## PART – A

***Directions*** *(For the next five items) : Fill in the blanks in the following sentences with the most appropriate options given below :*

**1.** The evening looked _____ against the stretched out sky.

(a) red, beautiful and soul-quenching
(b) beautiful, red and soul-quenching
(c) soul-quenching, beautiful and red
(d) beautiful, soul-quenching and red

**2.** Summers _____ be really hot at times, so make sure you stay hydrated.

(a) can
(b) could
(c) might
(d) may

**3.** I was wondering which festival _____ we celebrate together this year ?

(a) will
(b) might
(c) shall
(d) do

**4.** I was _____ exhausted by the end of the week spent in the library doing research work.

(a) exceedingly
(b) inordinately
(c) very
(d) completely

**5.** They _____ be very far away. I saw them a little while ago.

(a) shall not
(b) cannot
(c) should not
(d) ought not

***Directions*** *(For the next five items) : Read the following passage carefully and answer the questions that follow, keeping in mind the contents of the passage alone :*

**Passage**

Africa is on the move. At least 20 million (i) _____ live outside the continent, a three-fold increase since 1990. Europe accounts for about half of African (ii) _____ outside Africa, but its share has steadily declined since 1990. America, China, Saudi Arabia and Turkey have all seen surges in their African-born populations. It may seem otherworldly to predict that this will continue, given the fierce backlash against (iii) _____ across the West. Notwithstanding pushback, African (iv) _____ is an unstoppable force that will long outlast today's populists and help define the 21st century. Demography is one cause. It is well-known that in th developed world the number of people of working ag will decline, exacerbating labour shortages. What less widely appreciated is that emerging countries th are associated with exporting people, such as Mexi and the Philippines, are also getting older a richer — meaning smaller shares of their populatio will, in future, wish to emigrate in search of work.

Africa, by contrast, the working-age population is forecast to increase by around 700 million people by 2050. Another cause is economics. Many African countries are entering a phase in their development in which people are still poor enough to wish to leave but, for the first time, rich enough to be able to travel long distances. African countries create only around a fifth of the number of formal jobs required to absorb their expanding workforce.

**6.** In the above passage there are four blanks numbered (i), (ii), (iii) and (iv). Select the option from those given below in which the most appropriate term has been used for each of the blanks respectively :

(a) (i) immigrants; (ii) migration; (iii) emigrants; (iv) immigration

(b) (i) emigrants; (ii) migrants; (iii) immigration; (iv) migration

(c) (i) immigrants; (ii) emigrants; (iii) immigration; (iv) migrants

(d) (i) emigrants; (ii) migrants; (iii) migration; (iv) emigration

**7.** Which of the following sentences with respect to the passage is/are correct ? .

1. All rich western nations have been seeing an increase in emigration from Africa over the past few decades.
2. Over the past thirty-five odd years, the number of African origin people living outside Africa has gone up by a factor of three.
3. The fierce resistance to labour incursion into the West will temper emigration from Africa in the 21st century.

Select the answer using the codes given below :

(a) 1 and 2

(b) 1 and 3

(c) 2 and 3

(d) 2 only

**8.** With reference to the passage, which of the following are factors that can be seen to be determining the movement of Africans to other countries to seek work ?

1. Younger populations in developing countries like the Philippines and Mexico
2. Only about 20 per cent of the required jobs being available within African nations
3. Fierce backlash from Western countries given the increasing immigration load

Select the answer using the codes given below :

(a) 1 and 2

(b) 2 and 3

(c) 1 and 3

(d) 2 only

9. Which one of the following options most appropriately describes the phrase "exacerbating labour shortages" ?

(a) Increasing labour shortages

(b) Worsening the problem of labour shortages

(c) Mitigating the issue of labour shortages

(d) Intractably unburdening labour shortages

10. Which one of the following is the figure of speech in the expression "Africa is on the move" ?

(a) Personification

(b) Irony

(c) Anthropomorphism

(d) Antithesis

***Directions*** *(For the next five items) : In the following sentences prepositions or phrasal verbs have been used, which have been underlined in each instance respectively. Select the sentence(s) wherein the use of the proposition or phrasal verb is/are correct :*

11. 1. The delivery reached its destination just about time.

2. The evidence presented by Shyam states something different than what is being presented by Ram.

3. That is the difference of somebody doing his duty and not doing his duty.

Select the answer using the codes given below :

(a) 1 and 2

(b) 1 and 3

(c) 1 only

(d) None of the above

12. 1. Amidst the scuffle and the resultant confusion, the thief managed to slip away.

2. There was not a single person amongst those assembled who was willing to become the leader.

3. Among the members of the community the local doctor was the one who was most respected.

Select the answer using the codes given below :

(a) 1 and 2 only

(b) 2 and 3 only

(c) 1 and 3 only

(d) 1, 2 and 3

13. 1. Raj's apartment was three floors underneath the Subramanian residence.

2. There was little space below the tin roof and the scaffolding for the squirrel to hide in.

3. Inside the box was the secret he had been searching for all his life.

Select the answer using the codes given below :

(a) 3 only
(b) 1 and 2
(c) 2 and 3
(d) None of the above

14. 1. The ship put in at the first available port to repair its damaged hull.

2. The advertisement was put out for wide circulation.

3. The matter had become so urgent that it could not be put off for another day.

Select the answer using the codes given below :

(a) 1 and 2 only
(b) 1 and 3 only
(c) 2 and 3 only
(d) 1, 2 and 3

15. 1. It is widely acknowledged that he takes after his aunt.

2. He was reluctant to take in any more responsibility.

3. He assured the client that he would take out the matter at the first given opportunity.

Select the answer using the codes given below :

(a) 1 and 2
(b) 1 and 3
(c) 1 only
(d) None of the above

***Directions*** *(For the next five items) : In the following items a phrase has been given with a word that is underlined, followed by four words or group of words. Select the option that is closest in meaning to the given word :*

16. The fact that the deliberations were carried out in a cordial manner pleased the old guard very much.

(a) joust
(b) convivial
(c) jocular
(d) zestful

17. His views on the matter have been impugned by those evaluating his role in the community as its erstwhile ruler.

(a) challenged
(b) belittled
(c) enhanced
(d) endured

18. His *ad hominem* comments on his colleague were considered egregious by those present.

(a) extensively elaborate
(b) flagrant and shocking
(c) out of context
(d) impromptu and unintended

19. Once he began to savour the taste of true wealth, he abandoned all his erstwhile ideas regarding social welfare and was subsequently labelled an apostate.

(a) an arrogant and haughty person
(b) a self-important person
(c) a renouncer of held beliefs
(d) an affluent person

20. The debate around the corporeity of the soul presents a compelling paradox.

(a) the quality of physical existence
(b) collective consciousness
(c) embodied in divinity
(d) corpuscular existence

## PART – B

21. Which one among the following correctly stands for the acronym AWACS ?

(a) Advanced Warning and Critical Scanning

(b) Arial Warfare and Case Study

(c) Airborne Warfare and Critical Solutions

(d) Airborne Warning and Control System

22. As a countermeasure to drone swarm attack, an effective way is to use electromagnetic (EM) drone jamming to disrupt the GPS and communication system of the drones. Which one among the following is the correct frequency range used for EM drone jamming ?

(a) Far-infrared frequency

(b) Microwave frequency

(c) Visible frequency

(d) Infrared frequency

23. Which one among the following is the correct method employed by GPS to find the location of a target ?

(a) Trilateration method, which measures lengths of sides of triangle with target location as one of the heads of the triangle

(b) Dilation method, which measures distance of target location from two already known landmarks

(c) Measurement of the distance of target from the designated geostationary satellite

(d) Measurement of the distance of target from the designated polar satellite

24. Which one among the following is the correct nature of the substance filling up the pleural cavity, the space between the lungs and the chest ?

(a) Liquid

(b) Dry air

(c) Humid air

(d) Fatty muscle

25. Which one among the following statements with regard to fatty acids is correct ?

(a) Most fatty acids have carboxyl group at one end and methyl group at the other end.

(b) Saturated fatty acids carry even number of double bonds between carbon atoms.

(c) Saturated fatty acids carry odd number of double bonds between carbon atoms.

(d) Monounsaturated fatty acids carry as many hydrogen atoms as they can.

26. Which one among the following are the primary reactants of photochemical smog ?

(a) Sulphur Hexafluoride and Soot

(b) Carbon Monoxide and Ozone

(c) Nitric Oxide and Unburnt Hydrocarbons

(d) Peroxy Radicals and Sub-oxides

27. Which one among the following is known as Carbolic acid ?

(a) Phenol

(b) Alcohol

(c) Ether

(d) Acetone

28. Which one among the following is the primary commercial use of Amines ?

(a) Development of explosives

(b) Synthesis of medicines and fibres

(c) Development of batteries

(d) Stem cell therapy

29. Which one among the following with regard to ChatGPT is correct ?

(a) It is based on large language model (LLM)

(b) It is a predictive Artificial Intelligence

(c) It is a high level scientific computer language

(d) It is a chatting software

30. For training and deploying complex models in Artificial Intelligence, which one among the following is preferred ?

(a) Central Processing Units

(b) Graphics Processing Units

(c) Read Only Memory

(d) Solid State Drives

31. Which one among the following correctly stands for SSL encryption with regard to banking websites ?

(a) Secure Socket Layer encryption

(b) Superior Safety Level encryption

(c) Server-to-Server Linked encryption

(d) Safety Server Level encryption

32. Which of the following statements with regard to the solid state drive (SSD) is/are correct ?

1. Spinning speed of SSD is zero.
2. SSD consumes more energy compared to hard disk drive (HDD).
3. SSD could be used as virtual memory when RAM is insufficient.
4. SSD can replace the processor.

Select the answer using the codes given below :

(a) 1 only

(b) 1 and 3

(c) 3 and 4

(d) 2 and 4

33. Which one among the following could be a permanent memory of a computer ?

(a) Hard Disk

(b) CPU

(c) RAM

(d) Motherboard

34. Which one among the following is the primary environmental concern associated with permafrost thawing in the Arctic ?

(a) Displacement of the indigenous communities

(b) Release of Methane and Carbon dioxide

(c) Spread of invasive species

(d) Increase of UV radiation

35. Which one among the following determines the Hardness Index of fresh water ?

(a) Total concentration of the $Ca^{2+}$ and $Mg^{2+}$ ions in the fresh water

(b) Difference of the pH value of the fresh water with respect to sulphuric acid

(c) The pH value of fresh water measured at room temperature and at one atmospheric pressure

(d) The molar ratio of $D_2O$ to $H_2O$ in fresh water

36. Which one of the following is ***not*** a currently existing Scheme under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 ?

(a) Employees' Provident Fund Scheme, 1952

(b) Employees' Deposit-Linked Insurance Scheme, 1976

(c) Employees' Pension Scheme, 1995

(d) Employees' Family Pension Scheme, 1971

37. The Employees' Provident Funds and Miscellaneous Provisions Act, 1952, does ***not*** apply to which one of the following establishments registered under the Co-operative Societies Act, 1912 ?

(a) Establishments employing fewer than 50 persons and operating without the aid of power.

(b) Establishments employing fewer than 70 persons and operating with the aid of power.

(c) Establishments employing more than 50 persons or operating without the aid of power.

(d) Establishments employing fewer than 20 persons or operating without the aid of power.

38. Mr. X earns wages of ₹ 20,000 per month. What will be the contributions to the ESI Scheme under the Employees' State Insurance Act, 1948 ?

(a) Employer's contribution ₹ 350; Employees' contribution ₹ 950

(b) Employer's contribution ₹ 650; Employees' contribution ₹ 150

(c) Employer's contribution ₹ 950; Employees' contribution ₹ 350

(d) Employer's contribution ₹ 150; Employees' contribution ₹ 650

39. Which one of the following is ***not*** a benefit provided to an employee under the Employees' State Insurance Act, 1948 ?

(a) Sickness benefit

(b) Maternity benefit

(c) Disablement benefit

(d) Health benefit

40. Consider the following statements in reference to the Payment of Wages Act, 1936 :

1. Wages may be paid in current coins.
2. Wage period can be fixed for weekly payment.
3. Wages are to be paid before the expiry of the seventh day after the last day of the wage period in establishments employing more than 1000 persons.

Which of the statements given above is/are correct ?

(a) 1 and 2 only

(b) 1 only

(c) 2 only

(d) 1, 2 and 3

41. Which of the following deductions from wages can be made under the Payment of Wages Act, 1936 ?

1. Deductions for amenities and services supplied by the employer
2. Deductions for recovery of advances
3. Deductions for payments to co-operative societies

Select the answer using the codes given below :

(a) 1 only

(b) 2 and 3 only

(c) 1 and 3 only

(d) 1, 2 and 3

42. Loss of one eye without complication, the other being normal, is considered as what kind of injury under Schedule I of the Employees' Compensation Act, 1923 ?

(a) Permanent total disablement

(b) Permanent partial disablement

(c) Temporary partial disablement

(d) Will be decided based on medical examination

43. A person 'X' , aged 48 years, was working in a mine where he met a fatal accident while working underground. He was receiving monthly wage of ₹ 12,000 when this unfortunate incident occurred. What is the amount of compensation payable to him under the Employees' Compensation Act, 1923 ? (Relevant factor being 159·80)

(a) ₹ 6,40,680

(b) ₹ 8,30,700

(c) ₹ 9,58,800

(d) ₹ 10,43,760

44. In which one of the following judgments did the Supreme Court lay down the 'Triple test' in respect of the definition of 'industry' under the Industrial Disputes Act, 1947 ?

(a) *State of Bombay* v. *the Hospital Mazdoor Sabha,* AIR 1960 SC 610

(b) *Bangalore Water Supply and Sewerage Board* v. *R. Rajappa*, AIR 1978 SC 548

(c) *State of U.P.* v. *Jai Bir Singh*, (2005)5 SCC 1

(d) *M/s Bharti Airtel Limited* v. *A.S. Raghavendra* [Civil Appeal No. 5187 of 2023]

45. Which one of the following industries is ***not*** a public utility service under the First Schedule of the Industrial Disputes Act, 1947 ?

(a) Chemical Fertilizer Industry

(b) Pyrites Mining

(c) Manufacturing of Alumina and Aluminium

(d) Tea Plantation

46. The mandate of giving a notice of six weeks as provided under the Industrial Disputes Act, 1947 is/are applicable to which of the following categories of people ?

1. Workmen employed in public utility service, before going for a strike
2. Employers carrying out public utility service, before declaring lock-out
3. Workmen employed in any service, before going for a strike

Select the answer using the codes given below :

(a) 3 only

(b) 2 only

(c) 1 and 2

(d) 1 only

47. In which of the following situations will gratuity be payable to Mr. 'X' under the Payment of Gratuity Act, 1972 ?

1. Mr. 'X' resigns from the industry after rendering continuous service for six years
2. Mr. 'X' dies due to an accident in the industry after rendering continuous service for two years
3. Mr. 'X' retires from the industry after rendering continuous service for five years

Select the answer using the codes given below :

(a) 3 only

(b) 1, 2 and 3

(c) 1 and 3 only

(d) 1 and 2 only

48. Which one of the following is ***not*** a right provided to a registered Trade Union under Chapter III of the Trade Unions Act, 1926 ?

(a) Constitution of a separate fund for political purposes

(b) Giving membership to a person aged 17 years

(c) Committing a tortious act in contemplation of a trade dispute, by an agent of the Trade Union, without the knowledge of the executive of Trade Union

(d) Making changes in the employment contract through an act done in contemplation of a trade dispute

49. In which one of the following circumstances, can Ms. 'X', who is a government servant ***not*** claim maternity benefit of twenty-six weeks as prescribed under the Maternity Benefit Act, 1961 ?

(a) She has one surviving child and is a commissioning mother

(b) She has one surviving child and acts as a surrogate

(c) She has no surviving child and is a commissioning mother

(d) She has no surviving child and faces a miscarriage

50. How many nursing breaks does the Maternity Benefit Act, 1961 prescribe for a woman who returns to work after her delivery ?

(a) Two breaks in addition to the interval for rest allowed to her

(b) Two breaks within the interval for rest allowed to her

(c) Three breaks in addition to the interval for rest allowed to her

(d) One break within the interval for rest allowed to her

51. The length of candle B is 3 times the length of candle A. The speed of burning of Candle B is 4 times the speed of burning of Candle A. A party begins with the lighting of these two candles. The party ends when the heights of these candles become equal. If the numerical value of length (in metre) of the burnt away portion of Candle A and the speed (in metre per hour) of its burning are same, how long, in hours, did the party continue ?

(a) $\frac{1}{2}$

(b) 1

(c) $1\frac{1}{4}$

(d) $1\frac{1}{2}$

52. Five prime numbers are arranged in ascending order. The ratio of the product of the first three of them to that of the last three of them is 35 : 323. What is the difference between the smallest and the largest numbers ?

(a) 8

(b) 10

(c) 12

(d) 14

53. In a movie hall, there are three categories of seats : Diamond, Gold and Silver. On a week day, the prices per ticket in these categories are ₹ 500, ₹ 300 and ₹ 200, respectively. But on weekends, the prices are raised to ₹ 800, ₹ 500 and ₹ 300, respectively. There are exactly 10 Diamond seats and the number of Silver seats is double the number of Gold seats. If the hall goes house full in all the shows, which of the following is the excess earning made per show on a weekend ?

(a) ₹ 20,000

(b) ₹ 23,000

(c) ₹ 26,000

(d) ₹ 30,000

54. How many digits are there in $6^{25}$ ? (It is given that $\log_{10} 2 = 0{\cdot}3010$ and $\log_{10} 3 = 0{\cdot}4771$)

(a) 20

(b) 21

(c) 22

(d) 23

55. In a business, A, B and C had invested in the ratio of 2 : 3 : 5, but they all earned the same amount of profit at the end. If the profit is proportional to the amount as well as the duration of the investment, what will be the ratio of duration of their investments ?

(a) 5 : 3 : 2

(b) 2 : 3 : 5

(c) 10 : 15 : 6

(d) 15 : 10 : 6

56. If five persons take five hours to paint five walls of equal area, how many hours will 7 persons take to paint 7 walls of equal area, provided both the sets of walls are identical ?

(a) 8

(b) 7

(c) 6

(d) 5

57. If 2nd February, 2025 was Sunday, which day was it on 1st February, 2024 ?

(a) Saturday

(b) Monday

(c) Thursday

(d) Friday

58. A train starts from station A at 9 AM and reaches station B at 2 PM. Another train starts from station B at 11 AM and reaches station A at 3 PM. On their way, they meet at a point P. The distances from station A to P and from station B to P bear the ratio :

(a) 1 : 2

(b) 2 : 1

(c) 2 : 3

(d) 3 : 2

59. If x percent of a is same as y percent of b, then what percent of a is z percent of b ?

(a) $\frac{zx}{y}$

(b) $\frac{xy}{z}$

(c) $\frac{yz}{x}$

(d) $\frac{x}{yz}$

60. Consider the following Assertion and Reason :

**Assertion :** 15% discount on the marked price of an item is more than the discount of 10% on the marked price of the same item and a subsequent (successive) discount of 5%.

**Reason :** The subsequent (successive) discount is on the discounted amount.

Which one of the following is correct with regard to the above Assertion and Reason ?

(a) Both the assertion and the reason are individually true and the reason is a correct explanation of the assertion.

(b) Both the assertion and the reason are individually true, but the reason is ***not*** a correct explanation of the assertion.

(c) Assertion is true, but Reason is false.

(d) Assertion is false, but Reason is true.

61. Three distinct positive integers a, b and c are such that $b - a = c - b$ and $a + b + c = 12$. What is the maximum number of such possible sets (a, b, c) ?

(a) 1
(b) 2
(c) 3
(d) 4

62. Find the missing term in the following alpha-numeric series :

C – 24, H – 19, M – 14, ? , W – 4

(a) S – 7
(b) R – 9
(c) S – 18
(d) R – 17

63. How many three-digit numbers are there that have the middle digit as the sum of the first digit and the third digit ?

(a) 40
(b) 45
(c) 50
(d) 55

64. The scores of 16 students in a test are as follows: 19, 4, 17, 7, 15, 2, 18, 11, 15, 17, 19, 4, 3, 2, 6, 9. What is the difference between their arithmetic mean and the median ?

(a) 1·0
(b) 0·8
(c) 0·5
(d) 0·2

65. Two unbiased dice, each marked 1 to 6 on their faces, are rolled simultaneously. What is the probability that the sum of the outcomes on the top faces of both dice is 7 or 10 ?

(a) 0·15
(b) 0·20
(c) 0·25
(d) 0·30

66. Shri Jatin Goswami, a Padma Bhushan awardee in the year 2025, is an exponent of which one of the following dance forms ?

(a) Bharatanatyam
(b) Sattriya
(c) Kathakali
(d) Kathak

67. Two Indian Serviceman were posthumously conferred with the Dag Hammarskjöld medal in the year 2025 by which one of the following international organisations ?

(a) United Nations Organization (UNO)
(b) Organization for Security and Co-operation in Europe (OSCE)
(c) Nordic Defence Cooperation (NORDEFCO)
(d) Stockholm International Peace Research Institute (SIPRI)

68. Consider the following statements :

1. Space Exploration Technologies Corp. is commonly known as SpaceX.
2. 'Falcon' is a space vehicle developed by SpaceX whereas 'Dragon' is a space vehicle developed by 'NASA'.

Which of the statements given above is/are correct ?

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

69. Which of the following statements relating to 2026 FIFA Men's Football World Cup is/are correct ?

1. USA, Mexico and Canada will jointly host the event.
2. 48 teams shall participate in the event.

Select the answer using the codes given below :

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

70. Prime Minister Paetongtarn Shinawatra was removed by Thailand's Constitutional Court in the year 2025 over a leaked phone call with a senior statesperson of which neighbouring country ?

(a) Myanmar

(b) Cambodia

(c) Laos

(d) Vietnam

71. Which of the following statements relating to the 'Scheme for Promotion of Registration of Employers and Employees (SPREE) 2025' is/are correct ?

1. SPREE is approved by the Employees' State Insurance Corporation (ESIC).

2. SPREE provides a one-time opportunity for unregistered employers and employees – including contractual and temporary workers.

Select the answer using the codes given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

72. 'Zero Defect, Zero Effect' is an initiative of which one among the following Ministries of the Government of India ?

(a) Ministry of Heavy Industries

(b) Ministry of Education

(c) Ministry of Skill Development and Entrepreneurship

(d) Ministry of Micro, Small and Medium Enterprises

73. Which of the following statements relating to the recent steps taken by the "Employees' Provident Fund Organization (EPFO)" is/are correct ?

1. EPFO has enhanced member services by increasing the auto-settlement limit for advance claims from the existing ₹ 1 lakh to ₹ 3 lakh.

2. EPFO first introduced auto-settlement of advance claims during the COVID-19 pandemic.

Select the answer using the codes given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither I nor 2

74. Which of the following statements relating to the recent steps taken by the Government of India under the 'Employment Linked Incentive (ELI) Scheme' is/are correct ?

1. ELI Scheme has an outlay of about ₹ 1 lakh crore.

2. Establishments registered with the EPFO are required to hire at least two additional employees (with fewer than 50 employees) or five additional employees (with 50 or more employees), on a sustained basis for at least six months, to avail benefits under the ELI Scheme.

Select the answer using the codes given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

75. The Union Cabinet had approved a new Framework on Currency Swap Arrangement with which regional bloc for the period 2024 – 2027 ?

(a) South Asian Association for Regional Cooperation (SAARC)

(b) African Union (AU)

(c) Association of Southeast Asian Nations (ASEAN)

(d) European Union (EU)

76. The principle of inventory valuation – "cost or net realisable value, whichever is lower" is based on :

(a) Accrual Concept

(b) Matching Concept

(c) Money Measurement Concept

(d) Convention of Conservatism

77. Which one of the following is ***not*** a 'fundamental accounting assumption' in the preparation of financial statements ?

(a) Matching concept

(b) Going concern

(c) Accrual

(d) Consistency

78. Which one of the following is a revenue expenditure ?

(a) Overhaul expenses of a second hand machinery purchased

(b) Legal fees to acquire a property

(c) Amount spent for replacement of worn-out portion of a machine

(d) Expenses in connection with obtaining a license for running the cinema hall

79. When purchase of an asset is treated as an expense, in the accounting context, it is called :

(a) Error of principle

(b) Error of omission

(c) Error of commission

(d) Compensating error

80. In accounting context, which one of the following statements is correct ?

(a) Reserve created is a charge against profits.

(b) Capital reserves are normally created out of distributable profits.

(c) General reserve can be used only for some specific purposes.

(d) 'Provision' is a charge against profit.

81. Which one of the following statements is correct ?

(a) Agreement of trial balance is a conclusive proof of the accuracy.

(b) Suspense account opened in a trial balance is a permanent account.

(c) At the end of the accounting year, all the nominal accounts of the ledger book are balanced.

(d) A ledger is known as the principal book of accounts.

82. Which one of the following statements is ***not*** correct ?

(a) Capital account has a debit balance.

(b) Discount column of cash book records cash discount.

(c) Under traditional approach, rent outstanding is a personal account.

(d) Cash sales are not recorded in the sales day book.

83. Which one of the following is correct ?

(a) Operating profit = Net profit – Non-operating expenses – Non-operating incomes

(b) Operating profit = Net profit + Non-operating expenses + Non-operating incomes

(c) Operating profit = Net profit + Non-operating expenses – Non-operating incomes

(d) Operating profit = Net profit – Non-operating expenses + Non-operating incomes

84. Which one of the following costs is generally *not* included in computing the cost of inventory ?

(a) Administration overheads

(b) All cost of purchase

(c) Normal wastage of materials

(d) Storage cost assuming a special storage is required as part of production process

85. Which one of the following will be the adjustment journal entry if the rent received in advance is ₹2,000 ?

(a) Debit profit and loss account and Credit rent account

(b) Debit rent received account and Credit rent received in advance account

(c) Debit rent received in advance account and Credit rent received account

(d) Debit rent account and Credit profit and loss account

86. In case of contract of insurance, the principle which states that it is the duty of the insured to take reasonable steps to minimize the loss or damage to the insured property is called :

(a) Principle of Subrogation

(b) Principle of Utmost Good Faith

(c) Principle of Co-operation

(d) Principle of Mitigation

87. Which one of the following is ***not*** a Contract of Indemnity ?

(a) Contract of Fire Insurance

(b) Contract of Life Insurance

(c) Contract of Marine Insurance

(d) Contract of Motor Insurance

88. Which one of the following statements about audit documentation is ***not*** correct ?

(a) Audit documentation includes audit programmes.

(b) Audit file and audit documentation are the same.

(c) Audit documentation includes summaries of significant matters.

(d) Audit documentation may be recorded on paper or electronic or any other media.

89. In the context of auditing, the primary objective of vouching is :

(a) To detect errors in financial statements

(b) To evaluate internal controls

(c) To verify the authenticity of transactions

(d) To assess management performance

90. Which one of the following is ***not*** the objective of verification in auditing ?

(a) Checking the historical accuracy of accounts

(b) Verification of the existence of the assets

(c) Verification of the valuation of the assets

(d) Verification of the authority of the acquisition of the assets

91. Consider the following statements regarding Social Protection in India :

1. The World Social Protection Report (WSPR) 2024 – 26 released by the International Labour Organization estimates that India's social protection coverage has doubled from 2021 to 2024.
2. The Ministry of Labour and Employment estimates that nearly 65% of the population are now covered by at least one form of social protection, whether in cash or in kind, through Central Government schemes.

Which of the statements given above is/are correct ?

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

92. The classification of Micro, Small and Medium enterprises is based on which of the following factors ?

1. Annual turnover
2. Number of workers
3. Investment in plant and machinery or equipment

Select the answer using the codes given below :

(a) 1, 2 and 3
(b) 1 and 2 only
(c) 2 only
(d) 1 and 3 only

93. Fiscal Health Index 2025 published by the NITI Aayog provides a comprehensive assessment of fiscal health of 18 major States based on which of the following key sub-indices ?

1. Quality of expenditure
2. Debt index
3. Debt sustainability
4. Fiscal prudence
5. Revenue mobilisation

Select the answer using the codes given below :

(a) 1, 3 and 5 only
(b) 2 and 4 only
(c) 2, 4 and 5 only
(d) 1, 2, 3, 4 and 5

94. The contribution of the services sector in Gross Value Added at current prices in the Indian economy in 2024 – 25 is estimated to be :

(a) 25%
(b) 35%
(c) 45%
(d) 55%

95. Consider the following statements regarding Pradhan Mantri MUDRA Yojana :

1. The average ticket size of loan disbursed has more than doubled between FY 2016 and FY 2025.

2. Since its launch in 2015, Maharashtra has recorded the highest disbursal among States.

Which of the statements given above is/are correct ?

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

96. Consider the following statements :

1. NISHTHA is an integrated teacher training programme that has been extended to cover teachers at all stages of school education.

2. PM POSHAN covers only those school children who are studying in classes I-VI in Government and Government-aided schools.

Which of the statements given above is/are correct ?

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

97. Consider the following statements :

1. India's bio-economy contributes about 4·25 % to the GDP in India.

2. BioE3 promotes regenerative bio-manufacturing and supports a circular bio-economy aligned with India's net-zero goals.

Which of the statements given above is/are correct ?

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

98. Which of the following Development Financial Institutions were set up in India between 1950s and 1960s ?

1. Industrial Finance Corporation of India (IFCI)

2. Industrial Credit and Investment Corporation of India (ICICI)

3. Industrial Development Bank of India (IDBI)

4. National Bank for Financing Infrastructure and Development (NaBFID)

Select the answer using the codes given below :

(a) 1, 2 and 3 only

(b) 1 and 4 only

(c) 2 and 3 only

(d) 1, 2, 3 and 4

99. Core inflation includes which of the following ?

1. Food prices

2. Energy prices

Select the answer using the codes given below :

(a) 1 only

(b) 2 only

(c) Both 1 and 2

(d) Neither 1 nor 2

100. The rebellions that broke out at regular intervals against the British authorities in the hill region of Visakhapatnam, popularly known as the Gudem area, were due to which of the following reason(s) ?

1. The feudal affinities of the *muttadars* with the Bhupathi family of Golconda zamindari
2. Placing the ex-zamindari family on the seat of Golconda
3. British authorities' refusal to grant annual maintenance for the Bhupathi family

Select the answer using the codes given below :

(a) 1 and 2
(b) 2 and 3
(c) 1 and 3
(d) 3 only

101. Consider the following :

1. Deccan Revolt
2. Santhal Rebellion
3. Kherwar Movement
4. Rampa Rebellion

Which of the following is the correct chronological order of the above (starting with the earliest) ?

(a) 1-2-3-4
(b) 4-3-2-1
(c) 2-3-1-4
(d) 1-3-2-4

**102.** Which of the following statements about Home Rule Movement is/are correct ?

1. The advocates of the Home Rule Movement believed in constitutional methods and were opposed to violence and revolutionary action.
2. In 1917, the two Home Rule Leagues of Lokmanya Tilak and Annie Besant worked in cooperation with each other.
3. Annie Besant confined her activities to the Bombay Presidency and the Central Provinces and the rest of India was left to Lokmanya Tilak.

Select the answer using the codes given below :

(a) 1 and 2
(b) 2 and 3
(c) 1 only
(d) 3 only

**103.** Which of the following statements regarding the Freedom Struggle from 1920 to 1935 is/are correct ?

1. In Bihar and Bengal, the Non-Cooperation Movement owed its effectiveness to the participation of peasants.
2. In Bihar they were organised against the planters under the banner of Kisan Sabha.
3. In Midnapore in Bengal, Mahishya peasants rallied against the taxes of the Union Board under the leadership of Birendranath Sasmal.

Select the answer using the codes given below :

(a) 1, 2 and 3
(b) 2 and 3 only
(c) 1 only
(d) 3 only

104. Which of the following statements about Bharata's *Natyashastra* is/are correct ?

1. It is dated by scholars between the second century BCE and the second century CE.
2. It analyses theatrical spectacle as an amalgam of speech, vocal and instrumental music, gesture, mime, etc.
3. The ground it covers is less extensive than Aristotle's *Poetics*, its nearest ancient Greek counterpart.

Select the answer using the codes given below :

(a) 2 only
(b) 1 and 2 only
(c) 1, 2 and 3
(d) 1 and 3 only

105. Who amongst the following discovered the rock art of Bhimbetka ?

(a) Archibald Carlleyle
(b) Alexander Cunningham
(c) V.S. Wakankar
(d) Mortimer Wheeler

**106.** Which of the following is the correct chronological order in the evolution of Indian painting (starting with the earliest) ?

1. Mahajanaka Jataka, Ajanta
2. Bhimbetka rock art
3. Royal portrait, Sittannavasal cave
4. Heavenly musicians, Brihadishvara temple

Select the answer using the codes given below :

(a) 1, 2, 3, 4
(b) 2, 1, 3, 4
(c) 2, 4, 3, 1
(d) 3, 1, 4, 2

**107.** Which one among the following temples in India is referred to as the "Black Pagoda" ?

(a) Jagannath Temple, Puri
(b) Sun Temple, Konark
(c) Kamakhya Temple, Guwahati
(d) Kandariya Mahadeva Temple, Khajuraho

**108.** Which of the following statements with reference to Mahayana (Buddhism) is/are correct ?

1. Female deities are benevolent saviours and protectors who embody Buddhist virtues.
2. In *Prajñāpāramitā* texts, knowledge is visualised in feminine form, as a deity called Prajñāpāramitā.
3. Prajñāpāramitā is described as the source of the omniscience of all the Buddhas and the mother of all the Buddhas.

Select the answer using the codes given below :

(a) 1, 2 and 3
(b) 1 and 2 only
(c) 2 only
(d) 3 only

109. Which of the following statements are correct ?

1. The Chief Justice of India is the highest Administrative Officer of the Supreme Court of India.
2. The administrative powers for determining the work structure of the Supreme Court and its Registry are exclusively vested in the Chief Justice of India.
3. A person who has been a Judge of the Supreme Court of India can practice after retirement only in the Supreme Court of India and not in any other court within India.
4. A designated Senior Advocate of the Supreme Court of India is not entitled to appear in the Supreme Court of India without an Advocate-on-Record.

Select the answer using the codes given below :

(a) 1 and 2 only
(b) 1, 2 and 3
(c) 3 and 4 only
(d) 2 and 4 only

110. Consider the following statements :

1. The Supreme Court of India and High Courts have exclusive original jurisdiction in disputes amongst two or more States.
2. Only the Supreme Court of India, High Courts and District Courts have the power to issue Writs.
3. Chief Minister of a State has absolutely no role in the entire appointment process of a High Court Judge.
4. Local customs and conventions which do not contradict a Statute or the Constitution are recognised and taken into account by Courts while administering justice in certain spheres.

How many of the above statements is/are correct ?

(a) One
(b) Two
(c) Three
(d) Four

**111.** Consider the following statements about Electronic Voting Machine (EVM) in India :

1. The first use of EVMs in a Lok Sabha election was in the year 2004, when EVMs were deployed nationwide.
2. Votes are recorded in Control Units and VVPATs at exactly the same time.
3. Two PSUs, namely Bharat Electronics Ltd., and Electronics Corporation of India Ltd. have been engaged by the Election Commission of India to design and manufacture the EVMs.

Which of the statements given above is/are correct ?

(a) 1 and 2
(b) 2 and 3
(c) 1 and 3
(d) 3 only

**112.** Which of the following statements about National e-Vidhan Application (NeVA) is/are correct ?

1. It is a Mission Mode Project (MMP) under the Digital India Programme (DIP) of the Government of India.
2. This application is based on the principle of 'One Nation – One Application'.
3. It has been developed by the Parliament Secretariat.
4. Its core aim is for end-to-end digitalisation of all the functions of the State Legislatures.

Select the answer using the codes given below :

(a) 1, 2 and 3
(b) 1, 2 and 4
(c) 2 and 3 only
(d) 4 only

113. Support for Marginalized Individuals for Livelihood and Enterprise (SMILE) Scheme is meant for the rehabilitation of :

1. Transgender persons
2. Persons engaged in the act of Begging

Select the answer using the codes given below :

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

114. Consider the following statements about Global Alliance of National Human Rights Institutions (GANHRI) :

1. It works in accordance with UN Paris Principle.
2. Fully compliant and partially compliant members are accredited as 'A' and 'B' respectively.
3. National Human Rights Commission (NHRC), India has been accredited/ classified under 'A' in the year 2025.

Which of the statements given above is/are correct ?

(a) 1 and 2 only
(b) 2 and 3 only
(c) 1, 2 and 3
(d) 1 only

115. Match List-I with List-II and select the answer using the codes given below the Lists :

| *List-I (Provision of the Constitution of India)* | *List-II (Part of the Constitution of India)* |
|---|---|
| A. Provisions related to Parliament | 1. Part-VI |
| B. Legislative powers of the Governor | 2. Part-IX B |
| C. Borrowings by the Government of India | 3. Part-XII |
| D. Cooperative Societies | 4. Part-V |

**Codes :**

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

116. Who amongst the following is ***not*** a member of the GST Council ?

(a) Prime Minister of India
(b) Union Finance Minister
(c) Union Minister of State (Finance)
(d) A Minister nominated by each State Government

117. Which of the following statements with reference to the RTI Act is/are correct ?

1. The Chief Information Commissioner and other Information Commissioners are appointed by the President of India on the recommendation of a committee headed by the Chief Justice of India.
2. While the Chief Information Commissioner is not eligible for reappointment after completion of the term of five years, other Information Commissioners are eligible for reappointment.

Select the answer using the codes given below :

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

118. Consider the following statements with reference to the Constitution of India :

1. The Parliament can make laws on matters enumerated in the Union List and/or the Concurrent List.
2. The Parliament can make laws on any matter not enumerated in the Concurrent List or the State List.

Which of the statements given above is/are correct ?

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

119. Consider the following statements :

1. Only the Supreme Court of India is vested with the power to punish for contempt of itself.
2. Both the Supreme Court of India and High Courts have advisory jurisdiction.

Which of the statements given above is/are correct ?

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

120. Which of the following subjects/provisions fall(s) under the Directive Principles of State Policy of the Constitution of India ?

1. Uniform Civil Code for all persons living in India
2. Provision for early childhood care and education to children up to the age of 14 years
3. Promotion of international peace and security

Select the answer using the codes given below :

(a) 1, 2 and 3
(b) 2 and 3 only
(c) 1 only
(d) 3 only