

COCHIN SHIPYARD LIMITED – Mumbai Ship Repair Unit
(A Govt. of India Enterprise)
MUMBAI -1

**OBJECTIVE TYPE OFFLINE TEST TO THE POST OF
ACCOUNTANT IN CMSRU**

05 February 2025

***DURATION OF THE TEST : 45 Minutes
MAXIMUM MARKS : 40***

DO NOT OPEN THIS QUESTION PAPER-CUM-ANSWER BOOKLET UNTIL ASKED TO DO

GENERAL INSTRUCTIONS

- ANSWER ALL QUESTIONS.** There shall be no negative marks.
- Answers are to be marked using ✓ mark against the most appropriate option among the options provided in the Question Booklet using BALL POINT PEN.**
- Rough work, if any, is to be done on space provided in the Question Booklet only. No separate sheet will be provided for rough work.
- Calculators, Mobile, Electronic items etc., are not permitted inside the examination hall.**
- Candidates seeking, receiving and /or giving assistance during the test will be disqualified.
- The right to exclude any question (s) from final evaluation rests with CSL.
- Do not seek any clarification on any item in the Question Booklet. Use your judgment.

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Please fill in the following details using ball point pen.

Name of Candidate	
Registration No.	
Name of Post	
Signature of candidate	
Signature of invigilator	

**THIS QUESTION PAPER-CUM-ANSWER BOOKLET SHOULD BE HANDED OVER
TO THE INVIGILATOR ON COMPLETION OF THE TEST**

OBJECTIVE TYPE OFFLINE TEST
FOR THE POST OF ACCOUNTANT IN CMSRU

1. Which of the following Indian states has the largest number of districts?
 - a) Uttar Pradesh
 - b) Madhya Pradesh
 - c) Maharashtra
 - d) Tamil Nadu

2. Which of the following scientific instruments is used to measure the speed of light?
 - a) Foucault Pendulum
 - b) Michelson Interferometer
 - c) Barometer
 - d) Calorimeter

3. A ship runs on which principle?
 - a) Bernoulli's Principle
 - b) Coulomb's Law
 - c) Newton's Law of Motion
 - d) Archimedes' Principle

4. The International Criminal Court (ICC) is located in which country?
 - a) Netherlands
 - b) United States
 - c) France
 - d) Belgium

5. The abbreviation ISRO stands for which of the following?
 - a) Indian Scientific Research Organization
 - b) Indian Space Research Organisation
 - c) International Scientific Research Organization
 - d) International Space Research Organisation

6. Choose the most appropriate option to complete the sentence: "Despite the rain, the players continued to play _____ they were tired."
 - a) although
 - b) because
 - c) unless
 - d) since

7. Rearrange the following words to make a meaningful sentence:
"a/too/young/very/boy/to/play/old/was/the/for/soccer."
 - a) The boy was very old to play soccer.
 - b) The soccer was too old for the boy to play
 - c) The boy was too young to play soccer.
 - d) The boy soccer was too old to play for.

8. Choose the correct one-word substitution for the following: "A person who is unable to pay his debts."
 - a) Debtor
 - b) Creditor
 - c) Insolvent
 - d) Payer

9. What does the idiom "Break the ice" mean?

- a) To stop a conversation
- b) To start a conversation or make people feel more comfortable
- c) To end a conversation
- d) To cause a disturbance

10. Choose the correct sentence:

- a) She is a best player in the team.
- b) She is best player in the team.
- c) She is the best player in the team.
- d) She is best the player in the team.

11. Find the odd one out:

- a) 4
- b) 9
- c) 16
- d) 25

12. A man starts from a point, walks 30 meters north, then 40 meters east, and finally 30 meters south. How far is he from the starting point?

- a) 20 meters
- b) 10 meters
- c) 40 meters
- d) 70 meters

13. In a certain code language, "FIRE" is written as "GJTF." How will "WATER" be written in that code?

- a) XBUFS
- b) XBVFS
- c) XCVFS
- d) XBUQS

14. Complete the series:

3, 9, 27, 81, ___?

- a) 108
- b) 126
- c) 201
- d) 243

15. In a group of 5 friends A, B, C, D, and E, each has a different height. The tallest is not D, and B is taller than A but shorter than C. D is taller than E but shorter than C. Who is the shortest?

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

16. What is the sum of the remainders when 1345 is divided by 7 and 9 respectively?

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

17. QUESTION WITHDRAWN

Simplify: $(\frac{3}{5}) \div (\frac{7}{10}) \times (\frac{4}{3})$

- a) 2
- b) 4
- c) $\frac{8}{5}$
- d) 1

18. QUESTION WITHDRAWN

Simplify the expression:

$$12 \times (2+5) - (10/2) + 8^2$$

- a) 134
- b) 132
- c) 136
- d) 130

19. A car travels at a speed of 60 km/h for 2 hours. Then, it travels at 90 km/h for 3 hours. What is the average speed of the car for the entire journey?

- a) 72 km/h
- b) 75 km/h
- c) 80 km/h
- d) 78 km/h

20. A wire of 65 cm is bend to form into an Equilateral Triangle find the area, length and Height?

- a) 13.33 cm, 76.96 sqcm, 11.54cm
- b) 21.67cm, 203.14 sqcm, 18.77cm
- c) 23.67cm, 223.41 sqcm, 17.98cm
- d) 12.53 cm, 77.76 sqcm, 14.57cm

21. Calculate total exchange profit or loss from the following transactions

Goods worth \$ 100,000 purchased on 01st March 2022 at INR 83 per dollar. Exchange rate as on 31st March 2022 is INR 83.5. In June 2022 when the payment is made the exchange rate was INR 84.5 per dollar

- a) INR 50,000
- b) INR 1,00,000
- c) INR 1,50,000
- d) INR 75000

22. Calculate the estimated value of closing stock on the basis of following information.

Opening value of stock INR 30,000, Purchases INR 2,70,000, Sales INR 3,20,000 and the rate of Gross profit on COGS is 25%

- a) INR 40,000
- b) INR 44,000
- c) INR 20,000
- d) INR 60,000

23. In cash book, bank charges of ₹5,000 was not recorded. Name the correct cash book adjustment

- a) It will be credited in cash book
- b) It will be debited in cash book
- c) No adjustment needed in the cash book
- d) Charges will be added to the cash book balance

24. Total amount of depreciation of an asset cannot exceed its

- a) Depreciable value
- b) Scrap value
- c) Market value
- d) None of the above

25. Carriage paid on the purchase of Furniture (Asset) is a

- a) Capital Expenditure
- b) Revenue expenditure
- c) Revenue loss
- d) None of the above

26. Premium received on Issue of shares cannot be utilized for

- a) For the Issue of bonus shares
- b) For writing off the preliminary expense
- c) In providing for the premium payable on redemption
- d) For distribution of Dividend

27. In case of Public limited company, after getting the the company can start the business

- a) Memorandum of Association
- b) Table A
- c) Certificate of commencement of business
- d) Articles of Association

28. Merger of two or more companies or business undertakings to form a new company mean

- a) Reconstruction
- b) Amalgamation
- c) Absorption
- d) None of the above

29. The Profit earned prior to the date of incorporation is known as

- a) Revenue profit
- b) Revenue gain
- c) Capital profit
- d) None of the above

30. Marginal costing is concerned with

- a) Fixed costs
- b) **Variable costs**
- c) Semi Fixed costs
- d) None of the above

31. Variable cost per Unit

- a) Varies when output varies
- b) **Remain constant**
- c) Increases when output Increases
- d) Decrease when output decrease

32. Dividend from a company which is engaged in agricultural Income is

- a) Agricultural Income
- b) Business Income
- c) Partly agricultural income
- d) **None of the above**

33. Interstate trade is presently subject to

- a) SGST
- b) CGST
- c) **Integrated GST**
- d) 4.UTGST

34. The first two digit of GSTIN represent

- a) Entity code
- b) Country code
- c) **State code**
- d) PAN number

35 What is the qualifying Service to Claim gratuity

- a) 15 years
- b) 10 Years
- c) **5 Years**
- d) 2 Years

36. As per the bonus Act what is the minimum number of days an employee must have worked in an establishment to be eligible for bonus

- a) 240 Working days
- b) **30 Working days**
- c) 120 working days
- d) 365 working days

37. If there are ____ numbers of employees, then the employer has to provide a canteen

- a) 510
- b) **250**
- c) 320
- d) 4.100

38. According to FEMA foreign exchange does not Include

- a) Deposits payable in any foreign currency
- b) Bills of exchange drawn in Indian currency but payable in any foreign currency

- c) Traveller's cheque drawn by institution outside India but payable in Indian currency
- d) Drafts drawn by banks outside India and payable in foreign currency

39. Which one of the following statements is correct

- a) SEBI has been constituted under the Securities (Contract and Regulation) Act 1956
- b) SEBI is constituted among the directors of various stock exchange
- c) One of the Objective is setting up SEBI is to protect the Interest of investors
- d) It is the regulator of Security market in US

40. The main objective of an Audit is

- a) To ensure that final accounts are prepared
- b) Expression of an opinion on true and fair view of accounts
- c) To ensure the future viability of enterprise
- d) Detection and prevention of frauds and errors