



विज्ञान एवं प्रौद्योगिकी उच्च अध्ययन संस्थान

(भारत सरकार के विज्ञान एवं प्रौद्योगिकी विभाग के अधीन एक स्वशासी संस्थान)

विज्ञान पथ, पश्चिम बड़ागाँव, गड़चुक, गुवाहाटी -781035, असम : भारत

INSTITUTE OF ADVANCED STUDY IN SCIENCE AND TECHNOLOGY

AN AUTONOMOUS R & D INSTITUTE OF DEPARTMENT OF SCIENCE & TECHNOLOGY, GOVT. OF INDIA

VIGYAN PATH, PASCHIM BORAGAON, GARCHUK, GUWAHATI-781035, ASSAM, INDIA.



No.IASST/920/2021-22/ 11802 .

Dated: 11.01.2022.

To


Manash Pratim Bharadwaj
130, Bhattacharyya Mansion, Near Dakhingaon LP School,
Sonaighuli Road, Kahilipara, Guwahati, Pin:781019
Mobile No.:+91-9706352697

Sub: Information under Right to information Act 2005.

Ref: Registration No. IASST/R/E/21/00015 dt.15/12/2021.

With reference to the above, the requisite information is furnished as below:

1. The marks secured by all the candidates who appeared for the Assistant-I (Accounts) exam. is enclosed.
2. The question paper of Assistant-I (Accounts) exam is enclosed.
3. The Official Answer Key for the Assistant-I (Accounts) exam is enclosed.
4. The candidate response copy of the selected candidate for Assistant -I (Accounts) named Mr. Hemanta Sarma : This is a third party information and hence not disclosed.
5. The candidate response copy of yourself Mr. Manash Pratim Bharadwaj is enclosed.


Public Information Officer
IASST, Paschim Boragaon,
Guwahati-35.

70
24/10/2021

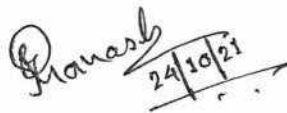
Institute of Advance Study in Science & Technology
Vigyan Path, Paschim Boragaon, Garchuk, Guwahati 781035


Written Test Examination: Assistant grade I (Accounts)
Venue: IASST, Guwahati 781035

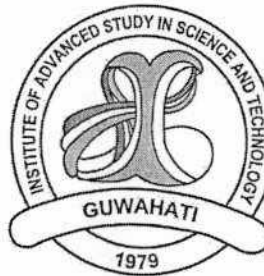
Date: 24th October, 2021
Time: 10:00 – 11:30 AM
Marks: 2 x 50 = 100

Name of candidate: MANASH PRATIM BHARADWAJ

Application No. AGI/09/20/00291


Signature of the Candidate


Signature of the Invigilator



INSTRUCTIONS

1. This question booklet contains ten (10) numbered pages. Candidates are advised to check the page numbers before proceeding with the examination and to inform the Invigilator in case of any discrepancy.
2. This question booklet contains 50 (fifty) numbers of multiple choice questions each having only one correct answer.
3. **2 marks will be awarded for a correct answer.**
4. A separate Answer Sheet has been provided.
5. Write your name and application number clearly on the Answer Sheet.
6. Cross out the correct option (a/ b/ c/ d) in the box, e.g.

<input checked="" type="checkbox"/>	b	c	d
-------------------------------------	---	---	---
7. Candidate should use only pen for all writing and crossing.
8. Candidate should open the question booklet only when the Invigilator asks to do so.
9. For rough work, blank sheets have been provided along with the question booklet.
10. Use of mobile phones, calculators and other electronic gadgets is strictly prohibited inside the examination hall.

PART A

1. _____ getting the highest marks in the class, Ashish still had problems with the teacher.
A. Despite of ✗
B. In spite of ✓
C. Even though
D. None of the above
2. Sunil apologized _____ being late.
A. with
B. to
C. for ✓
D. in
3. Which of the following is a synonym for Apparent?
A. Masked
B. Obscure
C. Distinct ✓
D. Indistinct
4. Ornithology is the study of
A. bees
B. birds ✓
C. fishes
D. ornamental plants
5. The company will upgrade _____ computer information systems next month.
A. their
B. its ✓
C. it's
D. own
6. _____ is the synonym of "DELICATE".
A. Fragile ✓
B. Sturdy
C. Tough
D. Strong
7. Rubber : Tree : : Silk : _____
A. Insects ✓
B. Handicraft
C. Weave
D. Fabric

Handwritten signature and date:
17/1/2022

8. 6 years ago, Raju's age was 2 years less than half his brother's age, which was 20 years. What is his Present age?
- A. 8 years
 - B. 10 years ✓
 - C. 12 years
 - D. 14 years

9. Gaurav was facing North. He walked 40m and turned left to cover 20m. He again turned left and walked 40m. How far is he from the original position?
- A. 40m
 - B. 15m
 - C. 45m
 - D. 20m ✓

10. Which of the following responses would be a meaningful order of the following?

- 1. Accident
- 2. Judge
- 3. Doctor
- 4. Lawyer
- 5. Police

- A. 1,3,5,4,2 ✓
- B. 1,2,3,4,5
- C. 1,2,5,4,3
- D. 1,3,4,2,5

11. An article is sold at a profit of 20%. Had it been sold for Rs60 more, the profit would have been 30%. The cost price is

- A. Rs.300/-
- B. Rs.450/-
- C. Rs.600/- ✓
- D. Rs.800/-

$$SP = CP + 20\% \text{ of } CP$$
$$SP + 60 =$$

12. Manisha is able to do 40% more work than Nitu in the same time. If Manisha can do a certain piece of work in 60 days, then in how many days will both do the work together?

- A. 40 days
- B. 36 days
- C. 45 days
- D. 35 days

$$140\% = 60$$
$$100\% = 60$$

$$\frac{240}{100} \times 60$$
$$\begin{array}{r} 36 \\ + 2 \\ \hline 144 \end{array}$$

Agar
11.11.2022
60
20
15

$$\begin{array}{r} 12.5 \\ 4 \overline{) 50} \\ \underline{40} \\ 10 \\ \underline{8} \\ 20 \\ \underline{20} \\ 0 \end{array}$$

$$\begin{array}{r} 100 \\ - 50 \\ \hline 50 \text{ left} \end{array}$$

13. A man leaves half of his property to his wife, one-fourth to his son and remaining equally to his two daughters. If the share of each daughter is Rs.10000/-, the share of his son is

- A. Rs.20000/-
- B. Rs.10000/-
- C. Rs.40000/-
- D. Rs.30000/- ✓

14. Price of a commodity has increased by 60%, by what percent must a consumer reduce the consumption of the commodity so as not to increase the expenditure?

- A. 60
- B. 30
- C. 37.5 ✓
- D. 33.5

15. How much time will it take for an amount of Rs.450/- to yield Rs.81/- as interest @4.5% per annum as simple interest?

- A. 3.5 year
- B. 4 year ✓
- C. 4.5 year
- D. 5 year

$$SI = \frac{PRT}{100}$$

$$81 = \frac{450 \times 4.5}{100} \times T$$

$$\Rightarrow T = \frac{81 \times 100}{4.5}$$

16. When National Science Day is celebrated in India?

- A. 28th February
- B. 5th June ✓
- C. 10th November
- D. None of the above

17. IASST is an Autonomous Institute under _____, Govt. of India

- A. MOE
- B. DBT
- C. DST ✓
- D. AICTE

Ag. on
11.1.2022

18. "Untouchability is abolished and its practice in any form is forbidden" is the essence of which of the following Articles of the Indian Constitution?

- A. Article 14 ✓
- B. Article 17
- C. Article 16
- D. Article 15

19. The Abhiruchi Sports Day is celebrated on

- A. January 13th
- B. August 12th
- C. August 30th
- D. September 3rd ✓

20. Which town is also known as the Manchester of Assam

- A. Jorhat
- B. Sualkuchi ✓
- C. Diphu
- D. Digboi

PART-B

21. Income Tax is collected on all types of Income except

- A. Agricultural Income ✓
- B. Industrial Income
- C. Capital Gains
- D. Salary

22. The deduction of life insurance premium, contribution to Provident Fund etc. Is done under section _____ of the Income Tax Act, 1961.

- A. 80C ✓
- B. 80D
- C. 80E
- D. 80U

23. Which is the following is not subsumed in GST

- A. VAT
- B. Stamp Duty ✓
- C. Entry Tax
- D. Entertainment Tax

24. What are the taxes levied on intra-state supply?

- A. CGST
- B. SGST
- C. CGST & SGST ✓
- D. IGST

25. The 7th CPC has abolished all interest bearing advance except

- A. House Building Advance (HBA)
- B. Personal Computer Advance (PCA)
- C. Motor Cycle Advance
- D. HBA & PCA ✓

26. The shortcut keys to access Company info menu in Tally ERP-9 is _____

- A. Alt + F2
- B. Alt + F3 ✓
- C. Alt + F5
- D. Alt + F6

27. The shortcut key to make the voucher optional in Tally ERP-9 is _____

- A. Ctrl + L
- B. Ctrl + O ✓
- C. Ctrl + D
- D. Ctrl + C

28. There are _____ Pay Levels in the pay matrix as per 7th CPC

- A. 15
- B. 16 ✓
- C. 17
- D. 18

29. As per Rule 139 of GFR 2017 works can be executed through limited tender for works costing less than

- A. 3 lakh
- B. 5 lakh
- C. 10 lakh
- D. 25 lakh ✓

Bo
Qu

30. Procurement upto _____ can be done on GeM from the available supplier meeting the requisite quality, specification and delivery period.

- A. Rs.15000/-
- B. Rs.25000/- ✓
- C. Rs.50000/-
- D. Rs.100000/-

31. Which rule of GFR describes the circumstances of Single Tender Enquiry

- A. Rule 161
- B. Rule 162 ✓
- C. Rule 165
- D. Rule 166

32. Children Education Allowance for the mentally/ physically challenged children is admissible upto the age of

- A. 20 years
- B. 22 years
- C. 24 years
- D. 25 years ✓

33. To Print the current screen in Tally ERP-9 is _____

- A. Ctrl + P
- B. Alt + P ✓
- C. Enter + P
- D. None of the above

34. PFMS stands for _____

- A. Public Fund Management System
- B. Public Financial Management System ✓
- C. Fund Financial Making System
- D. None of the above

35. A government servant is entitled for a maximum of ___ days leave encashment while availing a LTC

- A. 6
- B. 10 ✓
- C. 20
- D. 60

or works

Handwritten signature and date:
11.1.2022

36. The UC to be submitted by the CFTIs to MHRD is in GFR – 2017 form no. _____
- A. 12
 - B. 12A
 - C. 19
 - D. None of the above
37. The Accounting Standard deals with accounting for Fixed Assets is
- A. AS 6
 - B. AS 10 ✓
 - C. AS 12
 - D. AS 20
38. What will be the date of next increment in the revised pay structure as per 7th CPC?
- A. 1st July
 - B. 30th June
 - C. Either 1st January or 1st July ✓
 - D. 31st December
39. What are the allowances admissible during suspension?
- A. HRA ✓
 - B. DA and HRA
 - C. DA, HRA and Transport Allowance
 - D. None of the above
40. The Budget which is prepared from the scratch is known as
- A. Performance Budget
 - B. Outcome Budget
 - C. Zero Based Budget ✓
 - D. None of the above
41. Depreciation is charged against:
- A. Profit ✓
 - B. Assets
 - C. Company
 - D. Books of A/c

42. Assertion (A) – Accounting is a continuous process in any business undertaking.
Reason (R) - This is an Accounting period concept

- A. Assertion (A) is true ✓
- B. Reason (R) is true
- C. (A) and (R) is true
- D. Neither (A) nor (R) is true

43. If the total assets of a Company amount to Rs. 1,50,000 and owner's equity is Rs. 70,000, the amount of liabilities will be –

- A. Rs. 70000
- B. Rs. 80000 ✓
- C. Rs. 90000
- D. Rs. 100000

44. Amount receivable by a company against credit sales are usually called

- A. Sundry Debtors
- B. Bills Receivable ✓
- C. Creditors
- D. Bills Payable

45. Costs of intangible fixed assets are over their useful lives.

- A. Depreciated
- B. Amortized ✓
- C. Charged
- D. Allocated

46. All indirect expenses are charged against

- A. Trading Account
- B. Profit and Loss Account ✓
- C. Manufacturing Account
- D. None of the above

47. E. & O.E refers to:

- A. Errors & Omissions Expected
- B. Error & Omission Expected
- C. Errors & Omissions Entered
- D. Errors & Omissions Excepted ✓

Algom
17/9/2022

th CPC?

48. The profit Ratio of A, B, C who are partners in a firm is 4:3:2. After D is admitted their sacrificing ration will be:
- Equal
 - 4:3:2
 - 3:2:1
 - 5:3:2
49. A and B are partners sharing profits in the firm in the ration of 2:3. Goodwill appears in the books of firm at Rs. 10000. C joins the firm for $\frac{1}{5}$ th share of profits. His share of Goodwill is estimated to be Rs. 15000. The old partners account will be credited with Goodwill by ---
- Rs. 50000
 - Rs. 40000
 - Rs. 75000
 - Rs. 65000 ✓
50. A and B invest Rs. 200000 and Rs. 100000 respectively in a partnership, and agree to divide profit/loss equally after providing for interest @10% p.a on original capital and salaries of Rs. 24000 and Rs. 48000 respectively. How much amount A would get if the period's net income (before interest and salaries) is Rs. 90000 -
- Rs. 45000 ✓
 - Rs. 89000
 - Rs. 38000
 - Rs. 90000

$$\begin{array}{r} 30000 \\ + 24000 \\ + 48000 \\ \hline 102000 \\ - 90000 \\ \hline 12000 \end{array}$$

$$\begin{array}{r} 90 \\ \times 58 \\ \hline 92 \end{array}$$

$$\begin{array}{r} 55 \\ \times 24 \\ \hline 79 \end{array}$$

$$\frac{30000}{150000} \times \frac{1}{5}$$

$$\begin{array}{r} \times 75 \\ 24 \\ \times 79 \\ \hline 220 \\ \times 99 \\ \hline 99 \end{array}$$

$$\begin{array}{r} 160 \\ \times 48 \\ \hline 12 \end{array}$$

$$\begin{array}{r} 52 \\ \times 24 \\ \hline 56 \end{array}$$

$$\begin{array}{r} 90 \\ \times 42 \\ \hline 18 \end{array}$$

21.1.2022

Answer Sheet

Institute of Advance Study in Science & Technology

Paschim Boragaon, Garchuk, Guwahati 781035

70
A

Post: Assistant grade -I (Accounts) Date: 24th October 2021

Name of the Candidate: MANASH PRATIM BHARADWAJ

Application No.: AGI/09/20/00291

PART A

Q1	A	X	C	D	✓	Q11	A	B	X	D	✓
Q2	A	B	X	D	✓	Q12	A	X	C	D	✓
Q3	A	B	X	D	✓	Q13	A	B	C	X	✓
Q4	A	X	C	D	✓	Q14	A	B	X	D	✓
Q5	A	X	C	D	✓	Q15	A	X	C	D	✓
Q6	X	B	C	D	✓	Q16	A	X	C	D	✓
Q7	X	B	C	D	✓	Q17	A	B	X	D	✓
X Q8	A	X	C	D	✓	Q18	X	B	C	D	✓
Q9	A	B	C	X	✓	Q19	A	B	C	X	✓
Q10	X	B	C	D	✓	Q20	A	X	C	D	✓

9

6

PART B

Q21	X	B	C	D	✓	Q36	A	X	C	D	✓
Q22	X	B	C	D	✓	Q37	A	X	C	D	✓
Q23	A	X	C	D	✓	Q38	A	B	X	D	✓
Q24	A	B	X	D	✓	X Q39	X	B	C	D	✓
Q25	A	B	C	X	✓	Q40	A	B	X	D	✓
Q26	A	X	C	D	✓	Q41	X	B	C	D	✓
X Q27	A	X	C	D	✓	X Q42	X	B	C	D	✓
X Q28	A	X	C	D	✓	Q43	A	X	C	D	✓
X Q29	A	B	C	X	✓	X Q44	A	X	C	D	✓
X Q30	A	X	C	D	✓	Q45	A	X	C	D	✓
X Q31	A	X	C	D	✓	Q46	A	X	C	D	✓
X Q32	A	B	C	X	✓	Q47	A	B	C	X	✓
Q33	A	X	C	D	✓	Q48	A	X	C	D	✓
Q34	A	X	C	D	✓	Q49	A	B	C	X	✓
Q35	A	X	C	D	✓	X Q50	X	B	C	D	✓

Signature of the Candidate
Manash 24/10/21 9

Signature of the Invigilator
N.M. 11

Agow 11-1-2022

35 x 2 = 70
A

Answer Key

Institute of Advance Study in Science & Technology

Paschim Boragaon, Garchuk, Guwahati 781035

Post: Assistant grade -I (Accounts) Date: 24th October 2021

PART A

Q 1		B		
Q 2			C	
Q 3			C	
Q 4		B		
Q 5		B		
Q 6	A			
Q 7	A			
Q 8				D
Q 9				D
Q 10	A			

Q 11			C	
Q 12				D
Q 13	A			
Q 14			C	
Q 15		B		
Q 16	A			
Q 17			C	
Q 18		B		
Q 19				D
Q 20		B		

PART B

Q 21	A			
Q 22	A			
Q 23		B		
Q 24			C	
Q 25				D
Q 26		B		
Q 27	A			
Q 28				D
Q 29		B		
Q 30			C	
Q 31				D
Q 32		B		
Q 33		B		
Q 34		B		
Q 35		B		

Q 36		B		
Q 37		B		
Q 38			C	
Q 39		B		
Q 40			C	
Q 41	A			
Q 42			C	
Q 43		B		
Q 44	A			
Q 45		B		
Q 46		B		
Q 47				D
Q 48		B		
Q 49				D
Q 50			C	

R. G. D. U.
11.9.2022

3. Post: Assistant grade I (Accounts)

Sl	Name (Application No.)	Score
1	Hemanta Sarma (AG1/09/20/00218)	82
2	Manash Pratim Bharadwaj (AG1/09/20/00291)	70
3	Pampy Kalita (AG1/09/20/00223)	68
4	Charles Khakhlari (AG1/09/20/00293)	66
5	Sanjay Kumar Choudhury (AG1/09/20/00334)	64
6	Suraj Kumar Kushwa (AG1/09/20/00351)	64
7	Sanjubi Sharma (AG1/09/20/00263)	62
8	Ditun Talukdar (AG1/09/20/00225)	60
9	Nabanita Chakrabarty (AG1/09/20/00282)	58
10	Lalit Das (AG1/09/20/00098)	54
11	Pranjit Baruah (AG1/09/20/00119)	54
12	Pompy Roy (AG1/09/20/00257)	52
13	Apurba Das (AG1/09/20/00117)	50
14	Rabindra Kalita (AG1/09/20/00207)	50

Names of absentees (Assistant grade I- Accounts):

1. Dipankar Roy
2. Sanjib Kumar Bezbaruah
3. Siddharth Kumar Kalita
4. Sujit Terang

Hemanta Sarma
(Nababpal Sarma)

C.D. Goswami
2. C.D. Goswami

11.1.2022

H. Bailung
(H. Bailung)