

KERALA STATE CSEB ASSISTANT SECRETARY/ CHIEF ACCOUNTANT (CO-OPERATIVE SOCIETIES/BANKS)

27-03-2022

**QUESTION PAPER
& ANSWER KEY**

CODE

A

Code No. : **2000/2022**

Question Booklet
Alpha Code

A

Total No. of Questions : 160

Time : 2 Hours

Each question carries half mark :

Marks : 80 (160 × ½)

Choose the correct Tense of the verb given in brackets.

1. I (know) you are a hard working student.
A) know
B) am knowing
C) knows
D) none of these
2. I (object) to your flippant talk inside the hall.
A) am objecting
B) objects
C) object
D) none of these
3. The accident (occur) two hours ago.
A) occur
B) occurred
C) had occurred
D) none of these
4. I (read) freedom at night a few years ago.
A) have read
B) had read
C) read
D) none of these
5. A large number of people (sit) on the beach, when strong tides lashed the shore.
A) sat
B) are sitting
C) were sitting
D) none of these
6. The factory (go) on strike, if they had locked it down.
A) went
B) had gone
C) would have gone
D) none of these
7. The estranged couple (reside) separately.
A) is residing
B) reside
C) resides
D) none of these
8. She speaks as if she (be) an expert.
A) were
B) was
C) is
D) none of these
9. I should have finished the answers, if I (get) five minutes more.
A) got
B) had got
C) get
D) none of these
10. I wish Rahim (reach) here soon.
A) reach
B) reached
C) would reach
D) none of these

Choose the correct synonym from brackets for the following

11. Persuade
A) compel
C) dissuade
B) induce
D) none of these
12. Repel
A) accept
C) reject
B) smooth
D) none of these

Choose the correct antonym from brackets for the following

13. Mandatory
A) compulsory
C) suitable
B) optional
D) none of these
14. obtuse
A) dull
B) brilliant
C) mild
D) none of these

Choose the correct article from brackets for the following

15. You can have _____ bath now.
A) the
C) an
B) a
D) none of these
16. _____ year has passed since we communicated.
A) An
C) The
B) A
D) None of these

Choose the correct preposition from brackets for the following

17. The books are _____ my table.
A) in
C) on
B) at
D) none of these
18. We shall reach the spot _____ three hours.
A) by
C) of
B) in
D) none of these

Choose the correct meaning of the phrase given in brackets for the following

19. dejure
A) in practice
B) by law
C) by meaning
D) none of these
20. exparte
A) in part
B) outside part
C) on one side
D) none of these



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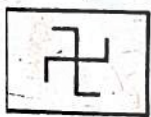
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21. National Highways 66 connects between:
- A) Panvel to Mangalore
B) Panvel to Kanyakumari
C) Panvel to Ernakulam
D) Panvel to Coimbatore
22. _____ is the capital of Andhra Pradesh.
- A) Vijayawada
B) Guntur
C) Amaravati
D) Kurnool
23. Which team has won maximum number of Under 19 World cups?
- A) West Indies
B) England
C) India
D) Australia
24. Which among the following is the highest valued currency in the world?
- A) Sterling Pound
B) Kuwaiti Dinar
C) Bahraini Dinar
D) Omani Riyal
25. Visa free facility is not available in one of the following countries for Indians?
- A) Maldives
B) Mauritius
C) Nepal
D) Ethiopia
26. Group of Twenty is an intergovernmental forum comprising 19 countries and the
- A) United States
B) European Union
C) Canada
D) Russia
27. Which of the following country is not part of commonwealth?
- A) India
B) Australia
C) Japan
D) Canada
28. Grizzled giant squirrel is the national animal of which one of the following countries?
- A) Srilanka
B) Nepal
C) Pakistan
D) Bangladesh
29. Bald eagle is the national bird of
- A) Mexico
B) Canada
C) United States
D) England

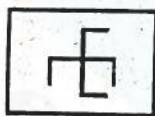
30. The National Philatelic Museum is at
A) New Delhi
B) Chennai
C) Mumbai
D) Kolkata
31. _____ is the National President of the Rashtriya Lok Dal (RLD).
A) Ajith Singh
B) Jayanth Chaudhary
C) Naresh Tikait
D) Charu Singh
32. Who is the Minister for Cooperation in the state of Kerala?
A) Sri. K.N. Balagopal
B) Sri. Kadakampally Surendran
C) Sri. V.N. Vasavan
D) Smt. Veena George
33. KL 15 in motor vehicle denotes
A) Trivandrum circle
B) Kollam circle
C) KSRTC
D) Idukki circle
34. _____ island is the largest artificial man made island in Kerala.
A) Munroe
B) Wellington
C) Skyline
D) Vypin
35. Kerala University of Health Sciences is headquartered at
A) Trivandrum
B) Ernakulam
C) Thrissur
D) Kozhikode
36. Agricultural Cooperative Staff Training Institute is situated at
A) Monvila
B) Peroorkada
C) Vithura
D) Vizhinjam
37. Apart from Thiruvananthapuram, which other place among the following has state Museum and Zoo?
A) Thrissur
B) Kochi
C) Kottayam
D) Kattappana
38. _____ is called the Father of Malayalam Literature.
A) Kunchan Nambiar
B) Cheruseri Namboothiri
C) Kumaran Asan
D) Thunchathu Ezhuthachan
39. Kakki dam is situated in _____ district.
A) Idukki
B) Kottayam
C) Pathanamthitta
D) Ernakulam
40. _____ holds the Guinness record for playing opposite the same heroine in Indian films.
A) Sivaji Ganesan
B) Amithabh Bacchan
C) NT Rama Rao
D) Prem Nazir

41. Looking at the series 31, 29, 24, 22, 17, ----. What number should come next?
 A) 15 B) 14 C) 13 D) 12
42. In a class of forty students, Ramu's rank from the top is 13th .. Alok is 8th ranks below Ramu. What is Alok's rank from the bottom?
 A) 20th B) 21st C) 22nd D) 19th
43. A, B, C, D, E and F are sitting around a round table. A is between E and F. E is opposite to D and C is not in either of the neighbouring seats of E. The person opposite to B is
 A) C B) D C) A D) F
44. Which among the following choices follow the same pattern?
 LRX, DJP, VBH, NTZ, ...,
 A) ELS B) FMR C) GKS D) FLR
45. The average age of a man and his son is 40 years. The ratio of their age is 7:3 respectively. What is the man's age?
 A) 70 B) 63 C) 56 D) 49
46. A Cyclist goes 30 KM to North and then turning to East and he goes 40 KM. again he turns to his right and goes 20 KM . After he turns to his right and goes 40 KM. How far he is from his starting point ?
 A) 0 KM B) 10 KM C) 30 KM D) 40 KM
47. A group of 10 students shake hand with one another among themselves. What is the total number of shaking of hands?
 A) 20 B) 56 C) 45 D) 90
48. Arrange the following words according to the dictionary.
 1. Grasp, 2. Granite , 3. Grass , 4. Graph 5. Grape
 A) 5,1,2,3,4 B) 5,1,3,2,4 C) 2,5,4,1,3 D) 2,5,1,4,3
49. If AIRLINE is written as ENILRIA7, then RAILWAY will be written as
 A) YAWLIAR7 B) YAWLIAR8 C) YAWILAR7 D) YAWILAR8
50. A, B, C, D are four friends. Average age of A and B is 35 years and that of B and D is 40 years . Average age of B, C and D is 40 years. The sum of the ages of A and D is equal to that of B and C. Find out the ages in years of A, B, C and D.
 A) 20, 30, 40, 50 B) 20, 25, 30, 35 C) 30, 35, 40, 45 D) 30, 40, 50, 60
51. Ajay introduces a man as "He is the son of the woman who is the mother of the husband of my mother". How is Ajay related to the man?
 A) Uncle B) Son C) Cousin D) Grandson

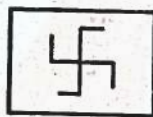
52. Suppose a series is 6, 11, 21, 36, 56, ? the number comes at the place of question mark in the given series is
 A) 91 B) 21 C) 52 **D) 81**
53. Ashok's mother was 3 times as old as Ashok 5 years ago. After 5 years she will be twice as old as Ashok. How old is Ashok today?
 A) 10 years **B) 15 years** C) 20 years D) 25 years
54. In a row of Boys, Ajay is 7th from the left and Vinay is 12th from the right. If they interchange their positions, Ajay becomes 22nd from the left. How many boys are there in the row?
 A) 19 B) 31 **C) 33** D) 34
55. Indu and Bindu started from a place X. Indu went West and Bindu went North. Both travelling with the same speed. After some time, both turned their left and walked to a few steps. If they again turned to their left, in which direction the faces of Indu and Bindu will be with respect to X?
 A) North & East B) North & West C) West & North **D) East & South**
56. N is more intelligent than M. M is not intelligent as Y. X is more intelligent than Y but not as good as N. Who is the most intelligent of all?
 A) M B) Y **C) N** D) X
57. Ram and Ravi starts together from a point in opposite direction on scooters. Ram's speed is 21 km/h and Ravi's speed is 15 km/h. what will be the distance between them after 20 minutes?
 A) 25 km B) 16 km **C) 12 km** D) 45 km
58. Select the odd number pair from the given alternatives
 A) 64-576 **B) 17-343** C) 27-196 D) 32-36
59. SCD, TEF, UGH, _____, WKL
 A) CMN B) UJI **C) VIJ** D) IJT
60. Which figure will replace the question mark?



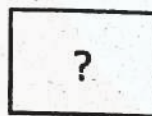
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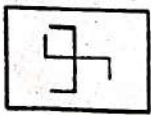
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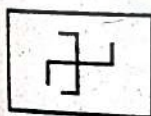
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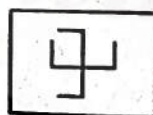
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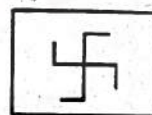
(a)



(b)



(c)



(d)

A) (a)

B) (b)

C) (c)

D) (d)

61. Large sized credit societies are reorganized and converted as service Co-operative societies on the resolution of _____
- A) Gorwala committee
B) National commission on agriculture
C) Royal commission on agriculture
D) National development council
62. _____ Banks in India are called as depression babies.
- A) urban cooperative
B) Land mortgage
C) Service cooperative
D) None of these
63. _____ farming societies the whole lands are owned by the society and cultivation is carried on in the land by the society employing its members.
- A) Better
B) joint
C) tenant
D) collective
64. D.G. Karve commission on Co-operative principles was appointed by
- A) RBI
B) Govt. of India
C) ICA
D) NCUI
65. From the following which one is not a co-operative brand name?
- A) Surabhi
B) Co-optex
C) Tribes India
D) Kairali
66. Students cooperative stores functioning in the schools in Kerala there is _____ Presidents.
- A) Elected
B) Ex-officio
C) Nominated
D) None of these
67. Double compartmental system is otherwise known as
- A) Value control system
B) Unit control system
C) Stock register system
D) None of these
68. Which among the following is not a co-operative society?
- A) NAFED
B) NCCF
C) NDDB
D) NCUI
69. _____ marketed "Kerakanthi" virgin cocount oil for healthy hair and youthfull appearance.
- A) Kerafed
B) Marketfed
C) Rubco
D) Vanithafed
70. Name the financing institution established by Government of India on the recommendation of CRAFTICARD
- A) NCDC
B) NDDB
C) NABARD
D) NHB

71. The brand name of Ayurvedic medicine manufactured by SC/ST federation is
A) Oushadi B) Ayurdhara C) Dhannumdhari D) None of these
72. For withdrawing amount from debenture redemption fund _____ permission has to be obtained.
A) Trustee B) Government C) General body D) None of these
73. Trade credit is a business practice followed by _____ cooperative societies.
A) Credit B) Marketing C) Consumer D) None of these
74. Head quarter of Tourfed is at
A) Ernakulam B) Kozhikode
C) Kannur D) Thiruvananthapuram
75. Which one of the following is not related to Milma?
A) Refresh B) Keramilk
C) Rich D) Ghee
76. Rober owen started a village community named as
A) Labour colony B) Labour exchange
C) New harmony D) Friendly societies
77. Regional office of ICA for Asia and pacific was inaugurated by
A) Jawaharlal Nehru B) Lal Bahadur Sastri
C) Indira Gandhi D) Rajeev Gandhi
78. Horrace plunket belongs to
A) England B) Germany
C) China D) Ireland
79. K.F. was established in the year
A) 1889 B) 1895
C) 1885 D) None of these
80. The first co-operative Creamery was established in Denmark in the year _____ at Hjedding.
A) 1882 B) 1878
C) 1895 D) 1885

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81. Federal Co-operative society means a society having more than _____ as its area of operation and having the Govt, individuals and other co-operative societies as its members.
 A) One taluk **B) One district** C) Two districts D) One state
82. As per section 2(qc) special officer means an officer not below the rank of _____ appointed by the registrar.
 A) Addl: Registrar B) Joint Registrar
 C) Deputy Registrar **D) Assistant Registrar**
83. Specify the appeal fees to be remitted by the aggrieved person against the rejection of application for registration of a cooperative society by registrar.
A) Rs. 5,000 B) Rs. 4,000 C) Rs. 3,000 D) Rs. 2,000
84. When a primary society has passed a resolution for division of the society into two societies, the members and creditors of that society should exercise their option of with drawing their shares, deposits etc within a period of _____ from the date of service of notice.
 A) one month B) three months **C) two months** D) 90 days
85. Byelaw amendment proposal of a SC/ST co-operative society shall contain a Chalan receipt for _____ rupees.
A) 50 B) 100 C) 500 D) No fees
86. A copy of the resolution expelling a member shall be communicated to the member within a period of _____ from the date of passing of the resolution.
 A) 60 days B) 30 days **C) 15 days** D) None of these
87. Accounts and other books to be maintained by societies is specified in rule _____ of the KCS rules.
 A) 28 **B) 29** C) 30 D) 31
88. If the term of office of the board is less than half of its original term the casual vacancy of an elected members of the committee shall be filled up by nomination by the _____ out of the same class of members.
 A) Government B) Registrar **C) Committee** D) None of these
89. The expenditure in connection with the conduct of election in the cooperative society shall be borne by
 A) Government B) Registrar of cooperative society
 C) Co-operative election Commission **D) Concerned society**
90. The employer or the officer disbursing the salary or wages shall maintain a register showing the recovery and remittance of money due to societies in
 A) Form No. 9 B) Form No.10 **C) Form No.11** D) Form No.12

91. In which chapter of KCS act have no rules?
 A) Chapter IV B) Chapter V **C) Chapter VI** D) Chapter VII
92. The rate of contribution of co-operative societies towards Co-operative development and welfare fund is on the basis of its
 A) Paid up share capital **B) Working capital**
 C) Gross profit D) Net profit
93. A society shall receive deposits and loans only to such extent and under such conditions as may be prescribed or as may be specified in the
A) Byelaw B) Act C) Rules D) None of these
94. Co-operative member relief fund as per section 56 of the KCS Act is maintained by
 A) Government
B) Registrar of co-operative societies
 C) Co-operative welfare and development Board
 D) None of these
95. It shall be the duty of every officer and employee of the society to co-operate with and assist the supervision and inspection, to furnish any information that may be required for the purpose, to produce the books, records, cash balance etc on demand of such officer, failing which shall be treated as an offence under section _____ of KCS Act.
A) 94(4) B) 94(5) C) 94(7) D) 94(8)
96. The cooperative ombudsman shall be a person having minimum of _____ of bar practice and having experience and expertise in Banking.
 A) 5 years B) 7 years **C) 10 years** D) None of these
97. As per rule _____ of the KCS rules the salary or allowance of public officer or servant of a railway administration etc is attached as movable property.
 A) 76 **B) 77** C) 78 D) 79
98. Application for filing review petition before the Kerala co-operative Tribunal shall be in form No.
 A) 14 B) 15 **C) 16** D) 17
99. Appointments of posts mentioned in sub rule (3) and (4) of rule 185, the maximum age limit of candidate for direct recruitment shall be _____ years.
 A) 40 B) 42 **C) 45** D) None of these
100. Who shall have power to frame uniform service rules and conduct rules for the employees of any or all classes of the co-operative societies?
A) Government B) Registrar of cooperative societies
 C) General body D) Managing committee

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101. Comparison of financial position of one accounting period with that of the past is possible when _____ concept is followed.
- A) Cost
 C) Consistency
 B) Money measurement
 D) Full Disclosure
102. What will be the effect in accounting equation, if the business sells goods for Rs. 10,000, costing Rs. 9,000?
- A) Increase in cash and decrease in stock
 B) Increase in cash and decrease in capital
 C) Increase in cash and capital and decrease in stock
 D) Increase in cash and decrease in stock and capital
103. Expenses incurred in purchasing goods, bringing them to the business and making them fit for sale is
- A) Direct expenses
 C) Operating expenses
 B) Indirect expenses
 D) Non-operating expenses
104. A sole trader business, in its balance sheet, liabilities are arranged in the order of
- A) Occurrence
 C) Flexibility
 B) Permanency
 D) Liquidity
105. The process of paying the amount of the bills before the due date is termed as
- A) Accepting the bills
 C) Endorsing the bills
 B) Retiring the bills
 D) Discounting the bills
106. The surplus or deficit of non profit seeking organisation is transferred to
- A) Capital account
 C) Reserve fund
 B) Capital fund
 D) Reserve capital
107. The cost of things and services used for earning revenue.
- A) expense
 B) income
 C) liability
 D) loss
108. 'Adjusting heads due to' in the balance sheet of co-operative society is
- A) assets
 B) liability
 C) income
 D) profit
109. _____ capital of a company can be called up only in the event of winding up
- A) Registered
 B) Issued
 C) Reserve
 D) Revised
110. Which assets are expected to be converted in to cash or consumed during the normal operating cycle of the business?
- A) wasting
 B) fixed
 C) current
 D) intangible
111. Sale of old assets at a price greater than its book values the effect will be
- A) Owners equity uneffected
 B) Owners equity increased to the extent of profit
 C) Owners equity decreased to the extent of profit
 D) Owners equity increased to the extent of total amount

112. Which of the following is considered to be normal loss of material?
A) Loss due to theft
B) Loss due to breaking the bulk
C) Loss due to careless handling
D) Loss due to damages
113. When the bills sent to bank for collection is dishonoured _____ account will be credited.
A) Bank
B) Drawer
C) Bank account for collection of bills
D) Drawees
114. _____ are merely debit balances of certain expenses accounts reported on the assets side of balance sheet.
A) wasting assets
B) fictitious assets
C) intangible
D) current assets
115. In the books of the consignee, the sale of goods is credited to _____ account.
A) sales
B) consignor's
C) consignment stock
D) consignment
116. Wage payment under incentive wage plan is also known as
A) Payment by result
B) Straight piece rate system
C) Wage guaranty system
D) Differential piece rate system.
117. _____ ratio indicates the percentage of funds being financed through borrowings.
A) Current ratio
B) Debt equity ratio
C) Operating ratio
D) Acid test ratio
118. A trial balance list the balances of all ledger accounts and the _____ balance.
A) cash book
B) bank reconciliation statement
C) contingent liability account
D) outstanding
119. Statement of affairs are prepared in
A) Double entry system
B) Single entry system
C) Co-operative accounting system
D) Barter system
120. Depreciation method useful to 'livestock' is
A) Annuity
B) Re-valuation
C) Straight-line
D) Depletion

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121. Which among the following is the largest credit rating agency in the world?
 A) Standard and Poor's
 B) Moody's investors service
 C) Fitch rating
 D) CRISIL
122. Collateral security means
 A) Asset as security
 B) Advance against supply bills
 C) Goods pledged to the bank
 D) Shares and debentures
123. Garnishee order is to restrain a banker from
 A) Receiving deposit
 B) accepting bills
 C) crossing cheque
 D) making payments
124. An account usually maintained by a business man in a bank is
 A) Call deposit account
 B) S.B. deposit account
 C) Current deposit account
 D) Recurring deposit
125. _____ is a cheque clearance system that involves the digitalization of a physical paper cheque into a substitute electronic form for transmission to the paying bank.
 A) Demat
 B) Truncation
 C) Remat
 D) Securitization
126. Banker's lien cannot be exercised on
 A) cheque for collection
 B) bills for collection
 C) call deposits
 D) safe custody of valuables
127. Key loans can be sanctioned on
 A) goods for sale
 B) goods under safe custody
 C) building
 D) goods in transit
128. _____ is described as a snapshot of a bank's financial position.
 A) income statement
 B) profit and loss account
 C) balance sheet
 D) receipt and disbursement
129. Interest on fixed deposit can be compounded on
 A) Monthly
 B) quarterly
 C) half yearly
 D) daily
130. _____ is the rate at which RBI absorbs liquidity from banks.
 A) CRR
 B) Repo
 C) SLR
 D) Reverse Repo
131. Factoring is
 A) an easy way of raising capital from a factoring company
 B) selling of account receivable on contract basis at a discount to a third party
 C) a method of discounting of long term bills
 D) a method of compounding of long term bills

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132. Which category of people are benefited through the Reverse mortgage scheme?
A) Senior citizen B) Minors
C) Govt. employees D) Indebted people
133. Which among the following is called the rate of interest charged by RBI for lending money to banks by discounting of their bills in India?
A) Repo rate B) Reverse repo rate C) Bank rate D) Prime rate
134. Which of the following is not a money market Security?
A) Commercial paper B) Certificate of deposit
C) Treasury bills D) NSC
135. The terms Bull market and Bear market as associated with
A) share market B) foreign trade
C) foreign exchange D) international banking
136. PAN number is required for
A) Deposit of Rs. 25,000 and more B) Deposit of Rs. 50,000 and above
C) Deposit in excess of Rs. 5 lac. D) Deposit in excess of 10 lac.
137. In the case of handling bills of exchange for collection the relationship between the customer and banker is
A) Principal and agent B) Debtor and creditor
C) Bailee and Bailor D) Trustee and Beneficiary
138. Repo rate is always _____ Reverse Repo rate
A) lower than B) higher than C) equal to D) higher or lower
139. With which of the following is SARFAESI act 2002 related?
A) Acquisition of small banks
B) Regulation of foreign exchange
C) Recovery of NPA loans
D) Insurance coverage to deposits of banks
140. In an attempt at financial inclusion the RBI launched the No Frills account in
A) 2000 B) 2002 C) 2005 D) 2008

141. Contingent liabilities have to be shown in the
- A) Trial Balance
B) Profit and Loss account
C) Receipts and Disbursements Statement
D) Balance Sheet
142. Which method, from the methods given below, is not permissible under the Companies Act for providing depreciation?
- A) Single Charge Method
B) Annuity Method
C) Global Method
D) Efficiency hour Method
143. The term "Due to" in Audit denotes
- A) asset
B) liability
C) income
D) profit
144. A copy of the voucher produced for verification in the absence of original is said to be
- A) Primary voucher
B) Secondary voucher
C) Collateral voucher
D) Subsidiary voucher
145. An Auditor should submit his report within _____ days after completion of Audit
- A) 15 days
B) 30 days
C) 60 days
D) No time limit
146. "Lapping" is _____ the type of misappropriation
- A) Cash
B) Goods
C) Both Cash and Goods
D) Stock
147. Which of the following is an Audit under practical point of view?
- A) Government Audit
B) Audit by Accountant General
C) Private Audit
D) Final audit
148. Which one of the following is not a Statutory Reserve?
- A) Education Fund
B) Dividend Equalisation Fund
C) Reserve Fund
D) Member Relief Fund
149. Profit from redemption of Debentures should be kept as
- A) Secret Reserve
B) Capital Reserve
C) Reserve Fund
D) Sinking Fund
150. The special type of accounting procedure followed by District wholesale Co-operative stores is:
- A) Single Account System
B) Double Account System
C) Double Compartmental System
D) None of these

151. Which of the following is chargeable to Capital?
- A) Expenses on erection of plant and machinery
 - B) Expenses on Salary and allowances
 - C) All administrative expenses to run the business
 - D) Expenses for repairs and renewals
152. "Routine Checking" not involves
- A) Checking of Castings
 - B) Checking of postings
 - C) Valuation of assets
 - D) Checking of balances
153. The object of showing more profit than the actual one is
- A) To deceive competition
 - B) To mislead income Tax Authorities
 - C) To purchase shares in the market
 - D) To win confidence of the Share Holders
154. _____ is created for meeting unknown future losses
- A) Reserve
 - B) Depreciation
 - C) Provision
 - D) Sinking fund
155. The Trading Account is prepared to ascertain the
- A) Working Results
 - B) Gross Profit
 - C) Net Profit
 - D) Financial Status
156. Summary of defects is prepared in _____ parts
- A) Two parts
 - B) Three parts
 - C) Four parts
 - D) Five parts
157. The Maximum Audit Fee payable by a Co-Operative Society is
- A) Rs.50,000
 - B) 20% of the Net Profit
 - C) Rs.1,00,000
 - D) 10% of the Net Profit
158. Examination of financial transactions with supporting documents is
- A) Inspection
 - B) Verification
 - C) Valuation
 - D) Vouching
159. Audit Note Book is kept by
- A) Auditor
 - B) Secretary
 - C) Joint director
 - D) Assistant director
160. Errors other than Errors of Principles is generally called as _____ errors.
- A) Omission
 - B) Commission
 - C) Compensatory
 - D) Clerical

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