



# COCHIN SHIPYARD LIMITED

(A Govt. of India Enterprise)

KOCHI -15

## OBJECTIVE TYPE WRITTEN TEST TO THE POST OF ACCOUNTANT FOR CANSRU

15<sup>th</sup> JANUARY 2024

DURATION OF THE TEST : 45 Minutes

MAXIMUM MARKS : 40 Marks

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

### GENERAL INSTRUCTIONS

1. ANSWER ALL QUESTIONS. There shall be no negative marks.
2. Answers are to be marked using ✓ mark against the most appropriate option among the options provided in the Question Booklet using **BALL POINT PEN**.
3. 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.
4. **Calculators, Mobile, Electronic items etc., are not permitted inside the examination hall.**
5. Candidates seeking, receiving and /or giving assistance during the test will be disqualified.
6. The right to exclude any question (s) from final evaluation rests with CSL.
7. 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**

**PHASE I (PART I)**

**OBJECTIVE TYPE TEST FOR THE POST OF ACCOUNTANT FOR CANSRU**

**I. GENERAL KNOWLEDGE**

**1. The tropic of cancer does pass through which of following state of India**

- a) Uttar Pradesh
- b) Madhya Pradesh**
- c) Bihar
- d) Andhra Pradesh

**2. Who is the author of the novel “2 states: The story of my marriage”?**

- a) Chetan Bhagat**
- b) Ravindra Singh
- c) Sudeep Nagarkar
- d) None of these

**3. When was the Pradhan Mantri Garib Kalyan Anna Yojana (PMGKAY) scheme launched in India?**

- a) 2016
- b) 2018
- c) 2020**
- d) 2022

**4. Which is the first port in the country to handle 16 million metric tonnes (MMT) of cargo in a month?**

- a) Kandla Port
- b) Mundra Port**
- c) Cochin Port
- d) Chennai Port

5. What is the name of lunar rover in Chandrayan-3?

- a) Pragyan
- b) Vikram
- c) Vikramaditya
- d) Vignan

## II. GENERAL ENGLISH

6. Select the correct alternative which is the best substitute of the following sentence, "A person in his seventies"

- a) Centurion
- b) Patriarch
- c) Septuagenarian
- d) Sexagenarian

7. Fill in the blanks

That story would make a good subject ..... a novel

- a) of
- b) in
- c) to
- d) for

8. Synonym- Thwart ?

- a) impede
- b) aid
- c) support
- d) face

9. Select the most appropriate antonym of the word HASTE?

- a) Rush
- b) Lose
- c) Dash
- d) Delay

10. In the following question, four words are given out of which one word is correctly spelt. Select the correctly spelt word?

a) effluants

b) effluents

c) efluents

d) efluants

### III. REASONING

11. Pointing to an image Madhu tells Sohan, "I am the only daughter of this lady, and her son is your maternal uncle." How is the Madhu related to Sohan's father

a) Wife

b) Sister-in-law

c) Sister

d) None of the above

12. What will be the missing number in the series 196, 169, 144, \_\_, 100, 81?

a) 120

b) 118

c) 121

d) 119

13. Which number is wrong in the series 2, 6, 15, 31, 56, 93?

a) 6

b) 31

c) 56

d) 93

14. 56, 90, 132, 184, 248, \_\_\_\_?

- a) 314
- b) 368
- c) 316
- d) 326

15. Introducing a boy, a girl said, "He is the son of the daughter of the father of my uncle."  
How is the boy related to the girl??

- a) Brother-in-law
- b) Nephew
- c) Cousin
- d) Son in law

#### IV. QUANTITATIVE APTITUDE

16. The average of first 97 natural numbers is .....

- a) 47
- b) 49
- c) 48
- d) 48.5

17. The salaries of A,B and C are in the ratio 1:3:4. If the salaries are increased by 5%, 10% and 15% respectively, the increased salaries will be in the ratio

- a) 20:66:95
- b) 21:66:96
- c) 21:66:92
- d) 19:66:92

18. Which of the following two ratios is greater 17:18 and 10:11? Which of the following two ratios is greater 17:18 and 10:11?

- a) 17/18
- b) 10/11
- c) Both are same
- d) Cannot determine

19. In 3 years by compound interest, a sum becomes Rs. 900. But in 4 years by compound interest, the same sum becomes Rs. 1000. What is the sum and the rate of interest?

- a) Rs. 625.20, 12.50%
- b) Rs. 656.10, 11.11%
- c) Rs. 686.50, 12.50%
- d) Rs. 695.80, 11.11%

20. What is the average of first five multiples of 12?

- a) 40
- b) 38
- c) 36
- d) 42

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#### V. SUBJECT BASED

21. The rule in Heydon's case is also known as

- a) Purposive construction
- b) Mischief rule

- c) Golden Rule
- d) Exceptional construction

**22. Position of a finder of lost goods is that of a -**

- a) Bailor
- b) Bailee**
- c) Surety
- d) Principal debtor

**23. The delivery of goods by one person to another for some specific purpose is known as -**

- a) Mortgage
- b) Pledge
- c) Bailment**
- d) Charge

**24. Reverse Charge Mechanism under GST shall apply**

- a) only in respect of service
- b) only in respect of goods
- c) both in respect of goods and services**
- d) only in respect of inward supplies from unregistered persons

**25. The Sale document to be generated by a supplier in case of exempted supply under GST is called**

- a) Tax Invoice
- b) Delivery Challan
- c) Bill of Supply**
- d) Commercial Invoice

**26. Under GST law the phrase 'Goods' does not include**

- a) Actionable claim
- b) Growing crops on the land agreed to be severed before supply
- c) Money and Securities
- d) None of the above

**27. GST Annual Return shall be filed by**

- a) every registered person
- b) registered person having annual turnover of Rs. 2 crores and above
- c) registered person having annual turnover of Rs. 1.5 crores and above
- d) None of the above

**28. In case of inter-state stock transfer:**

- a) CGST will be levied
- b) IGST will be levied
- c) CGST and SGST will be levied
- d) No tax will be levied, as there is no supply

**29. The main objective of average clause contained in a fire insurance policy is to**

- a) Encourage full Insurance
- b) Discourage full Insurance
- c) Encourage under Insurance
- d) Encourage full Insurance and Discourage under Insurance



**30. Gratuity shall be payable to an employee on the termination of his employment after he has rendered continuous service for not less than**

- a) three years
- b) five years
- c) seven years
- d) ten years

**31. A is residing in Delhi and has a house in Mumbai. A appoints B by a Power of Attorney to take care of his house. State the nature of agency created between A and B:**

- a) Implied agency
- b) Agency by ratification
- c) Agency by necessity
- d) Express agency

**32. One of the important charts used in programme control is:**

- a) Material chart
- b) Gantt chart
- c) Route chart
- d) Inspection chart

**33. What is the excel shortcut to hide selected rows**

- a) Ctrl+F3
- b) Ctrl+9
- c) Ctrl+Alt+F9
- d) None of the above

**34. Under Liberalized Remittance Scheme as per FEMA, all resident individuals including minors are allowed to freely remit upto \_\_\_ in a financial year**

- a) USD 2,40,000
- b) USD 2,38,600
- c) USD 2,50,000

d) None of the above

**35. Declaration of dividend is covered under section \_\_\_\_\_ of the Companies Act, 2013.**

a) 122

**b) 123**

c) 124

d) 125

**36. Cost Auditor is appointed by**

a) Audit Committee

b) Board of Directors

c) Share Holders

**d) Board of Directors on recommendation of Audit Committee**

**37. Which of the following shortcut is used to select a sentence in a paragraph in MS Word**

a) Alt+click on a sentence to select it

**b) Ctrl+click on a sentence to select it**

c) Double click on a sentence to select it

d) Single click on a sentence to select it

**38. WTO which is one is incorrect**

a) Replaced GATT

b) Third biggest international organ on trade matters

**c) Services not under its ambit**

d) Full time representatives from members

**39. XY Ltd earned a profit of Rs.30000/- during the year 1994-95. If the marginal cost and selling price of a product are Rs.8 & Rs.10 per unit respectively. What is the Margin of Safety**

a) 1,50,000

b) 1,00,000

c) 2,33,336

d) 1,47,500

**40. The standard cost of material for manufacturing a unit of a particular product is estimated as: 16 kg of raw material @ Rs.1 per kg & on completion of the unit, it was found that 20 kg of raw material costing Rs.1.50 per kg has been consumed. What is the Direct Material Cost variance**

a) Rs.14

b) Rs.12.37

c) Rs.18.85

d) Rs.19.85

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