) 15%

(d) 20%

56. Which one among the following statements is NOT correct ?

(a) An annuity is a finite series of equal cash flows made at regular intervals

(b) The discounting technique helps in finding out the present value of a future amount

(c) The rate of interest payable on the face value of a bond is called coupon rate

(d) A 16% bond with a face value of ₹250, available in the market at ₹200 will have a yield of 32%

57. Which one among the following statements is NOT correct ?

(a) Degree of Financial Leverage is a measure of financial risk

(b) Degree of Operating Leverage measures percentage change in Earnings Before Interest and Tax (EBIT) which results from 1% change in sales

(c) Financial Break Even Point is the level of EBIT at which Earning Per Share (EPS) is zero

(d) A firm with a higher degree of operating leverage will have a lower break-even point

58. Which of the following statements are correct with reference to capital budgeting decisions ?

1. Opportunity costs are considered in evaluating a capital budgeting proposal
2. Installation costs are included in the cost of the project
3. Existing investment in a project is not treated as a sunk cost

Select the answer using the code given below :

(a) 1, 2 and 3

(b) 2 and 3 only

(c) 1 and 3 only

(d) 1 and 2 only

59. The practice of income smoothening by creating reserves during good periods and utilizing the same during not so good periods is called

(a) Channel Stuffing

(b) Round Tripping

(c) Cookie Jar Accounting

(d) Big Bath Accounting

60. Which of the following statements is/are correct ?

1. A startup company is referred to as a Unicorn if valuation of start-up reaches $ 1 Billion
2. The process of starting and building a company from personal finances or from the operating revenues of the new company is called bootstrapping

Select the answer using the code given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

61. A detailed list specifying standard quantities and qualities of materials and components required for producing a product or carrying out of any job is called

(a) Materials Requisition Note

(b) Bill of Materials

(c) Bin Card

(d) Stock Control Cards

62. In computing the cost of materials procured from the supplier, which one of the following expenses is NOT included ?

(a) Insurance of goods in transit

(b) Commission paid .

(c) Demurrage charges

(d) Customs duty

63. An invoice in respect of purchase of a chemical provides the following information :

Chemical 10,000 kg @ ₹10 per kg	₹1,00,000
Basic customs duty @ 10% (Credit is not allowed)	₹10,000
Railway freight	₹3,500
Total Cost	₹1,13,500

A shortage of 500 kg in chemical is noticed due to normal breakages. If a provision of 2% for further deterioration is made, the rate per kg of chemical will be

(a) ₹12·19

(b) ₹11·95

(c) ₹11·35

(d) ₹10·89

64. Which one of the following statements about Stores Ledger is NOT correct ?

(a) It records information both in quantity and value

(b) It is maintained by the storekeeper in the Store

(c) Material transfers from one job to another job are recorded for costing purposes

(d) Entries are posted only after the transaction has taken place

65. Which one of the following expressions is used to calculate the Reorder Stock Level ?

(a) Minimum Stock Level + (Average Rate of Consumption × Average Reorder Period)

(b) Minimum Stock Level – (Average Rate of Consumption × Average Reorder Period)

(c) Maximum Stock Level – (Minimum Rate of Consumption × Minimum Reorder Period)

(d) Maximum Stock Level – (Average Rate of Consumption × Average Reorder Period)

66. Which one of the following is NOT an assumption of Wilson Economic Order Quantity (EOQ) Model ?

(a) Ordering cost per order is known and is fixed

(b) Cost per unit is not constant and may vary depending upon the discounts available

(c) Lead time is zero

(d) Carrying cost per unit per annum is known and is fixed

67. A company buys an item costing ₹125 each in lots of 500 boxes which is a 3 month supply. The ordering cost is ₹150 per order. Also storage charges at 2% per annum, interest rate at 12% per annum and obsolescence rate of 6% per annum are applicable. How much money can be saved by the company by using EOQ model for purchases ?

(a) ₹6,850

(b) ₹3,888

(c) ₹2,962

(d) ₹1,962

68. Under the Fast Moving, Slow Moving and Non-Moving (FSN) system of inventory control, inventory is classified on the basis of

(a) Volume of materials consumption

(b) Frequency of usage of items of inventory

(c) Criticality of item of inventory for production

(d) Value of items of inventory

69. The primary objective of ABC analysis in materials management is to

(a) Determine the economic order quantity

(b) Reduce total purchase price directly

(c) Eliminate slow moving inventory

(d) Classify items based on their value and frequency of replenishment to exercise discriminating control over them

70. Which one of the following statements about Vital, Essential and Desirable (VED) system of inventory analysis is correct ?

(a) Inventory is classified on the basis of its criticality for the production function and the final product

(b) Inventory is classified on the basis of its frequency of usage of items

(c) Inventory is classified based on their value and frequency of replenishment

(d) Inventory is classified based on frequency of replenishment

71. Following data is available for two materials A and B :

Particulars	*Material A* (₹)	*Material B* (₹)
Opening stock	20,000	18,000
Purchases during the period	1,04,000	54,000
Closing stock	12,000	22,000

Which one of the following statements is correct ?

(a) Inventory turnover ratio of A is less than the inventory turnover ratio of B

(b) Material A is held for more number of days

(c) Material A with high inventory turnover ratio indicates over-investment and locking up of the working capital

(d) Material A is moving faster than Material B

72. When material prices fluctuate widely, which one of the following methods of pricing should be used ?

(a) Inflated price

(b) Moving average price

(c) Weighted average price

(d) Simple average price

73. Which one of the following statements about Materials Requirement Planning (MRP) is NOT correct ?

(a) MRP is a 'push-through' system that manufactures finished goods for inventory on the basis of demand forecasts

(b) In MRP, a master production schedule specifies the quantity and timing of each item to be produced considering the lead time required to purchase materials and to manufacture components and finished products

(c) MRP is a 'demand-pull' manufacturing system that manufactures each component in a production line only when needed by the next step in the production line

(d) Maintaining accurate inventory records and costs is critical in an MRP system

74. Which one among the following statements about Rule 149 of General Financial Rules (GFR) 2017 with regard to procurement of goods and services available at Government e-Marketplace (GeM) is correct ?

(a) It is optional depending on the discretion of the department concerned

(b) It requires manual tendering first

(c) It is mandatory for all the Ministries/Departments

(d) It is applicable only for the purchases above ₹50 lakhs

75. Which of the following statements is NOT correct according to Cost Accounting Standard – 6, issued by the Institute of Cost Accountants of India ?

(a) 'Reworks' are the defectives which can be brought up to the standards by putting in additional resources

(b) 'Scrap' is discarded material having no or insignificant value and which is usually disposed of without further treatment

(c) Spoilage is the production that does not meet the quality requirements or specifications but can be rectified economically

(d) The forex component of imported material cost shall be converted at the prevailing rate on the date of the transaction and any subsequent change in the exchange rate till payment or otherwise shall not form part of the material cost

76. Which one of the following goals of training examines whether the knowledge, skills, or abilities learned during training lead to improved performance on the job ?

(a) Training validity

(b) Intra-organisational validity

(c) Transfer validity

(d) Inter-organisational validity

77. The purpose of job analysis is to

(a) Determine employee compensation

(b) Identify most appropriate candidate

(c) Collect information on work-related aspects of a job

(d) Evaluate employee performance

78. In the context of evolving workplace behaviour in recent years, what does the term 'Job Hugging' most accurately describes ?

(a) Employees actively switching roles to find better motivational fit

(b) Workers tightly holding on to their current jobs due to employment insecurity

(c) Teams embracing collaborative goals and workplace culture

(d) Managers increasing rewards to retain high performers

79. Job description implies

(a) Listing of employee qualifications, skills and abilities

(b) Reassessment of jobs through observations and interviews

(c) Decisions about wage and salary administration

(d) Objective listing of the job title, tasks, duties and responsibilities involved in a job

80. Consider the following statements :

1. Rightsizing primarily involves changes in core work processes and does not necessarily result in employee exits
2. Downsizing focuses strictly on the reduction of the workforce through job cuts and voluntary retirement

Which of the statements given above is/are correct ?

(a) 1 only

(b) 2 only

(c) Both 1 and 2

81. Which of the following statements regarding Theory X of Motivation is/are NOT correct ?

1. Most employees display little ambition and want security above all else in their work

2. Employees inherently enjoy work and will seek it out as a form of play

Select the answer using the code given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

82. Which one of the following best describes the 'essence' of Quality of Work Life (QWL) ?

(a) Cooperative, static, and mechanistic

(b) Competitive, static, and based on merit

(c) Rule-bound, fluid, and impersonal

(d) Cooperative, evolutionary, and informal

83. Match List I with List II and select the correct answer using the code given below the Lists :

List I *(Term)*	List II *(Meaning/Description)*
A. Strike	1. Preventing members of management from entering or leaving the office
B. Lockout	2. Carrying signs, banners, and placards to persuade others to work stoppage
C. Gherao	3. A collective withdrawal of labour by a group of workers to pressure employers
D. Picketing	4. The employer's weapon to shut a place of employment or suspend work to force agreement to conditions

Code :

	A	B	C	D
(a)	3	4	1	2
(b)	3	1	4	2
(c)	2	1	4	3
(d)	2	4	1	3

84. Which one of the following describes the strategic objectives of a Human Resource Information System (HRIS) ?

(a) To provide a static record of financial data at a high operational cost

(b) To maintain an adequate, comprehensive, and on-going information system about people and jobs while providing up-to-date data at a reasonable cost

(c) To replace human decision-making with automated codes and moral-free data processing

(d) To focus exclusively on technical data security while ignoring the moral issues of personal privacy

85. Which one of the following best describes the difference between constructive stress and destructive stress (distress) in the workplace ?

(a) Destructive stress is a neutral concept, while managers seek constructive stress solely to increase employee absenteeism and turnover

(b) Constructive stress provides a performance edge whereas destructive stress involves effects that are out of balance and can lead to physical and mental breakdown

(c) Destructive stress is healthy for the individual because it stays within tolerance limits, while constructive stress leads to role ambiguity and dissatisfaction

(d) Managers aim to eliminate all forms of stress because both constructive and destructive types lead to reduced performance and errors

86. What type of interview involves delivering a predetermined list of questions to all the candidates in the same order ?

(a) Behavioural Interview

(b) Stress Interview

(c) Structured Interview

(d) Situational Interview

87. Which one of the following needs is NOT the part of McClelland's Three Need Theory of motivation ?

(a) Dominance

(b) Affiliation

(c) Power

(d) Achievement

88. Which is an example of on-the-job training ?

(a) Job rotation

(b) Classroom lectures

(c) Simulations

(d) Vestibule training

89. Which one of the following statements about transactional leaders is NOT correct ?

(a) They use tangible rewards to motivate workers

(b) They use threat of job security to ensure compliance

(c) They motivate workers, employees to strive towards higher level goals

(d) They are more traditional control-based leaders

90. According to Lewin, which of the following are the basic mechanisms for managing change ?

1. Observing
2. Unfreezing
3. Changing
4. Refreezing

Select the answer using the code given below :

(a) 1 and 3 only

(b) 1, 2 and 3

(c) 2, 3 and 4

(d) 1, 2 and 4

91. Which of the following statements about the Lowy Institute's Power Gap Index is correct ?

(a) It is an Australian-based Institute that measures a country's economic growth potential

(b) India's Power Gap Index calculated is the highest among all the Asian countries

(c) The Index measures the difference between a country's actual influence and its expected influence based on its available resources

(d) The Index suggests that India is operating at its full strategic potential

92. Which one of the following statements about the recent Data Centre Incentives announced for the Non-Resident Multinational Corporations in India is correct ?

(a) A tax holiday to any foreign company is granted till 2047 who provides cloud services globally using data centre services in India

(b) A tax holiday to only few dominant foreign companies are granted till 2047 who provide cloud services globally using data centre services in India

(c) No safe harbour is being granted to Multinational Corporations even if the resident company providing data centre services is a related entity

(d) None of the above

93. Which one of the following statements that relates to fertiliser use towards soil health and crop productivity in India is correct ?

(a) For more than three decades, Indian agriculture has been grappling with a steadily worsening imbalance in the use of plant nutrients

(b) For more than three decades, Indian agriculture has been growing with a steadily improving balance in the use of plant nutrients

(c) Agronomic benchmarks for most crops and soil types suggest a Nitrogen (N), Phosphorus (P) and Potassium (K) ratio closer to 4 : 3 : 1

(d) The N : P : K ratio in India suggest gradual improvement over the past couple of decades, as this ratio stands at 4 : 3·2 : 1 in 2023-24 down from 10·9 : 4·1 : 1 in 2009

94. Consider the following statements with respect to the Agriculture Sector in India :

1. India still remains structurally dependent on imports of edible oils, pulses and some feedstock
2. In recent years, the scale of procurement, through the Public Distribution System (PDS) – particularly in rice and wheat – has grown faster than underlying food security requirements, leading to persistently high buffer stock and rising carrying costs
3. In large parts of eastern India, maize, pulses, and oilseeds naturally fit into existing cropping systems

Which of the statements given above is/are correct ?

(a) 1 only

(b) 2 and 3 only

(c) 1 and 3 only

(d) 1, 2 and 3

95. Consider the following statements with respect to the recent performance trends in the Service sector in India :

1. Services have emerged as the most stable and resilient component of India's GDP, acting as a high-growth, low-volatility anchor, as is the case across the globe
2. India is the world's second-largest exporter of services
3. The service sector continues to be the largest recipient of foreign direct investment inflows in India

Which of the statements given above is/are NOT correct ?

(a) 1 only

(b) 2 only

(c) 1 and 2

(d) 2 and 3

96. Which of the following statements with respect to India's progress in Research & Development (R&D) expenditure in the most recent times is/are correct ?

1. The business sector accounts for low contribution to investment in R&D
2. India's business sector contribution is significantly less when compared with countries such as China, United States, and South Korea
3. India's Gross Expenditure on R&D (GERD) as a percentage of GDP stands at 0·64 per cent

Select the answer using the code given below :

(a) 1 only

(b) 2 and 3 only

(c) 1 and 2 only

(d) 1, 2 and 3

97. As per the Economic Complexity Index (ECI) as measured by the Harvard Atlas of Economic Complexity, which of the following for India's export basket's composition and diversification is/are correct ?

1. India's ranking has remained unchanged since CY 2019
2. India's export composition, which remains concentrated on goods comes from products that fall into low- and mid-complexity categories

Select the answer using the code given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

98. Consider the following statements with regard to India's Coal Industry :

1. Data from the Ministry of Coal suggest that India's coal production has always exceeded consumption since FY 2014
2. Coal contributes over 50 per cent to India's national energy mix
3. India's coal industry reached historic heights in FY 2025
4. Coal fuels just below 70 per cent of total power generation

Which of the above statements is/are correct ?

(a) 1 only

(b) 1 and 4

(c) 2 and 4

(d) 2 and 3

99. Which one of the following statements about UNFCCC-CoP30 (Conference of Parties) is NOT correct ?

(a) India underlined the emphasis on long-standing obligations of the developed countries to provide Climate Finance

(b) The Brazilian spirit of Mutirao, which governed CoP30, affirmed multilateralism and reinforced shared responsibilities in implementing the Paris Agreement

(c) India welcomed the progress under Global Goal on Adoption (GGA)

(d) It concluded with an agreement calling for a four-fold increase of the funding for developing countries to protect their people from the growing climate crisis

100. Which of the following statements about the role of Niti Aayog vis-a-vis Sustainable Development Goals (SDGs) is/are correct ?

1. It is the nodal institution for achieving SDGs in India
2. It guides States and UTs in developing District Indicator Framework to monitor the progress on SDGs at the district level
3. It aligns the SDGs with the centrally sponsored development schemes and programmes

Select the answer using the code given below :

(a) 1, 2 and 3

(b) 1 and 2 only

(c) 2 and 3 only

(d) 3 only

101. Consider the following indices for ranking States in India in various sectors :

1. School Education Quality Index
2. State Health Index
3. Sustainable Development Goals Index
4. India Innovation Index

How many of the above indices has/have been launched by NITI Aayog ?

(a) 1

(b) 2

(c) 3

(d) 4

102. Which of the following statements is NOT correct ?

(a) Over the last 10 years many new AIIMS have been established under PM-Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)

(b) Pradhan Mantri Swasthya Suraksha Yojana (PM SSY) aims at augmenting quality medical education facilities

(c) National Programme for Prevention and Control of Non-Communicable Diseases (NP-NCD) is a part of National Health Mission (NHM)

(d) National Tele Mental Health Programme was launched in 2022

103. Which of the following statements about AB-PMJAY (Ayushman Bharat-Pradhan Mantri Jan Aarogya Yojana) is NOT correct ?

(a) The Government of India has expanded the coverage under this scheme to all eligible senior citizens aged 65 and above, regardless of their income

(b) Senior citizens who are already benefitting from other public health insurance schemes are not eligible for coverage under this scheme unless they switch over to this scheme

(c) Senior citizens who are covered by private health insurance policies are also eligible to benefit from this scheme

(d) Senior citizens who are covered by Employee's State Insurance scheme are also eligible to benefit from this scheme

104. Which of the following statements about Lymphatic Filariasis (LF) is/are correct ?

1. It is a vector-borne disease transmitted by the female Culex mosquito
2. The Government of India has accorded high priority to eliminating LF as a public health problem by the end of 2026

Select the answer using the code given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

105. Based on the Population Projection Report 2011-2036, published by the National Commission on Population, Ministry of Health and Family Welfare, Government of India, consider the following statements :

1. By 2036, it is expected that the percentage of rural population of NCT would decline – 90 percent of the population of NCT of Delhi would be living in urban areas, whereas nearly 10 percent of the population would be rural

2. Punjab has been projected to have the highest share of rural population by 2036

3. Kerala is likely to witness the highest increase in the urban population percentage by 2036

How many of the above statements is/are correct ?

(a) Nil

(b) 1

(c) 2

(d) 3

106. The Sairang Railway Station falls within which Railway Zone ?

(a) North Eastern Railway

(b) Konkan Railway

(c) North East Frontier Railway

(d) East Coast Railway

107. Under Aatmanirbhar Bharat and Make-in-India, the Ministry of Defence (MoD) has recently inked a ₹1950-crore contract for the purchase of two Mountain Radars from which one of the following companies ?

(a) Tata Advanced Systems

(b) Hindustan Aeronautics Limited (HAL)

(c) Bharat Dynamics Limited

(d) Bharat Electronics Limited

108. Which of the following statements, with regard to Bharat-VISTAAR (Phase-I), a multilingual AI powered tool announced in the Union Budget 2026-27, are correct ?

1. It integrates Government digital ecosystems and medical data from Government sources

2. It integrates ten major ongoing central schemes

3. The platform provides voice-based and Interactive Voice Response System (IVRS) access for non-smartphone users

Select the answer using the code given below :

(a) 1 and 3 only

(b) 2 and 3 only

(c) 1 and 2 only

(d) 1, 2 and 3

109. Which one of the following is NOT covered by the PM e-Vidya initiative ?

(a) DIKSHA

(b) SWAYAM

(c) SATHEE

(d) PRAGYAN

110. In a significant step toward cultural preservation, UNESCO has recently partnered with the Government of which one among the following States to document and recognize the Lepcha Traditional Cane Bridge, or Ru-Soam – a living symbol of indigenous engineering and heritage ?

(a) Tripura

(b) Arunachal Pradesh

(c) Sikkim

(d) Meghalaya

111. With reference to Solid Waste Management (SWM) Rules, 2026, which one of the following statements is NOT correct ?

(a) It provides for compensation based on 'Polluter Pays' principle

(b) It mandates mapping and assessment of all legacy waste dumpsites

(c) It provides for time-bound bio-mining and bioremediation with monthly progress reporting through online portal

(d) It allows local bodies in hilly areas to levy user fees on tourists

112. Which of the following statements is/are correct ?

1. According to the Food Safety and Standards Act, 2006, the Food Safety and Standards Authority of India (FSSAI) is enjoined upon the responsibility of ensuring safe food for the people of India

2. The tagline of 'Eat Right India' movement is 'Sahi Bhojan, Uttam Jeevan'

Select the answer using the code given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

113. Which of the following is/are the objective(s) of the 1st International Big Cat Alliance (IBCA) Summit 2026, New Delhi ?

1. To highlight India's successful Cheetah conservation model and share best practices globally

2. To strengthen knowledge, capacity building, and collaborative conservation framework

Select the answer using the code given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

114. Which of the following statements is/are correct ?

1. NAMASTE (National Action for Mechanised Sanitation Ecosystem) is a scheme jointly implemented by two ministries of Government of India, namely, Ministry of Social Justice and Empowerment, and Ministry of Environment, Forest and Climate Change
2. Septic tank workers and waste pickers (rag pickers) are covered under this scheme

Select the answer using the code given below :

(a) 1 only
(b) 2 only
(c) Both 1 and 2
(d) Neither 1 nor 2

115. Which one among the following was the theme of the 18th BRICS Summit hosted by India ?

(a) One Earth, One Family, One Future
(b) Building for Resilience, Innovation, Cooperation and Sustainability
(c) Strengthening Global South Co-operation for More Inclusive and Sustainable Governance
(d) None of the above

116. How many individuals were posthumously awarded Padma Vibhushan in the year 2026 ?

(a) Nil
(b) 1
(c) 2
(d) 3

117. Which one among the following countries has exchanged special commemorative gifts with India in 2026 to celebrate the legacy of Nobel Laureate Rabindranath Tagore ?

(a) Sweden

(b) Finland

(c) Netherlands

(d) UAE

118. How many countries co-hosted the FIFA World Cup 2026 ?

(a) 2

(b) 3

(c) 4

(d) 5

119. Which one among the following countries has signed an MoU with India on setting up a Ship Repair Cluster in Gujarat ?

(a) Netherlands

(b) Sri Lanka

(c) UAE

(d) Finland

120. According to a recent ruling of CIC, which one among the following does NOT fall within the ambit of a 'public authority' under the Right to Information Act ?

(a) The Comptroller and Auditor General

(b) President's Secretariat

(c) Board of Control for Cricket in India

(d) State Bank of India